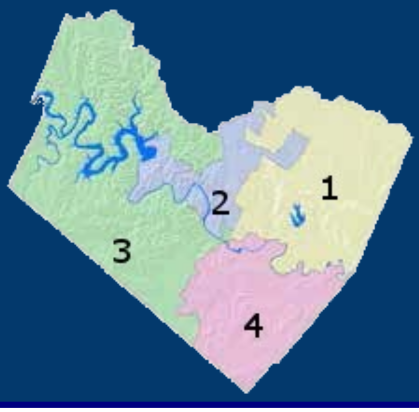
Travis County

Fiscal Year 2027
Preliminary Budget

Travis County Commissioners Court

County Judge
Andy Brown

Commissioners
Precinct 1 Jeffrey W. Travillion, Sr.
Precinct 2 Brigid Shea
Precinct 3 Ann Howard
Precinct 4 George Morales III



TRAVIS COUNTY
PRELIMINARY BUDGET

FISCAL YEAR 2027

October 1, 2026 – September 30, 2027

COMMISSIONERS COURT

Andy Brown
County Judge

Jeffrey W. Travillion, Sr.
Commissioner, Precinct 1

Ann Howard
Commissioner, Precinct 3

Brigid Shea
Commissioner, Precinct 2

George Morales III
Commissioner, Precinct 4

Prepared by the Planning and Budget Office
Revenue Forecast Developed by the Auditor's Office

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Offices and Departments by Number:

No.	Name
101	County Judge
102	County Commissioner, Precinct One
103	County Commissioner, Precinct Two
104	County Commissioner, Precinct Three
105	County Commissioner, Precinct Four
106	County Auditor
107	County Treasurer
108	Tax Assessor - Collector
109	Planning and Budget
110	General Administration
111	Human Resources Management
112	Technology & Operations (TOPS)
114	Facilities Management
115	Purchasing
116	Veterans Services
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119	County Attorney
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133	Constable, Precinct Three
134	Constable, Precinct Four
135	Constable, Precinct Five
137	Sheriff
138	Medical Examiner
139	Community Supervision and Corrections
140	Counseling and Education Services
141	Community Legal Services
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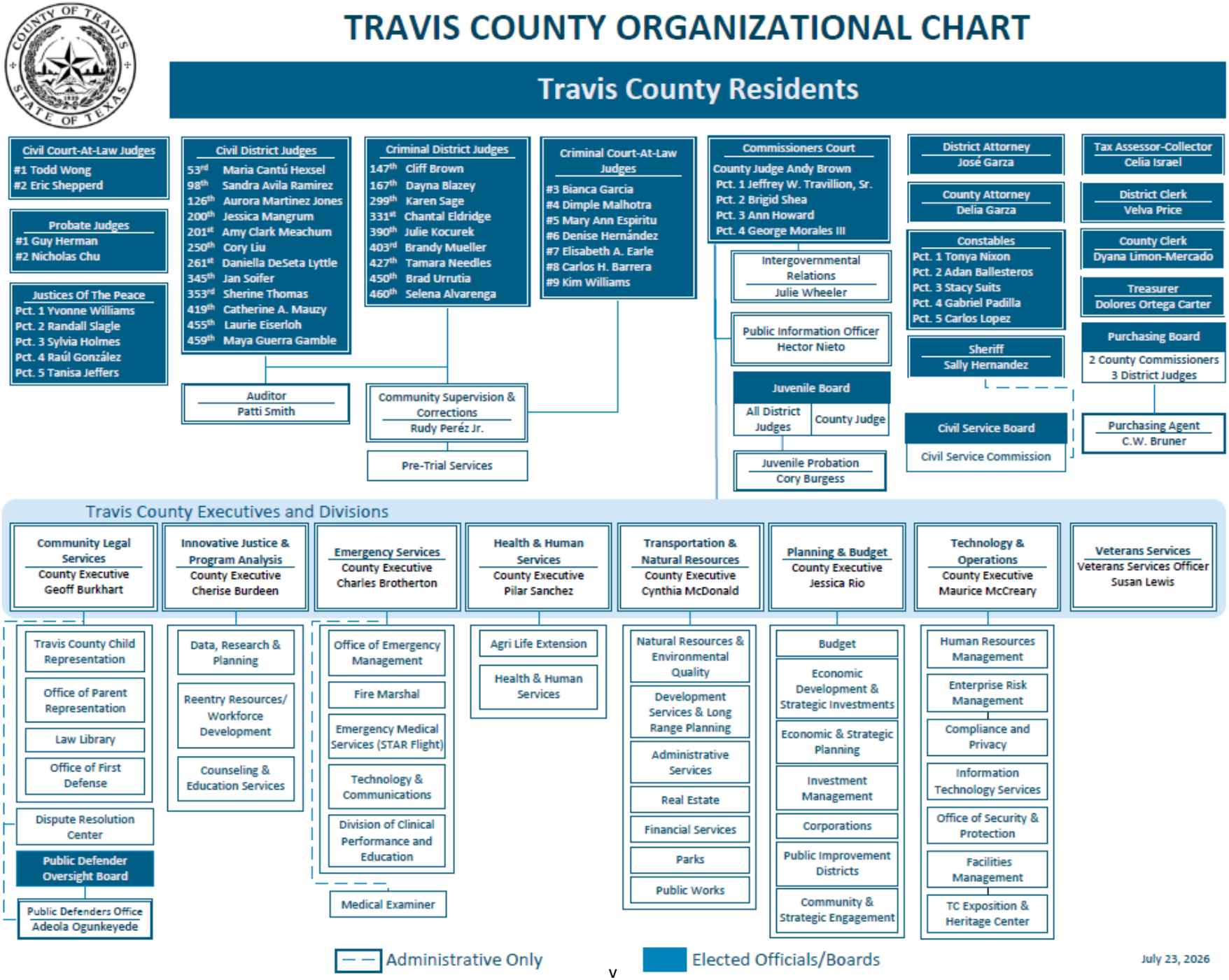
TRAVIS COUNTY ORGANIZATIONAL CHART



PLANNING AND BUDGET OFFICE

TRAVIS COUNTY, TEXAS

700 Lavaca, Suite 1560
P.O. Box 1748
Austin, Texas 78767

MEMORANDUM

DATE: July 28, 2026

TO: Travis County Commissioners Court, Elected Officials, Appointed Officials, Employees, and Constituents

FROM: Jessica Rio, County Executive, Planning and Budget

Travis Gatlin, Budget Director

RE: Fiscal Year 2027 Preliminary Budget

Travis County has made much progress this past year by improving conditions for working families, strengthening public safety, and building long-term economic resilience across the area. Expenditure and revenue assumptions for the FY 2027 Preliminary Budget have improved since discussions, in February, on the development of the FY 2027 Guidelines. This year, offices and departments were required to submit 5% reduction proposals in the event such reductions were necessary to help address potential 13.5% to 17% increases for employee and retiree healthcare. Ultimately, the FY 2027 Preliminary Budget includes 8% rate increases for the County, employee and retirees along with plan design changes to help control costs and limited recommended reductions across some offices and departments to help develop a structurally balanced budget. Additional reductions may be necessary in future years. The FY 2027 Preliminary Budget includes a variety of other recommendations that continue supporting the County's mission, vision, and seven strategic goals and position the County to be more adaptable to future challenges.

The Preliminary Budget's investments are organized by the County's functional areas of General Government, Justice System, Community & Economic Development, Health and Human Services, Public Safety, Corrections & Rehabilitation, and Infrastructure & Environmental Services. Select highlights within each functional area are noted below.

General Government

- Increasing resources across various offices and departments to assist with technology-related work requirements;
- Supporting safe and fair elections including necessary staff to help identify new polling locations in compliance with Department of Justice standards; and
- Investing additional resources for the maintenance of County facilities.

Justice System

- Increasing resources for indigent defense and legal fees; and
- Funding for District and County Attorney's Offices dedicated to reporting requirements from the Office of the Attorney General.

Health & Human Services

- Continuing mental and behavioral health support services to serve individuals with serious mental health conditions;
- Additional staff in Health and Human Services for direct services and administrative support; and
- Additional staff in Veterans Services for direct service support of veterans.

Community & Economic Development

- Increasing strategic investments to preserve Travis County's park assets, expand recreational opportunities, support community partnerships, and provide Park Rangers with the resources needed to maintain safe and accessible public spaces.

Corrections & Rehabilitation

- Increasing the Sheriff's Office's and Juvenile Probation's operating budget to address higher costs to address rising operational costs, facility needs, healthcare needs for adults and youth in these system and infrastructure and building maintenance expenses; and
- Increasing Pretrial Services' budget for staff and electronic monitoring resources for jail diversion efforts.

Public Safety

- Increasing funding to provide to support staffing capacity, improve public-facing services, and maintain critical investigative and administrative functions within the various Public Safety Departments and Offices.

Infrastructure & Environmental Services

- Increasing funding to conservation and natural resources, including additional staffing for parks.

In addition, the Raising Travis County Special Fund, supported by tax dollars approved by voters in November 2024, includes resources for improved childcare access in Travis County. More about that program can be found at www.traviscountytx.gov/health-human-services/raising-travis-county. Finally, the FY 2027 Preliminary Budget includes appropriate adjustments to reserves to maintain County policies and Government Finance Officers Association (GFOA) best practices.

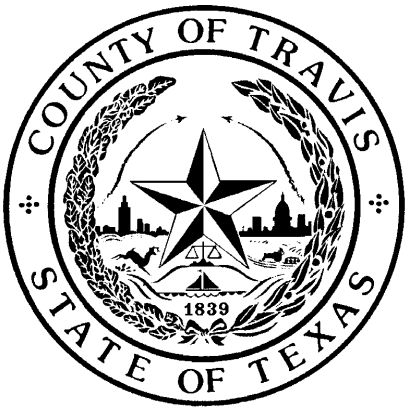
The General Fund is primarily supported by property taxes. The calculations for the tax rate are based on the certified estimate received on July 20, 2026, from the Travis Central Appraisal District (TCAD). These numbers include estimated taxable value of $325,204,149,493 that includes new construction of $5,734,405,589 based on values as of January 1, 2026.

The FY 2027 Preliminary Budget is balanced at a tax rate of 38.6210 cents per $100 of taxable value at the Voter Approval Rate. The County's FY 2027 Preliminary Budget Tax Rate increased slightly by 1.0365 cents as compared to FY 2026. When the tax rate of 38.6210 cents per $100 of taxable value is multiplied by an average taxable value homestead of $502,989, the County's portion of the property tax bill is estimated to increase by $6.19 or less than 52 cents per month. The estimated change for a decreased Median Taxable Valued Homestead of $72,633 is a decrease of $30.64 or a monthly decrease of $2.55.

The Commissioners Court established and continues implementing tax policies limiting the tax rate impact on County taxpayers. The Commissioners Court has for over 40 years, provided tax relief to homeowners with a 20 percent general homestead exemption, the highest percentage allowed by statute, and additional exemptions for homeowners 65 and older or disabled. On June 9, 2026, Commissioners Court increased the Optional 65 and Older Homestead or Disabled Homestead for Tax Year 2026 (Fiscal Year 2027) from $143,220 to $145,269, a $2,049 increase. This change will lower the County portion of the property tax bills for each homestead with a 65 and older or disabled optional exemption by approximately $7.91 compared to the total based on the previous exemption in place using the tax rate used to balance the FY 2027 Preliminary Budget.

The Preliminary Budget for All Funds in FY 2027 totals $2.32 billion and is 7.31 percent more than the FY 2026 Adopted Budget. This total includes $1.62 billion in the General Fund, which increased by 4.19 percent over the prior year.

The Planning and Budget Office is grateful for the collaborative work we have enjoyed with all elected officials, appointed officials, and County staff in putting together the FY 2027 Preliminary Budget. As always, we want to especially recognize the work of staff from our office and the County Auditor's Office in preparing the FY 2027 Preliminary Budget, which is available on the Travis County website, https://www.traviscountytx.gov/planning-budget. We invite the public to provide comments on the FY 2027 Preliminary Budget and our budget process, on our website at https://www.traviscountytx.gov.



