

Introduction:

Volume II contains three sections: a summary of expenditures by fund, the final revenue estimate by line item, and the line item budget for expenditures sorted first by fund and then by department. The 14 digit account number used to identify the expenditure line items contains six component parts. The account number is broken down as follows:

001 - 09 00 - 519 . 07 - 01
FUND DEPARTMENT DIVISION ACTIVITY ELEMENT OBJECT

The **fund** number identifies the funding source. A summary of the different funds used by Travis County is included after this introduction. The **department** number identifies the primary organizational unit. The **division** number identifies sub-units within a department. Not all departments contain divisions. The **activity** number identifies the general activity, such as justice system, health & human services, or general government. The **element** and **object** numbers identify the specific expenditure area.

Element numbers less than **30** indicate **personnel accounts**, and **element** numbers greater than or equal to **30** indicate **operating accounts** and **reserves**.

Activity codes represent different program areas as follows:

Activity Code Range	Program Area of Expenditure
510-539	General Government
540-559	Justice System
560-579	Public Safety
580-589	Corrections & Rehabilitation
590-599	Justice System
600-619	Health & Human Services
620-629	Infrastructure & Environmental Services
630-639	Community & Economic Development
640-669, 740-769	Capital Outlay
670-699, 710-739	Debt Service
700-709	Other Financing Uses
800-899	Capital Acquisition Resources (CAR) (1)
980-989	Reserves

(1) **CAR activity codes** are subdivided into program areas using the third digit (**sub-activity code**) of the **activity code** as shown below:

CAR Sub-Activity	Description
1	General Government
2	Justice System
3	Public Safety
4	Corrections & Rehabilitation
5	Justice System
6	Health & Human Services
7	Health & Human Services
8	Infrastructure & Environmental Services
9	Community & Economic Development