FISCAL YEAR 2027 PRELIMINARY BUDGET

SECTION I – EXECUTIVE SUMMARY

STRUCTURE AND ROLE OF TEXAS COUNTY GOVERNMENT

Texas county government focuses on the judicial system, health and social service delivery, law enforcement and corrections, and upkeep of county-maintained roads. Compared to other parts of the country, Texas counties seldom have responsibility for schools, water and sewer systems, electric utilities, or commercial airports. Texas county governments have no ordinance-making powers other than those explicitly granted by state legislative action.

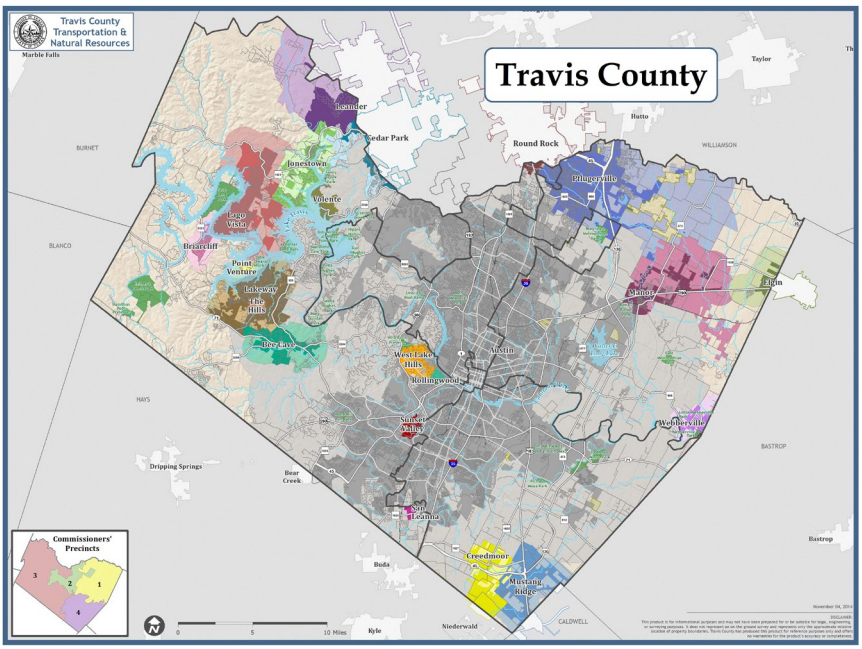
The state's 254 counties share organizational features: a governing body (the Commissioners Court) consisting of one member elected countywide (the County Judge) and four Commissioners elected from geographically distinct precincts. County Judges often have judicial responsibility. However, in urban counties, the County Judge is primarily an executive and administrator and serves as the presiding officer of the Commissioners Court. Other elected officials within the county system include the County and District Clerks, the County Tax Assessor-Collector, the County Sheriff, a District and/or County Attorney, the County Treasurer, and one or more Constables. All Judges (state District Judges, County Court at Law Judges, Justices of the Peace, and, in some counties, Probate Judges) are also elected. Each county's state District Judges select an Auditor who serves as the County's financial officer.

The Commissioners Court serves as the legislative and executive branches of county government and exercises budgetary authority over County offices and departments, including those headed by other elected officials. The high number of elected officials, including many with judicial authority, creates an organizational structure unlike more familiar public sector designs, which usually contain a chief executive or chief operating officer with a governing body focusing on broad policy matters.

County services in Texas are financed primarily by an ad valorem tax on real property and business inventory, along with fees, fines, service charges, and state payments. The County Commissioners Court sets the property tax rate annually after holding public hearings. Most other revenue sources are established by state law and may be changed only through legislative action.

The appraisal process for real property in Travis County is completed by a separate and independent entity called the Travis Central Appraisal District (TCAD). A Board of Directors governs TCAD, which is primarily responsible for developing an annual appraisal roll for use by taxing units in Travis County to calculate ad valorem taxes on property within the jurisdiction. The agency is audited annually, both on a financial and performance basis. Independent auditors conduct the financial audit and the state Comptroller's Property Tax Assistance Division (Travis Central Appraisal District, 2024) conducts the performance audit.

TRAVIS COUNTY PROFILE



Travis County is in Central Texas, 150 miles inland from the Gulf of Mexico and 75 miles northeast of San Antonio. The City of Austin is both the state capital and the county seat. Travis County comprises 994.3 square miles of rolling hill country to the west and clay soil prairie to the east. The County is bisected by the Colorado River and the Highland Lakes reservoir system, which runs northwest to southeast. Travis County sits on the eastern edge of the Edwards Plateau and is divided from north to south by the Balcones Escarpment. The climate of Travis County is subtropical, with an average temperature in January of 51 degrees Fahrenheit and an average of 85 degrees Fahrenheit in August, measured at Camp Mabry in Central Austin. The yearly rainfall averages 36.25 according to the National Weather Service.

Travis County is the fifth largest county in Texas by population, with an estimated 1,334,961 residents according to the Census Bureau. The City of Austin is the largest municipality in Travis County. Other cities, villages, and census-designated places within Travis County's boundaries include Barton Creek, Bee Cave, Cedar Park, Briarcliff, Creedmoor, Elgin, Garfield, Hornsby Bend, Hudson Bend, Jonestown, Lago Vista, Lakeway, Leander, Lost Creek, Manchaca, Manor, Mustang Ridge, Pflugerville, Point Venture, Round Rock, Rollingwood, San Leanna, Shady Hollow, Sunset Valley, The Hills, Volente, Webberville, Wells Branch, and West Lake Hills.

LEGISLATIVE OUTLOOK, FINANCIAL CONSIDERATIONS, AND UNFUNDED MANDATES

Counties are an arm of state government and deliver many state services at the local level. Local governments rely mostly on local financial resources, namely property tax revenue, to pay for the delivery of those mandated state services. Unfortunately, there has been an increasing shift over time in service provision responsibility from state to local governments without a corresponding increase in financial resources appropriated by the state. Key unfunded mandates highlighted by the Texas Association of Counties include:

- criminal indigent defense support;
- the incarceration of state inmates and health care in county jails;
- indigent health care and treatment;
- the hiring of juvenile probation personnel;
- the maintenance of jail standards;
- detention of blue warrant inmates;
- the appointment of counsel in child protective services cases; and,
- elections.

Texas counties are mandated to provide these services, but the state offers little or no funding to cover the cost of the provision of these services. Financial support for these services is further hampered by recent measures at the state level to

limit local taxing control. Such efforts include SB 2, passed by the 86th Texas Legislature in 2019 that artificially caps property tax revenues, and HB 1869, passed by the 87th Texas Legislature in 2021 which limits the County's ability to issue Certificates of Obligation.

The most recent state legislative session – the 89th Regular Legislative Session – began on January 14, 2025 and adjourned on June 2, 2025. It was followed by two special sessions spanning from July to September. The 2025 regular legislative session saw the highest number of bills ever filed, but a notably lower rate of passing bills in recent history. The tragic flooding events in Central Texas over the July 4, 2025 holiday weekend shaped many of the legislative discussions in the special sessions.

In 2025 the Texas Legislature prioritized school voucher legislation, establishing a new "education savings account" program to use public funds for subsidies for private school tuition and homeschooling expenses. This legislation, SB 2, also provided some additional public school state funding, but did not restore state funding levels to those previously reached before major cuts to public education funding in 2011. Additional legislative priorities included overhauls and changes to energy infrastructure and management, increasing the homestead exemption for school district property taxes, regulatory frameworks related to artificial intelligence, restrictions related to gender-affirming care and access, and legislation to provide regulatory frameworks and oversight mechanisms for foreign participation in certain industries. Additionally, 17 constitutional amendments were passed by the Legislature and sent to the voters in the November 2025 election. Ultimately, all 17 amendments were approved by voters and included, among other topics, several different new or expanded ad valorem taxation exemptions. The special sessions saw passage of legislation changing Congressional district boundaries and changes to camp and campground regulations and safety requirements related to weather disasters and other emergencies. Specific legislation passed into law in 2025 that may have financial impacts on County operations include:

- HB 9: raises the business personal property tax exemption from $2,500 to $250,000
- HB 30: overhauls the disaster tax rate exemption for taxing entities
- HB 1109: exempts counties from the state motor fuels tax
- HB 1522: requires public meeting notices for a county to be posted at least three business days before the meeting's scheduled date
- HB 2282: raises the law enforcement reimbursement fee for processing arrest warrants from $50 to $75
- SB 4: increases the residence homestead exemption from school district property taxes from $100,000 to $140,000
- SB 8: requires sheriffs in counties that operate a jail to enter into an immigration law enforcement agreement with U.S. Immigration and Customs Enforcement
- SB 9: modifies bail procedures on personal bonds for defendants, including mandated reporting and judicial authority to revise pretrial release terms
- SB 1025: establishes text requirements for ballot propositions for tax increases
- SB 1062: allows a county to post notices on a digital newspaper after satisfying certain requirements
- SB 1173: increases the procurement threshold for political subdivisions for informal bids from $50,000 to $100,000

Intergovernmental Relations is actively preparing for the upcoming legislative session in 2027. A wide variety of topic areas are expected to be focused on in the 2027 session, including further discussions on limiting the ability of local governments to raise property taxes. There is also increasing focus on the statutory allowances of local governments to regulate the development of data centers and high industrial water and energy users. In summer of 2026, state agencies were directed to reduce their budget requests to the legislature by 3% for their 2028-2029 budgets that will be decided upon in the 2027 session. This decrease could lead to programmatic cuts to state programs and reduced state assistance to local governments. PBO will continue to monitor all legislative discussions in collaboration with Intergovernmental Relations and relevant departments to understand the implications and requirements of all new state laws and potential future state laws.

TRAVIS COUNTY MISSION STATEMENT

Mission:

Building a Travis County where ALL people can thrive with dignity and respect.

Vision:

Travis County will be recognized as the best county in the U.S. for all racial, ethnic, and economic groups. Getting there will require:

- Soliciting community engagement better to understand the needs and solution of County residents;
- Closing every divide, everywhere east and west;
- Achieving measurable equity in investment, availability of services, and results;
- Reducing crime and jail populations, supported by increased/effective mental and behavioral health services so that the community will be safer;
- Delivering nationally recognized climate resilience, environmental stewardship, greenhouse gas reductions, disaster preparedness programs; and
- Implementing a practical, continuously improving, innovative strategy that achieves its goals.

Seven Strategic Goals:

- Promote economic well-being and racial, ethnic, and economic equity;
- Provide services that support people's physical and mental health;
- Provide services that support the safety of people in the community;
- Achieve environmental sustainability and prepare for significant climate disruption;
- Assure mobility that is timely, predictable, and safe;
- Be a trusted and well-run County; and
- Protect and provide opportunities for those most vulnerable and underrepresented.

BUDGET PROCESS OVERVIEW

The FY 2027 Preliminary Budget covers the 12-month period from October 1, 2026, to September 30, 2027.

THE PLANNING AND BUDGET OFFICE AND COUNTY AUDITOR'S OFFICE

The Planning and Budget Office reports to the Commissioners Court and is charged with preparing an annual expenditure budget that is balanced against the estimated revenue to be received in that year. The County Auditor's Office reports to the state District Judges and is responsible for preparing the revenue estimate. This separation of duties helps ensure that the revenue estimate is prepared using objective revenue projection methodologies and is not driven by budgetary needs.

BASIS OF BUDGETING AND ACCOUNTING

Travis County uses the modified accrual basis as the basis of accounting for governmental funds, which includes the General Fund, and as the basis of the County's budgetary practice, except for certain capital lease expenditures and proceeds that are not budgeted. Revenue is recognized as soon as it is measurable and available. Revenue is available when it is collectible within the current period or soon after that to pay liabilities of the current period. For this purpose, the County considers

revenue to be available if it is collected within 60 days of the end of the current fiscal period. Expenditures are recorded when they are expected to be paid with current available resources.

Travis County uses the full accrual accounting basis for its budgetary practice for proprietary funds, which consist of internal service funds. Full accrual accounting recognizes revenues when earned and expenses when liability is incurred.

For all budgeted funds, appropriations that are not encumbered lapse at the end of the fiscal year. Since encumbrances represent a funding commitment for goods or services, they are included in the committed or restricted governmental fund balances at fiscal year-end. Therefore, prior year encumbrances are excluded from the current fiscal year's original budget that the Commissioners Court adopts. These encumbrances are then added to the adopted budget for presentation in the Annual Comprehensive Financial Report (ACFR) per Governmental Accounting Standards Board No. 34.

FINANCIAL AND DEBT POLICIES

The Commissioners Court has adopted a comprehensive set of financial and debt policies to govern the financial management of the various County funds. These policies were developed to help ensure that the County's financial resources are managed prudently. The County has a longstanding practice of structurally balancing each annual budget to achieve financial stability for constituents and taxpayers. The County's financial policies state, "The County's goal is to only use permanent revenue sources for ongoing, permanent expenses." Likewise, one-time revenue is used for one-time expenditures. The County's financial policies, including debt and reserves policies, may be found online under Subtitle 2: Finance & Risk Management at the following link: https://www.traviscountytx.gov/commissioners-court/county-code

BUDGET GUIDELINES

The FY 2027 Budget Guidelines were focused on maintaining Travis County's core mandated services and increasing fiscal levers for the long-term. There continues to be greater uncertainty at the state and federal level creating a greater need to proactively make budget recommendations that ensure the County's ability to effectively protect County services against efforts to artificially constrain local government's ability to appropriately manage its fiscal health. In addition, economic uncertainty, including inflationary pressures, slowing housing markets, and other factors, require the County to continue to plan for long-term financial sustainability.

Each year, the County's budget process provides offices and departments an opportunity to evaluate and prioritize their programs and reexamine how to execute their mission and goals efficiently and effectively. Likewise, the budget process provides the Commissioners Court with a key tool for providing overarching direction in funding policies and ensuring the mission and goals for Travis County are being met. The County's budget development process is best served by close collaboration between the Planning and Budget Office and all the County offices and departments delivering services to Travis County residents.

The Commissioners Court's Budget Guidelines serve to provide:

- Broad policy direction on the ad valorem tax rate and the funding levels for the upcoming fiscal year;
- Criteria to help prioritize resources toward mandated core services and strong performing programs with measurable benefits to residents; and
- More specific guidance and instructions for County offices and departments in the formulation of their budget submissions.

The Fiscal Year 2027 Budget Guidelines may be found in Section II of this document.

BUDGET DEVELOPMENT PROCESS

Travis County's annual budget preparation process creates a financial plan for efficient delivery of County services. The Planning and Budget Office provides relevant information to the Commissioners Court to enable informed budgetary decisions. The process begins in early spring with planning and policy discussions between the Planning and Budget Office and the Commissioners Court. These discussions center on economic conditions and anticipated budget impacts. Target budgets are developed and are based on the previous year's budget, adjusted for approved funding changes and corrections, and distributed to County offices and departments.

Departments are required to submit annual budgets for the upcoming fiscal year at or below their target levels, accompanied by performance measures and planning documents. This year, due to anticipated fiscal constraints, PBO required all Departments and Offices to also submit budget reduction proposals equal to 5% of their target budgets.

The Planning and Budget Office reviews and analyzes all submissions. Meetings with departments occur in early summer to discuss budgets and potential savings, encouraging collaboration. This leads to the submission of a Preliminary Budget to the Commissioners Court in late July, which serves as a draft to guide final deliberations. Detailed analyses of each department's services, funding, goals, and performance are provided separately in budget recommendation documents for each Department and Office, which are also publicly available.

After the Commissioners Court reviews and amends the budget, it is adopted by late September, with the new fiscal year starting October 1. The approved budget and rules guide County operations within established financial parameters and serve as a reference for residents and taxpayers. Electronic copies of the Preliminary Budget can be found on the Travis County website at www.traviscountytx.gov/planning-budget.

Departmental budget hearings are scheduled for August 12 and 13. Budget mark-up, when Commissioners Court amends the Preliminary Budget, is scheduled for September 9 through 14. All sessions will be televised on TCTV and can be accessed online at the Travis County Clerk Meeting Portal: https://traviscotx.civicclerk.com/web/home.aspx. The full budget calendar is included below.

FY 2027 BUDGET CALENDAR

Date	Event
March 11	Budget Kickoff Meetings (9:00 am to 3:00 pm)
April 1	Forms due to support departments (ITS, radio forms, vehicles, copiers)
April 27	Budgets due to PBO by 5:00pm
April – June	PBO review of County Budget Submissions
June	Departmental Meetings with PBO
June 24	Employee Public Hearing (4:30 pm)
Week of July 27	Preliminary Budget Published
August 12 – 13	Potential Select Budget Hearings (if Approved by Commissioners Court)
September 9 – 11, and 14 (if needed)	Budget Mark-Up
September 15	FY 2027 (Tax Year 2026) Tax Rate Public Hearing FY 2027 (Tax Year 2026) Tax Rate Adoption
September 29	FY 2027 Budget Public Hearing FY 2027 Budget Adoption

Dates are subject to change.

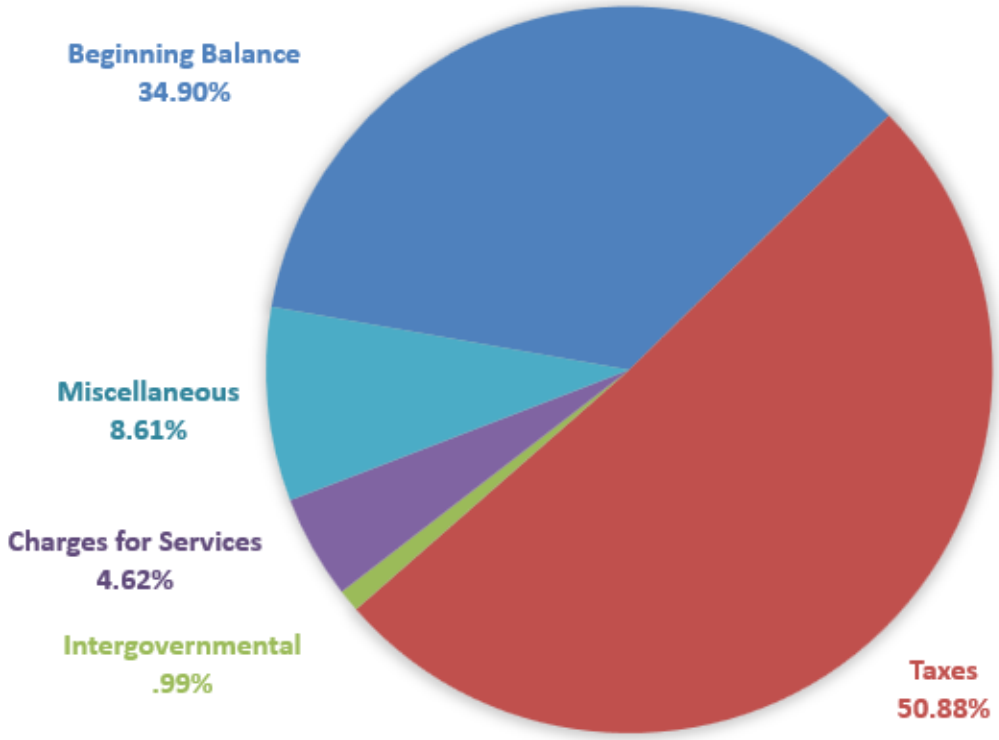
MAJOR COUNTY REVENUES

The Travis County Auditor's Office is responsible for estimating revenues for the new fiscal year and reviewing current revenue receipts and historical trends. Throughout the year, and especially during the budget process, the Planning and Budget Office works closely with the Auditor's Office to fully understand revenue trends and account for those changes in the development of the expenditure budget. Respectively, the Auditor's Office and the Planning and Budget Office consider historical trends and the health of the national, state, and local economies in preparing the revenue estimate and the expenditure budget.

ALL REVENUE SOURCES

The following charts display the categories of All Funds and General Fund revenue and provide an estimated revenue comparison between FY 2026 and FY 2027. The section below explains the categories and relevant changes that have impacted tax revenue in the General Fund.

Chart 1
Where Does the Money Come From? All Funds

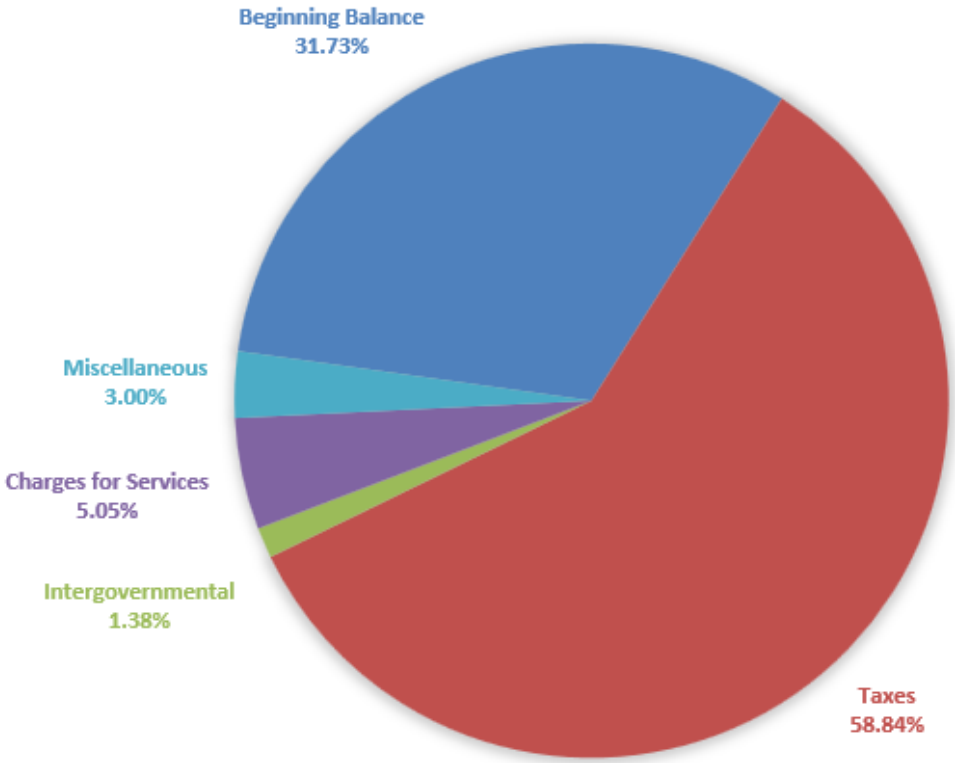


	FY 2026 ADOPTED BUDGET		FY 2027 PRELIMINARY BUDGET		2027 - 2026 DIFFERENCE	
Beginning Balance	$702,110,388	32.53%	$808,220,108	34.90%	$106,109,720	15.11%
Taxes	1,157,261,196	53.62%	1,178,423,031	50.88%	21,161,835	1.83%
Intergovernmental	22,713,343	1.05%	22,954,200	0.99%	240,857	1.06%
Charges for Services	101,679,449	4.71%	106,998,255	4.62%	5,318,806	5.23%
Fines & Forfeitures (1)	2,991,484	0.14%	3,285,816	0.14%	294,332	9.84%
Investment Income (1)	46,865,503	2.17%	54,505,215	2.35%	7,639,712	16.30%
Miscellaneous (1,2)	124,827,320	5.78%	141,827,087	6.12%	16,999,767	13.62%
Total All Funds	$2,158,448,683	100.00%	$2,316,213,712	100.00%	$157,765,029	7.31%

(1) Fines & Forfeitures, Investment Income and Other Financing Sources are all combined in Miscellaneous on pie chart due to small percentages.

(2) Other Financing Sources include the Sale of Major Assets and Transfers into the General Fund. Details of Other Financing Sources shown in Table 5: All Funds Summary

Chart 2
Where Does the Money Come From? General Fund



	FY 2026 ADOPTED BUDGET		FY 2027 PRELIMINARY BUDGET		2027 - 2026 DIFFERENCE	
Beginning Balance	$469,412,655	30.11%	$515,485,067	31.73%	$46,072,412	9.81%
Taxes	947,524,862	60.77%	955,713,414	58.84%	8,188,552	0.86%
Intergovernmental	22,191,593	1.42%	22,437,871	1.38%	246,278	1.11%
Charges for Services	75,607,287	4.85%	82,061,253	5.05%	6,453,966	8.54%
Fines & Forfeitures (1)	424,015	0.03%	654,549	0.04%	230,534	54.37%
Investment Income (1)	38,845,569	2.49%	42,060,086	2.59%	3,214,517	8.28%
Miscellaneous (1)	3,595,260	0.23%	4,179,264	0.26%	584,004	16.24%
Other Financing Sources (2)	1,496,275	0.10%	1,855,340	0.11%	359,065	24.00%
Total General Fund	$1,559,097,516	100.00%	$1,624,446,844	100.00%	$65,349,328	4.19%

(1) Fines & Forfeitures, Investment Income and Other Financing Sources are all combined in Miscellaneous on pie chart due to small percentages.
(2) Other Financing Sources include the Sale of Major Assets and Transfers into the General Fund. Details of Other Financing Sources shown in Table 5: All Funds Summary

The following information is focused only on General Fund Revenues. These figures are based on the third revenue estimate and will likely change before budget adoption as estimates are refined.

The **Beginning Balance** is the accumulation of revenues minus expenditures. The beginning balance has increased by 9.8 percent from FY 2026.

Taxes, specifically ad valorem property taxes, are Travis County's primary source of revenue, comprising over 86 percent of the total annual General Fund ongoing revenue. Ad valorem taxes are assessed on real and personal property based on their taxable value on January 1 of each year and the tax rate approved by the Commissioners Court for the fiscal year.

The total tax rate is the sum of two different rates: 1) the maintenance and operations (M&O) rate that is levied to pay for the County's operations and 2) the debt service (Interest and Sinking or I&S) rate to pay the principal and interest on County-issued debt. Assumptions for the County Auditor's revenue estimate include a 98.0 percent collection rate, which is applied to the County's property tax levy to account for the current year tax levy not being fully collected in the forthcoming fiscal year. Estimated collections are projected conservatively by the County Auditor's Office and are based on historical trends, the local and national economy, and other relevant considerations.

Tax revenue is estimated to increase by 0.86 percent compared to FY 2026, not accounting for the November 2024 Child Care Tax Rate Election. Tax revenue is estimated to increase by 0.86 percent compared to FY 2026, not accounting for the November 2024 Child Care Tax Rate Election. This estimate reflects a tax rate of 38.6210 cents per $100 of taxable value at the voter approval rate.

The section below, "Property Taxes," details tax rates and relevant changes that have impacted tax revenue.

Intergovernmental Revenue is funding received from another government, either through a grant or as a reimbursement for costs incurred. The County's intergovernmental revenue increased by 1.11 percent from the prior year.

The County issues some **Charges for Services**. These charges are approved by the Commissioners Court and intended to recover costs incurred by providing the services to the County. These revenues are estimated based on revenue history and departmental projections. Revenue from service charges increased by 8.54 percent from FY 2026 to FY 2027.

Fines and Forfeits are revenues received from fines and penalties imposed for the commission of statutory offenses or the violation of lawful administrative rules and regulations. Some examples may be court fines or violations of rules on County property. This revenue is estimated based on revenue history and projections based on any changes to the policy that may impact these fines. Expected revenues from fines and forfeitures is anticipated to increase by 54.37% compared to FY 2026.

The County earns revenue through **Investment Income** or interest earned on funds that are managed by the Economic Development and Strategic Investments (EDSI) Investment Management Department per the Travis County Investment Policy and the State of Texas Public Funds Investment Act. Estimated investment income has increased by 8.28 percent in FY 2027, due to continued higher interest rates combined with greater projected investment balances, and the reinvestment of a few matured bonds at higher rates benefited interest income.

Miscellaneous revenues include all other financing sources, including non-budgeted amounts and other revenues not included in the other categories. These revenue sources increased by 16.24 percent.

Other Financing Sources include revenues sales of major assets and transfers into the General Fund. This revenue increased by 24.00 percent.

PROPERTY TAXES

Property taxes are the primary source of revenue for Texas Counties. The FY 2027 Preliminary Budget for the General Fund is balanced at a property tax rate of 38.6210 cents per $100 of taxable value. This rate is scheduled to be adopted on September 15, 2026, after a required public hearing on that same date. The FY 2027 Proposed Budget is scheduled to be adopted on September 29, 2026 after a required public hearing on that same date. Below is a comparison of the FY 2026 Adopted Tax Rates and the FY 2027 Preliminary Budget Tax Rates.

Table 1
Preliminary Tax Rates (Per $100 of Taxable Value)

	FY 2026 Adopted Budget Tax Rate	*FY 2027 Preliminary Budget Tax Rate*	*Difference ($)*	*Difference (%)*
Maintenance & Operations	33.3824¢	33.9737¢	0.5913¢	1.77%
Debt Service	4.2021¢	4.6473¢	0.4452¢	10.59%
Total	**37.5845¢**	**38.6210¢**	**1.0365¢**	**2.76%**

The tax rate for the FY 2027 Preliminary Budget tax rate of 38.6210 cents per $100 of taxable value increased by 1.03650 cents over the FY 2026 Adopted Tax Rate of 37.5845 cents and includes the removal of the one-time portion of the FY 2026 Tax Rate related the July 2025 disaster response . When the tax rate of 38.6210 cents per $100 of taxable value is multiplied by the average taxable valued homestead of $502,989, the County portion of the property tax bill is estimated to increase by $6.19 compared to FY 2026. The tax impact on a median valued homestead of $372,633 is estimated to decrease by $30.64 compared to FY 2026.

Table 2
Estimated Tax Impact on Average and Median Value Homesteads

	FY 2026 Adopted Budget	*FY 2027 Preliminary Budget*	*Difference ($)*	*Difference (%)*
Average Taxable Value Homestead	$515,213	$502,989	($12,224)	(2.37%)
Median Taxable Value Homestead	$391,064	$372,633	(18,431)	(4.71%)
Tax Rate Per $100 of Taxable Value	**37.5845¢**	**38.6210¢**	**1.0365¢**	**2.76%**
Annual Property Taxes on Average Taxable Value Homestead	$1,936.40	$1,942.59	$6.19	0.32%
Annual Property Taxes on Median Taxable Value Homestead	$1,469.79	$1,439.15	($30.64)	(2.08%)

The total taxable value for all Travis County property is estimated at $325,204,149,493 and includes new property value of $5,734,405,589 (based on values as of January 1, 2026). The new property value of $5.7 billion is $1.5 billion less than the $7.2 billion included in last year's estimated values. The data in the following tables is based on a certified estimate received from the Travis Central Appraisal District (TCAD) on July 20, 2026.

Exemptions

Along with the tax rate set by local taxing jurisdictions and property values appraised at market value by TCAD, exemptions are an essential component of calculating the annual tax liability for a property. Texas law allows a variety of partial or complete exemptions from local property taxes. Exemptions lower the taxable value of a property and its associated tax liability. A partial exemption removes a percentage or fixed dollar amount of the property's value from taxation. An absolute or total exemption excludes the entire property from taxation. In most circumstances, exemptions require applications, which can be filed with TCAD. The general deadline for filing an exemption application is April 30. Specific information and exemption applications can be found at https://www.traviscad.org/forms/.

Travis County offers a 20 percent general homestead exemption, which targets tax relief to homeowners. The Commissioners Court established and continues implementing tax policies limiting the tax rate impact on County taxpayers. On June 9, 2026, Commissioners Court increased the Optional 65 and Older Homestead or Disabled Homestead for Tax Year 2026 (Fiscal Year 2027) from $143,220 to $145,269, a $2,049 increase. This change will lower the County portion of the property tax bills for each homestead with a 65 and older or disabled optional exemption by approximately $7.91 compared to the total based on the previous exemption in place using the tax rate used to balance the FY 2027 Preliminary Budget.

Below is a summary of major exemptions offered by Travis County, Central Health, the City of Austin, Austin ISD, and Austin Community College for FY 2027.

Table 3
FY 2027 Homestead Exemptions by Jurisdiction

Jurisdiction	*Homestead Exemption*	*65 and Older Homestead Exemption*	*Disability Homestead Exemption*
Travis County	20% with minimum of $5,000	$145,269	$145,269
Austin I.S.D.[1]	$100,000	$85,000	$75,000
City of Austin	20% with minimum of $5,000	$204,000	$204,000
Austin Community College[1]	1% with minimum of $5,000	$75,000	$75,000
Central Health	20% with minimum of $5,000	$197,000	$197,000

[1]These jurisdictions have a tax ceiling that sets the upper limit dollar amount for property taxes for these jurisdictions based on the first year of eligibility of properties with a 65 and older Homestead Exemption or a Disabled Homestead Exemption.

The Travis Central Appraisal District's tax transparency website, www.travistaxes.com, provides information concerning the property taxes imposed on individual properties by local taxing units, the dates and locations of any public hearings on the tax rate of the taxing units, and the dates and locations of meetings of the governing bodies of the taxing units to vote on tax rates, together with other important property tax information including how each jurisdiction's tax rate is calculated. Information regarding jurisdictions across Texas can be found at www.Texas.gov/PropertyTaxes.

Table 4
Current Property Tax Revenue Compared to Tax Rate

	Maintenance and Operating (M&O) Tax Rate	*Debt Service Tax Rate*	*Total Tax Rate*	*Current Property Tax Rate*	
FY 2018	$0.3143	$0.0547	$0.3690	$526,719,585	M&O
				$91,668,983	Debt Service
				$618,388,568	Total
FY 2019	$0.3079	$0.0463	$0.3542	$570,364,483	M&O
				$85,767,702	Debt Service
				$656,132,185	Total
FY 2020	$0.312263	$0.057030	$0.369293	$626,195,078	M&O
				$114,364,831	Debt Service
				$740,559,909	Total
FY 2021	$0.316512	$0.057847	$0.374359	$651,436,842	M&O
				$119,059,205	Debt Service
				$770,496,047	Total
FY 2022	$0.307311	$0.050054	$0.357365	$702,759,350	M&O
				$114,463,578	Debt Service
				$817,222,928	Total
FY 2023	$0.278921	$0.039318	$0.318239	$788,012,564	M&O
				$111,081,912	Debt Service
				$899,094,476	Total
FY 2024	$0.269707	$0.034948	$0.304655	$828,383,264	M&O
				$107,339,959	Debt Service
				$935,723,223	Total
FY 2025	$0.306204	$0.038241	$0.344445	$976,104,666	M&O
				$121,903,105	Debt Service
				$1,098,007,771	Total
FY 2026	$0.333824	$0.042021	$0.375845	$1,073,346,156	M&O
				$135,110,354	Debt Service
				$1,208,456,510	Total
FY 2027	$0.339737	$0.046473	$0.386210	$1,082,765,430	M&O
				$148,112,681	Debt Service
				$1,230,878,111	Total
DIFFERENCE FY 2027 - 2026	$0.005913	$0.004452	$0.010365	$9,419,274	M&O
				$13,002,327	Debt Service
				$22,421,601	Total

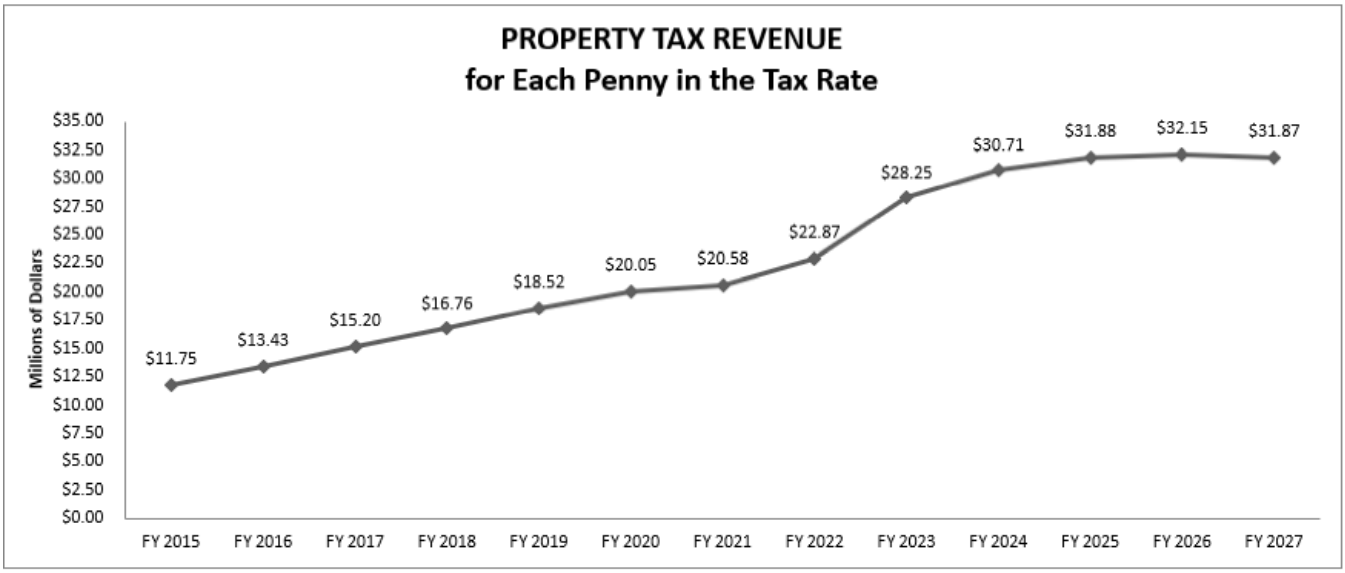
Chart 3

Travis County Taxes on the Average/Median Homestead and Property Tax Revenue

FISCAL YEAR	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2027-2026 Change
Avg. Appraised Value of a Homestead	$402,898	$432,361	$454,139	$452,527	$527,378	$799,702	$788,680	$726,805	$688,737	$659,598	($29,139)
Taxable Value	$305,173	$326,894	$347,655	$355,379	$386,136	$427,920	$475,289	$503,929	$515,213	$502,989	($12,224)
County Tax Rate	$0.369000	$0.354200	$0.369293	$0.374359	$0.357365	$0.318239	$0.304655	$0.344445	$0.375845	$0.386210	$0.010365
Tax	1,126	1,158	1,284	1,330	1,380	1,362	1,448	1,736	1,936	1,943	6

FISCAL YEAR	2018	2019	2019	2021	2022	2023	2023	2024	2026	2027	2027-2026 Change
Med. Appraised Value of a Homestead	$296,450	$319,038	$341,298	$353,800	$411,261	$619,225	$597,726	$537,964	$503,571	$475,154	($28,417)
Taxable Value	$237,860	$256,000	$274,015	$279,120	$305,183	$341,778	$379,200	$397,067	$391,064	$372,633	($18,431)
County Tax Rate	$0.3690	$0.3542	$0.3693	$0.374359	$0.357365	$0.318239	$0.304655	$0.344445	$0.375845	$0.386210	$0.010365
Tax	$878	$907	$1,012	$1,045	$1,091	$1,088	$1,155	$1,368	$1,470	$1,439	($31)

Average and median appraised values of a Homestead are values for each year according to the Travis Central Appraisal District at time of certification.



FISCAL YEAR	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2027-2026 Change
Revenue (Millions)	$15.20	$16.76	$18.52	$20.05	$20.58	$22.87	$28.25	$30.71	$31.88	$32.15	$0.28

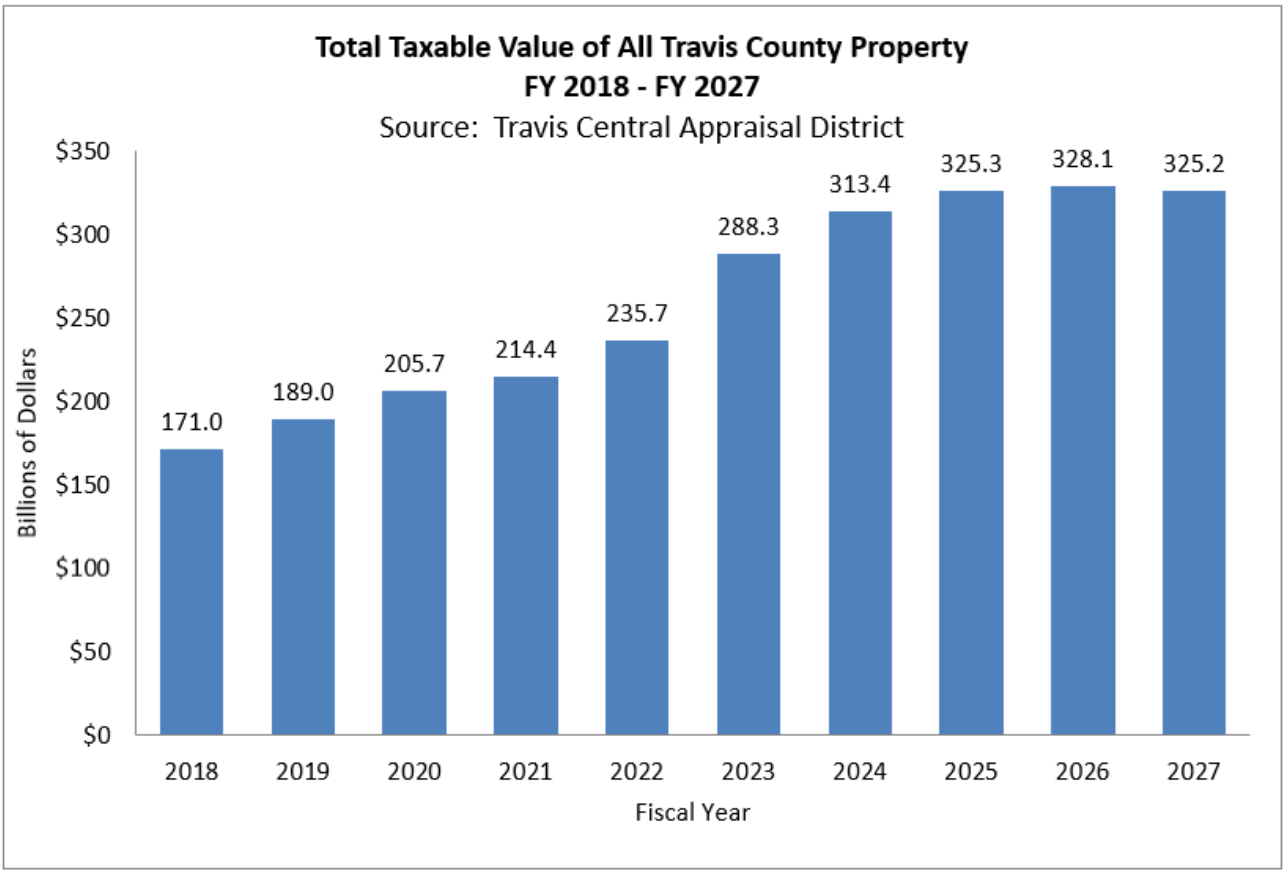
One cent of the tax rate used for the FY 2027 Preliminary Budget generates approximately $32.15 million in General Fund current tax revenue based on the estimated net taxable property value of $325,204,149,493 and rolling stock value of $7,023,867 with a collection rate of 98.0%

Chart 4
Total Taxable Value of All Travis County Properties

FISCAL YEAR 2018 THROUGH FISCAL YEAR 2027 AT CERTIFICATION
Source: Travis Central Appraisal District

FISCAL YEAR	TOTAL TAXABLE VALUE	NEW CONSTRUCTION VALUE	APPRECIATION VALUE	TOTAL CHANGE IN VALUE
2018	171,000,908,622	4,062,303,391	11,833,108,832	15,895,412,223
2019	189,019,354,595	4,725,493,197	13,292,952,776	18,018,445,973
2020	205,671,056,113	5,051,850,005	11,599,851,513	16,651,701,518
2021	214,387,593,463	5,079,665,685	3,636,871,665	8,716,537,350
2022	235,747,117,964	6,518,243,754	14,841,280,747	21,359,524,501
2023	288,281,289,735	6,108,612,486	46,425,559,285	52,534,171,771
2024	313,403,000,021	4,799,129,687	20,322,580,599	25,121,710,286
2025	325,274,982,792	9,889,178,702	1,982,804,069	11,871,982,771
2026	328,085,376,969	7,191,301,823	(4,380,907,646)	2,810,394,177
2027	325,204,149,493	5,734,405,589	(8,615,633,065)	(2,881,227,476)

Please note that the taxable values shown above at certification differ from adjusted totals that occur after certification and do not include supplemental reports and additional information at certification from TCAD.

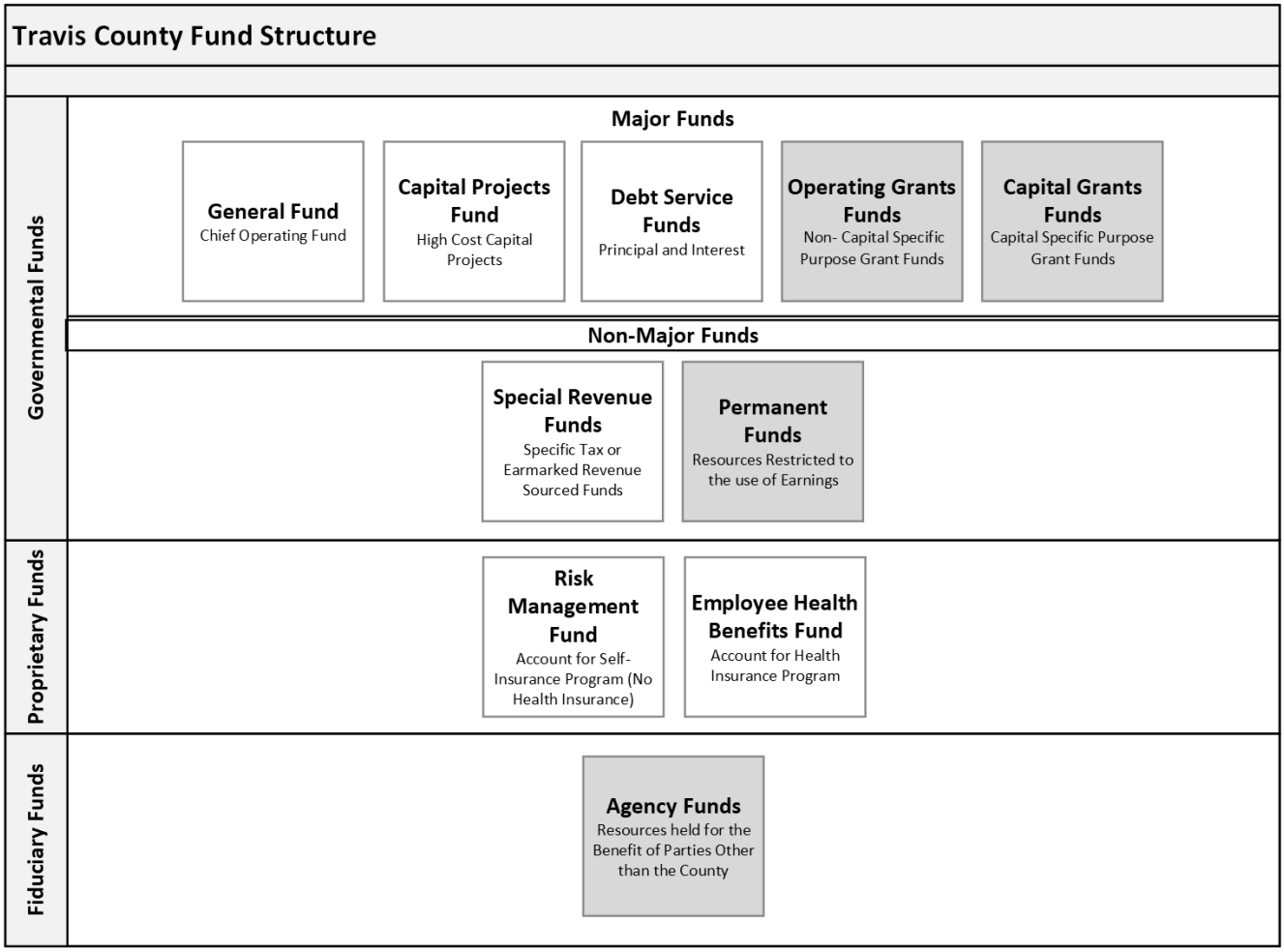


FUND STRUCTURE

The Travis County FY 2027 Preliminary Budget includes estimated revenues and expenditures for the General Fund, specific revenue and capital projects funds, internal service funds, and the General Purpose Debt Service Fund. Travis County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements, to ensure the proper segregation of resources, and to maintain appropriate accountability.

A fund is a group of related accounts used to keep track of specific sources of funding and spending for a particular purpose. The major fund categories in governmental accounting are Governmental, Proprietary, and Fiduciary Funds. Although Travis County maintains all three fund types, only the Governmental and Proprietary fund types are reflected in this document. Those funds not budgeted by the Planning and Budget Office or reported in the Travis County Adopted Budget are in the County Auditor's Statement of Fiduciary Assets and Liabilities in the Annual Comprehensive Financial Report. Such funds are shaded in the following chart.

Chart 5
Organization of Fund Structure



GOVERNMENTAL FUNDS

Exclusive of Capital Projects Funds, Travis County maintains 69 individual governmental funds (52 of which are budgeted in this document). The General and Special Revenue Funds, including the Road and Bridge Fund, are budgeted, and reported in this document.

The **General Fund** is the County's chief operating fund. It accounts for resources traditionally associated with the government that are not required by legal or financial management standards to be accounted for in another fund.

The **Capital Projects Funds** account for financial resources set aside for acquiring or constructing major capital projects.

The **Debt Service Funds** are used to account for financial resources set aside to pay principal and interest on the County's debt obligations.

The **Operating Grants Fund** and **Capital Grants Fund** account for grant and capital grant contributions from other entities intended to be used or expended for specific purposes designated by the grantor. These funds are also listed in the Annual Comprehensive Financial Report.

Special Revenue Funds are used to account for revenues from specific taxes or other earmarked revenue sources that, by law, are designated to finance particular functions or activities of government.

Permanent Funds are used to report resources restricted solely to earnings and not principal.

PROPRIETARY FUNDS

Travis County's proprietary funds include two internal service funds.

The **Risk Management Fund** accounts for the activities of the County's self-insurance program for general liability, automobile liability, error and omissions claims and judgments, workers' compensation, and loss from theft and crime.

The **Employee Health Benefits Fund** accounts for the activities of the County's self-insurance program for paying health claims for county employees, retirees, and their dependents who are eligible plan members.

FIDUCIARY FUNDS

Travis County's Fiduciary Funds, which account for resources held for the benefit of parties outside the County, are listed in the Annual Comprehensive Financial Report.

Table 5
All Funds Revenue and Expenditure Summary

Fiscal Year 2027 Preliminary Budget

	TOTAL ALL FUNDS Memorandum Only	ALL FUNDS EXCEPT INTERNAL SVC FUNDS	INTERNAL SVC FUNDS: RISK MGMT FUND	INTERNAL SVC FUNDS: HEALTH BENEFIT FUND	GENERAL FUND	ROAD & BRIDGE FUND	DEBT SERVICE FUND	OTHER FUNDS
Beginning Balance	$808,220,108	$781,319,100	$16,943,812	$9,957,196	$515,485,067	$11,833,752	$27,068,502	$226,931,779
Revenues:								
Taxes								
Current	1,182,896,420	1,182,896,420			959,066,203		146,154,856	77,675,361
Delinquent	($9,465,259)	($9,465,259)			(8,344,659)		(1,120,600)	
Penalty & Interest	4,818,711	4,818,711			4,818,711			
Other	173,159	173,159			173,159			
Intergovernmental	22,954,200	22,954,200			22,437,871	261,299		255,030
Charges for services	106,998,255	106,998,255			82,061,253	10,799,950		14,137,052
Fines and forfeitures	3,285,816	3,285,816			654,549	2,605,964		25,303
Investment Income	54,505,215	53,093,665	1,073,882	337,668	42,060,086	536,301	1,873,827	8,623,451
Miscellaneous	140,573,832	5,212,315	11,681,230	123,680,287	4,179,264			1,033,051
Total Revenues	$1,506,740,349	$1,369,967,282	$12,755,112	$124,017,955	$1,107,106,437	$14,203,514	$146,908,083	$101,749,248
Other Financing Sources								
Other (Not Budgeted)	863,362 (1)	863,362						863,362
Sale of Major Assets	389,893	389,893			389,893			
Transfers In	46,876,017	35,876,017	0	11,000,000	1,465,447	6,557,361	7,526,812	20,326,397
Total Available	$2,316,213,712 (2)	$2,188,415,654 (4)	$29,698,924	$144,975,151	$1,624,446,844	$32,594,627	$181,503,397	$349,870,786
Expenditures:								
General Government	383,270,161	247,717,035	11,535,171	124,017,955	233,971,521			13,745,514
Justice System	266,760,390	266,760,390			261,417,046			5,343,344
Corrections & Rehabilitation	199,895,105	199,895,105			199,771,143			123,962
Public Safety	143,878,746	143,878,746			142,358,845			1,519,901
Health & Human Services	143,947,038	143,947,038			106,950,643			36,996,395
Infrastructure & Environmental	74,338,206	74,338,206			35,388,834	26,147,368		12,802,004
Community & Economic Dev.	36,199,412	36,199,412			34,576,790			1,622,622
Unallocated Reserves	202,770,331	202,770,331			164,211,317		23,845,187	14,713,827
Allocated Reserves	58,405,268 (5)	58,405,268			58,405,268 (5)			
Other General Purpose Reserves	543,567,703 (5)	504,446,754	18,163,753	20,957,196	243,988,537 (6)	6,447,259		254,010,958
Special Purpose Reserves	102,041,349	102,041,349			102,041,349 (6)			
Debt Service	111,066,793 (7)	111,066,793			3,481,793 (7)		107,585,000	
Interest	50,073,210	50,073,210					50,073,210	
Total Expenditures	$2,316,213,712	$2,141,539,637	$29,698,924	$144,975,151	$1,586,563,086	$32,594,627	$181,503,397	$340,878,527
Other Financing Uses								
Transfers Out	46,876,017 (3)	46,876,017			37,883,758			8,992,259
Total Expenditures and Other Uses	$2,316,213,712 (2)	$2,188,415,654 (4)	$29,698,924	$144,975,151	$1,624,446,844	$32,594,627	$181,503,397	$349,870,786
Ending Balance	$0	$0	$0	$0	$0	$0	$0	$0

Note 1: This total consists of transfers of $863,362 from County Corporations to the General Fund.
Note 2: Total transfers in and total transfers out are excluded from this number to prevent double counting.
Note 3: This total includes non-budgeted transfers out of $863,362 from County Corporations to the General Fund.
Note 4: Total transfers in and total transfers out are included in this number.
Note 5: Allocated Reserves in funds other than the General Fund are shown in Other General Purpose Reserves.
Note 6: Other General and Special Purpose Reserves in the General Fund include the following amounts:
Note 7: Includes Capital Leases that were previously shown as a departmental operating expense.

Other General Purpose Reserves	
Capital Acquisition Resources Reserve	$225,988,537
Emergency and Contingencies Reserve	18,000,000
Subtotal Other General Purpose Reserves	$243,988,537
Special Purpose Reserves	
Disaster Response Reserve	$42,252,976
Compensation Reserve	22,015,486
Diversion Center Reserve	16,023,066
Integrated Justice System Reserve	6,618,048
Interlocal Agreements Reserve	5,529,292
Adult Average Daily Population (ADP) Reserve	5,000,000
Security Reserve	4,343,563
Smart Building Maintenance Reserve	258,918
Subtotal Special Purpose Reserves	102,041,349
Grand Total Other General and Special Purpose Reserves	$346,029,886

Table 5 (continued)
All Funds Revenue and Expenditure Summary
Fiscal Year 2027 Preliminary Budget

	Travis Co. Expo. Center	Cnty Clerk Archival Fund	Law Library Fund	Dispute Resolution Fund	Voter Registration Fund	Juvenile Fee Fund	JJAEP Fund	Co. Clerk Records Mgmt & Presrv. Fund	LCRA-TC Parks CIP Fund	Records Mgmt & Preservation Fund	Court-house Security Fund	Court Reporter Svc. Fund	Juvenile Deferred Prosecution Fund	Balcones Canyonlands Preservation Fund	LEOSE Comm. Court Fund	Juvenile Delinquency Prevention Fund	Unclaimed Property Fund
Beginning Balance	$1,109,057	$15,395,231	$341,733	$126,874	$36,732	$508,974	$253,507	$5,609,521	$3,198,937	$13,919	$358,622	$791,365	$128,370	$68,771,861	$19,752	$1,200	$26,673
Revenues:																	
Taxes																	
Intergovernmental					223,383		29,647								2,000		
Charges for Services	10,698	1,548,758	808,207	538,155				1,833,224	182,469	253	569,383	596,261		430,319			
Fines and forfeitures																	25,000
Investment Income	66,550	555,264	13,239	2,663		16,615	7,660	204,270	108,065			25,980	5,008	2,445,479			
Miscellaneous	913,433			2,933										55,923			
Total Revenues	$990,681	$2,104,022	$821,446	$543,751	$223,383	$16,615	$37,307	$2,037,494	$290,534	$253	$569,383	$622,241	$5,008	$2,931,721	$2,000	$0	$25,000
Other Financing Sources																	
Other (Not Budgeted)																	
Sale of Major Assets																	
Transfers In			150,000											19,880,147			
Total Available	$2,099,738	$17,499,253	$1,313,179	$670,625	$260,115	$525,589	$290,814	$7,647,015	$3,489,471	$14,172	$928,005	$1,413,606	$133,378	$91,583,729	$21,752	$1,200	$51,673
Expenditures:																	
General Government		3,752,484			195,822			4,652,816		5,526				155,247			
Justice System			1,038,554	560,226			23,592	393,613				542,579					
Corrections & Rehabilitation																	
Public Safety																	
Health & Human Services																	
Infrastructure & Environmental														12,802,004			
Community & Economic Dev.	1,366,046								256,576								
Other General Purpose Reserves	733,692	13,739,067	274,625	110,399	64,293	525,589	267,222	2,600,586	3,232,895	8,646	358,622	871,027	133,378	71,644,059	21,752	1,200	26,673
Unallocated Reserve																	
Total Expenditures	$2,099,738	$17,491,551	$1,313,179	$670,625	$260,115	$525,589	$290,814	$7,647,015	$3,489,471	$14,172	$358,622	$1,413,606	$133,378	$84,601,310	$21,752	$1,200	$26,673
Other Financing Uses																	
Transfers Out		7,702									569,383			6,982,419			25,000
Total Expenditures and Other Uses	$2,099,738	$17,499,253	$1,313,179	$670,625	$260,115	$525,589	$290,814	$7,647,015	$3,489,471	$14,172	$928,005	$1,413,606	$133,378	$91,583,729	$21,752	$1,200	$51,673
Ending Balance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Table 5 (continued)
All Funds Revenue and Expenditure Summary
Fiscal Year 2027 Preliminary Budget

	Professional Prosecutors Fund	Mary Quinlan Park Fund	Probate Judiciary Fee Fund	Justice Court Technology Fund	Dist. Clerk Records Mgmt Fund	Elections Contract Fund	Family Protection Fund	Drug Court Program Fund	Probate Guardian-ship Fund	Vital Statistic Preservation Fund	Fire Code Fund	Child Abuse Prevention Fund	Justice Court Building Security Fund	Health Food Permits Fund	District Court Records Technology Fund	County & District Court Technology Fund	Court Records Preservation Fund	Unclaimed Juvenile Restitution Fund
Beginning Balance	$203,738	$380,745	$205,678	$108,322	$1,590,034	$2,181,926	$0	$343,888	$106,216	$25,380	$9,566,244	$74,675	$817,851	$1,245,439	$82,874	$325,210	$8,778	$101,018
Revenues:																		
Taxes																		
Intergovernmental																		
Charges for Services			215,000	90,507	517,552	3,269,393		14,974	108,000	104	1,311,886	10,814	27,048	110,544	15	6,556	27	
Fines and forfeitures																		303
Investment Income		12,285	3,407	4,819	43,865	70,711		10,654	4,935		326,000	273	25,565	46,908	501	10,828		5,008
Miscellaneous		5,000																
Total Revenues	$0	$17,285	$218,407	$95,326	$561,417	$3,340,104	$0	$25,628	$112,935	$104	$1,637,886	$11,087	$52,613	$157,452	$516	$17,384	$27	$5,311
Other Financing Sources																		
Other (Not Budgeted)																		
Sale of Major Assets																		
Transfers In	96,250																	
Total Available	$299,988	$398,030	$424,085	$203,648	$2,151,451	$5,522,030	$0	$369,516	$219,151	$25,484	$11,204,130	$85,762	$870,464	$1,402,891	$83,390	$342,594	$8,805	$106,329
Expenditures:																		
General Government						3,594,608												
Justice System	108,500		203,721	123,983	860,744				115,226	5,000					80,747			
Corrections & Rehabilitation								123,962										
Public Safety											1,519,901							
Health & Human Services												12,500		623,263				
Infrastructure & Environmental																		
Community & Economic Dev.																		
Other General Purpose Reserves	191,488	398,030	220,364	79,665	1,290,707	1,927,422		245,554	103,925	20,484	9,684,229	73,262	870,464	779,628	2,643	342,594	8,805	106,329
Unallocated Reserve																		
Total Expenditures	$299,988	$398,030	$424,085	$203,648	$2,151,451	$5,522,030	$0	$369,516	$219,151	$25,484	$11,204,130	$85,762	$870,464	$1,402,891	$83,390	$342,594	$8,805	$106,329
Other Financing Uses																		
Transfers Out																		
Total Expenditures and Other Uses	$299,988	$398,030	$424,085	$203,648	$2,151,451	$5,522,030	$0	$369,516	$219,151	$25,484	$11,204,130	$85,762	$870,464	$1,402,891	$83,390	$342,594	$8,805	$106,329
Ending Balance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Table 5 (continued)
All Funds Revenue and Expenditure Summary
Fiscal Year 2027 Preliminary Budget

	Afterschool Youth Enrchmt Svcs Fund	Civil Courts Facilities Fund	Juvenile Case Manager Program Fund	Truancy Civil Court Fund	CA DWI Pre-Diversion Program Fund	Child Welfare Juror Donation Fund	County Jury Fund	County Specialty Court Fund	Language Access Fund	Judicial Educ & Support Fund	TC Records Mgmt & Pres Fund	Justice Court Support Fund	Veterans Serv Juror Contribution Fund	Raising Travis County Fund	Funds Not Included in Adopted Budget	Total Other Funds
Beginning Balance	$144,071	$2,582,765	$223,656	$9,171	$103,515	$76,975	$1,231,381	$261,013	$810,141	$94,043	$0	$2,879,597	$36,931	$104,418,176	$0	$226,931,779
Revenues:																
Taxes														77,675,361		$77,675,361
Intergovernmental																$255,030
Charges for Services		463,998	110,912	250			235,195	33,768	177,685	17,400		897,697				$14,137,052
Fines and forfeitures																$25,303
Investment Income		78,138	10,173		980	511	35,221	8,622	23,223	2,410		77,387		4,370,234		$8,623,451
Miscellaneous						44,762							11,000			$1,033,051
Total Revenues	$0	$542,136	$121,085	$250	$980	$45,273	$270,416	$42,390	$200,908	$19,810	$0	$975,084	$11,000	$82,045,595	$0	$101,749,248
Other Financing Sources																
Other (Not Budgeted)															863,362 (1)	$863,362
Sale of Major Assets																
Transfers In			200,000													$20,326,397
Total Available	$144,071	$3,124,901	$544,741	$9,421	$104,495	$122,248	$1,501,797	$303,403	$1,011,049	$113,853	$0	$3,854,681	$47,931	$186,463,771	$863,362	$349,870,786
Expenditures:																
General Government														1,389,011		$13,745,514
Justice System			414,272		104,495	38,000			194,604			208,208		327,280		$5,343,344
Corrections & Rehabilitation																$123,962
Public Safety																$1,519,901
Health & Human Services	81,045												8,000	36,271,587		$36,996,395
Infrastructure & Environmental																$12,802,004
Community & Economic Dev.																$1,622,622
Other General Purpose Reserves	63,026	2,580,508	130,469	9,421		84,248	1,501,797	303,403	816,445	113,853		3,646,473	39,931	133,762,066		$254,010,958
Unallocated Reserve														14,713,827		$14,713,827
Total Expenditures	$144,071	$2,580,508	$544,741	$9,421	$104,495	$122,248	$1,501,797	$303,403	$1,011,049	$113,853	$0	$3,854,681	$47,931	$186,463,771	$0	$340,878,527
Other Financing Uses																
Transfers Out		544,393													863,362 (3)	8,992,259
Total Expenditures and Other Uses	$144,071	$3,124,901	$544,741	$9,421	$104,495	$122,248	$1,501,797	$303,403	$1,011,049	$113,853	$0	$3,854,681	$47,931	$186,463,771	$863,362	$349,870,786
Ending Balance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

ALL FUNDS SUMMARY

The FY 2027 Preliminary Budget total for All Funds is $2,316,213,712 and is an increase of $157,765,029 compared to the FY 2026 Adopted Budget for All Funds of $2,158,448,683. This is a 7.31 percent increase from the FY 2026 Adopted Budget (including fund balance). Key changes are summarized in the table below.

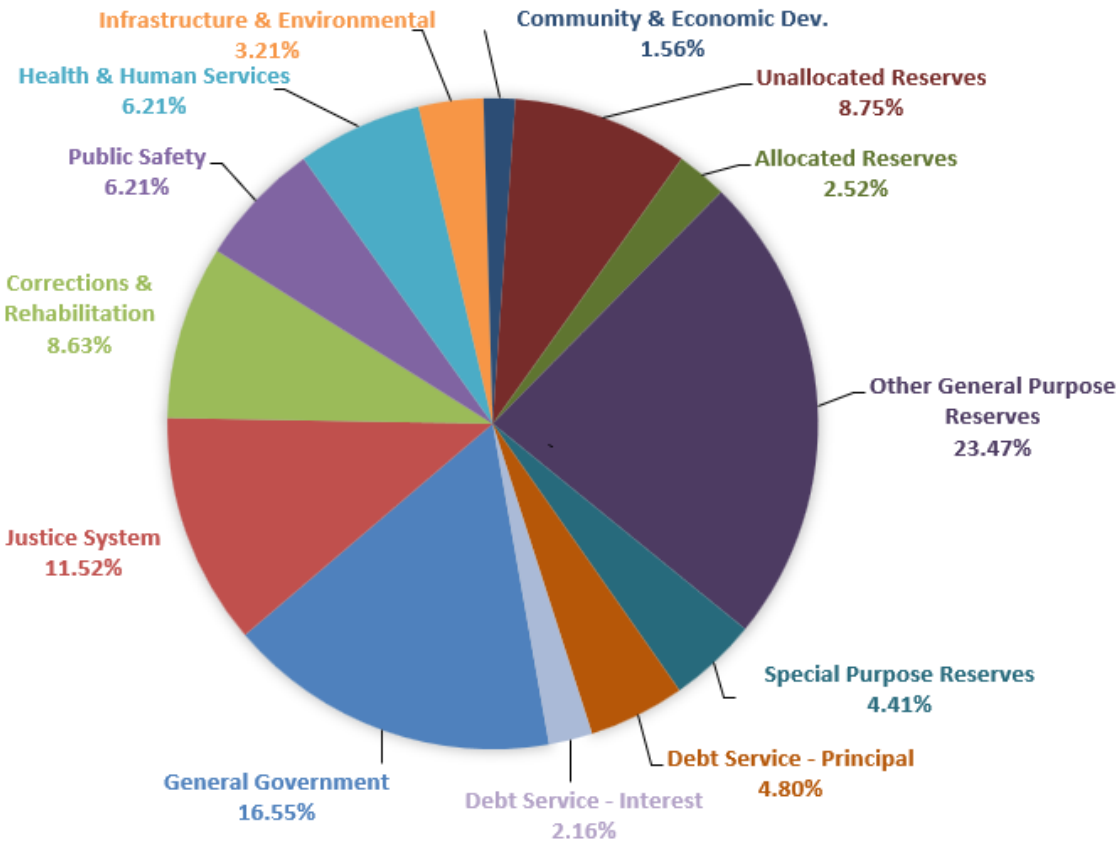
Table 6
Fiscal Year 2027 Preliminary Budget – All Funds

Group	*FY 2026 Adopted Budget*	*FY 2027 Preliminary Budget*	*$ Change*	*% Change*
General Fund	$1,559,097,516	$1,624,446,844	$65,349,328	4.19%
Road and Bridge Fund	31,644,627	32,594,627	950,000	3.00%
Debt Service Fund	169,433,251	181,503,397	12,070,146	7.12%
Internal Service Funds:				
Risk Management Fund	29,929,958	29,698,924	(231,034)	-0.77%
Health Benefit Fund	126,102,564	144,975,151	18,872,587	14.97%
Other Funds [(1)]	277,990,298	349,870,786	71,880,488	25.86%
Less Transfers	(35,749,531)	(46,876,017)	(11,126,486)	31.12%
Total	**$2,158,448,683**	**$2,316,213,712**	**$157,765,029**	**7.31%**

[1]Expenditures in these funds are supported by specific, often restricted, revenue sources, which are estimated by the County Auditor. Also includes $863,362 in non-budgeted funds from County Corporations.

Chart 6

Where Does the Money Go? All Funds



	FY 2026 ADOPTED BUDGET		FY 2027 PRELIMINARY BUDGET		2027 - 2026 DIFFERENCE	
General Government (1)	$403,976,842	18.72%	$383,270,161	16.55%	($20,706,681)	-5.13%
Justice System (1)	259,921,658	12.04%	266,760,390	11.52%	6,838,732	2.63%
Corrections & Rehabilitation (1)	199,312,638	9.23%	199,895,105	8.63%	582,467	0.29%
Public Safety (1)	140,895,076	6.53%	143,878,746	6.21%	2,983,670	2.12%
Health & Human Services (1)	109,860,527	5.09%	143,947,038	6.21%	34,086,511	31.03%
Infrastructure & Environmental (1)	80,120,955	3.71%	74,338,206	3.21%	(5,782,749)	-7.22%
Community & Economic Dev. (1)	39,910,844	1.85%	36,199,412	1.56%	(3,711,432)	-9.30%
Unallocated Reserves	201,367,731	9.33%	202,770,331	8.75%	1,402,600	0.70%
Allocated Reserves (2)	58,475,556	2.71%	58,405,268	2.52%	(70,288)	-0.12%
Other General Purpose Reserves (3,4)	420,491,755	19.48%	543,567,703	23.47%	123,075,948	29.27%
Special Purpose Reserves (3,4)	96,179,621	4.46%	102,041,349	4.41%	5,861,728	6.09%
Debt Service - Principal	99,785,632	4.62%	111,066,793	4.80%	11,281,161	11.31%
Debt Service - Interest	48,149,848	2.23%	50,073,210	2.16%	1,923,362	3.99%
	$2,158,448,683	100.00%	$2,316,213,712	100.00%	$157,765,029	7.31%

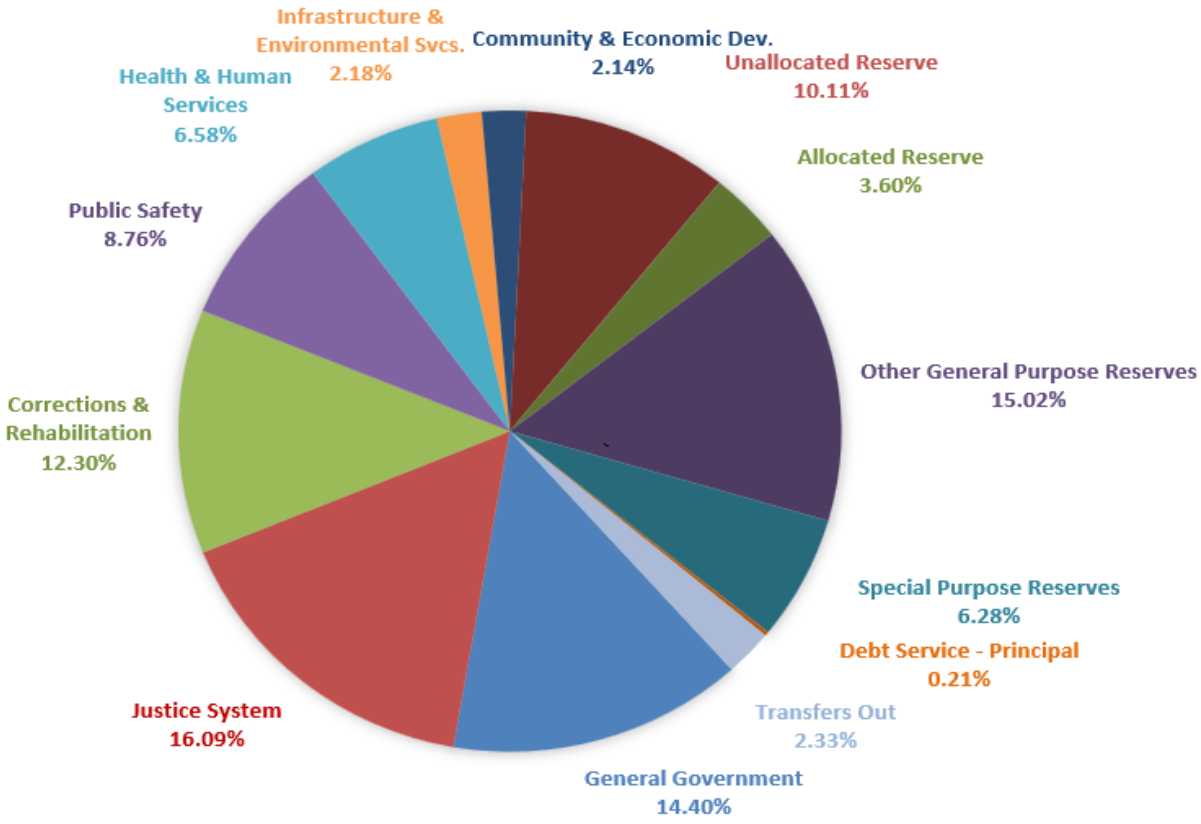
(1) Programmatic areas experienced a variety of changes including new programmatic investments described in Section I - Executive Summary.

(2) Allocated Reserves in funds other than the General Fund are shown in Other General Purpose Reserves.

(3) The FY 2027 Preliminary Budget includes Capital Acquisition Resources (CAR) budgeted in Other General Purpose Reserves.

(4) The amounts for each reserve are shown in Table 5 and discussed in the reserves section in the Executive Summary. Special purpose reserves are generally higher in Preliminary Budget than Adopted Budget. It is expected that a portion of these reserves will be allocated prior to adoption of the FY 2027 Budget.

Chart 7
Where Does the Money Go? General Fund



	FY 2026 ADOPTED BUDGET		FY 2027 PRELIMINARY BUDGET		2027 - 2026 DIFFERENCE	
General Government (1)	$269,549,481	17.29%	$233,971,521	14.40%	($35,577,960)	-13.20%
Justice System (1)	$255,236,262	16.37%	261,417,046	16.09%	$6,180,784	2.42%
Corrections & Rehabilitation (1)	$199,188,676	12.78%	199,771,143	12.30%	$582,467	0.29%
Public Safety (1)	$139,025,411	8.92%	142,358,845	8.76%	$3,333,434	2.40%
Health & Human Services (1)	$104,534,596	6.70%	106,950,643	6.58%	$2,416,047	2.31%
Infrastructure & Environmental Svcs. (1)	$44,075,491	2.83%	35,388,834	2.18%	($8,686,657)	-19.71%
Community & Economic Dev. (1)	$37,903,884	2.43%	34,576,790	2.14%	($3,327,094)	-8.78%
Unallocated Reserve	$157,641,114	10.11%	164,211,317	10.11%	$6,570,203	4.17%
Allocated Reserve	$58,475,556	3.75%	58,405,268	3.60%	($70,288)	-0.12%
Other General Purpose Reserves (2,3)	$166,978,034	10.71%	243,988,537	15.02%	$77,010,503	46.12%
Special Purpose Reserves (2,3)	$96,179,621	6.17%	102,041,349	6.28%	$5,861,728	6.09%
Debt Service - Principal	$3,310,632	0.21%	3,481,793	0.21%	$171,161	5.17%
Transfers Out	26,998,758	1.73%	37,883,758	2.33%	$10,885,000	40.32%
	$1,559,097,516	100.00%	$1,624,446,844	100.00%	65,349,328	4.19%

(1) Programmatic areas experienced a variety of changes including new programmatic investments described in Section I - Executive Summary.
(2) The FY 2027 Preliminary Budget includes Capital Acquisition Resources (CAR) budgeted in Other General Purpose Reserves.
(3) Changes in General Purpose and Special Purpose Reserves are detailed in Reserves discussion at the end of Section I - Executive Summary.
(4) The amounts for each reserve are shown in Table 5 and discussed in the reserves section in the Executive Summary. Special purpose reserves are generally higher in Preliminary Budget than Adopted Budget. It is expected that a portion of these reserves will be allocated prior to adoption of the FY 2027 Budget.

GENERAL FUND SUMMARY

The FY 2027 Preliminary Budget total for the General Fund is $1,624,446,844, an increase of $65,349,328 compared to the FY 2026 Adopted Budget of $1,559,097,516. This represents a 4.2 percent increase from the FY 2026 Adopted Budget.

Budgetary changes are summarized in the General Fund Summary that follows. Most of this document focuses on the recommended expenditures and reserves in the General Fund, Travis County's largest fund.

Table 7
General Fund Summary

	FY 2025 Adopted Budget	FY 2026 Adopted Budget	FY 2027 Budget		
			One-Time	Ongoing	Total
Total Revenue:					
Available Beginning Balance	$438,466,830	$467,824,875	$ 515,485,067	$ -	$515,485,067
Property Taxes	936,237,470	947,333,179	-	955,713,414	955,713,414
Other Revenue	138,977,646	140,825,780	-	153,248,363	153,248,363
Total Revenue	**$ 1,513,681,946**	**$ 1,555,983,834**	**$515,485,067**	**$1,108,961,777**	**$1,624,446,844**
Unallocated Reserve	145,949,396	157,480,780	164,211,317	-	164,211,317
Allocated Reserve	54,442,350	56,991,787	38,709,403	19,695,865	58,405,268
Other General Purpose Reserves:					
Capital Acquisition Resources Reserve	146,514,327	151,978,034	135,061,585	-	135,061,585
Emergency & Contingencies Reserve	15,000,000	15,000,000	18,000,000	-	18,000,000
Special Purpose Reserves:					
Disaster Response	-	42,252,976	42,252,976	-	42,252,976
Compensation Reserve	30,279,567	23,360,908	-	22,015,486	22,015,486
Diversion Center Reserve	16,023,066	16,023,066	-	16,023,066	16,023,066
Integrated Justice System (IJS) Reserve	16,088,775	6,618,048	6,618,048	-	6,618,048
Interlocal Agreements Reserve	3,069,181	4,421,456	2,949,355	2,579,937	5,529,292
ADP Reserve	3,000,000	3,000,000	3,000,000	2,000,000	5,000,000
Security	-	1,600,000	2,416,995	1,926,568	4,343,563
Smart Building Maintenance Reserve	402,681	544,624	258,918	-	258,918
Tax Rate Election (TRE) Reserve	75,754,210	-	-	-	-
State Cuts & Unfunded Mandates Reserve	3,000,000	-	-	-	-
Reserves	**$509,523,553**	**$ 479,271,679**	**$413,478,597**	**$64,240,922**	**$477,719,519**
Departmental Base Budgets	**$869,685,165**	**$ 941,567,001**	**$-**	**$987,663,102**	**$987,663,102**
Changes in Pay & Benefits:					
Health Insurance Premiums	3,844,355	2,650,737	11,000,000	8,468,204	19,468,204

	FY 2025 Adopted Budget	FY 2026 Adopted Budget	FY 2027 Budget		
			One-Time	Ongoing	Total
FICA Adjustments	-	67,215	-	11,924	11,924
Changes in Pay & Benefits	**$3,844,355**	**$2,717,952**	**$11,000,000**	**$8,480,128**	**$19,480,128**
PROGRAM FUNDING PRIORITIES					
General Government					
Critical Technology Infrastructure	7,138,035	7,277,388	3,243,120	1,599,341	4,842,461
Facility Maintenance	3,073,951	2,890,859	3,155,166	405,586	3,560,752
Auditor	311,857	139,547	138,686	1,986,331	2,125,017
Technology Staffing	2,991,893	2,109,531	1,457,780	169,495	1,627,275
Elections	1,655,176	3,532,930	1,248,650	-	1,248,650
Other Expenditures	458,316	789,864	200,000	497,821	697,821
TCAD obligations	1,006,654	(309,431)	-	575,254	575,254
County Clerk	265,860	633,397	125,293	395,867	521,160
Purchasing	215,000	620,119	232,548	272,640	505,188
Planning & Budget Office/EDSI	1,353,166	716,207	201,129	103,365	304,494
Human Resources	424,033	45,800	-	254,296	254,296
Tax Office	161,014	500,768	86,323	97,224	183,547
Insurance	770,393	182,369	-	175,042	175,042
Commissioners Court	-	-	-	55,871	55,871
Security	2,002,489	1,943,559	-	-	-
New Facilities		394,153	-	-	-
Other transfers	252,000	72,081	-	-	-
Subtotal General Government	**$22,079,837**	**$21,539,141**	**$10,088,695**	**$6,588,133**	**$16,676,828**
Health and Human Services					
Mental and Behavioral Health Supports	2,670,627	4,140,658	4,100,661	-	4,100,661
Pilots	-	195,663	3,746,167	-	3,746,167
HHS Support Staff	472,734	2,921,809	895,863	1,557,941	2,453,804
Veterans Services	9,283	32,607	-	201,682	201,682
Other Expenditures	260,333	150,946	-	(110,000)	(110,000)
Interlocal Agreements	-	707,043	-	-	-
ocial Services	1,434,801	-	-	-	-
Emergency Medical Services/STARFlight	556,018	-	-	-	-
AgriLife Grant	31,816	-	-	-	-
Critical Technology Infrastructure	11,379	-	-	-	-
Subtotal Health and Human Services	**$5,446,991**	**$8,148,726**	**$8,742,691**	**$1,649,623**	**$10,392,314**
Justice System					

	FY 2025 Adopted Budget	FY 2026 Adopted Budget	FY 2027 Budget		
			One-Time	Ongoing	Total
Indigent Defense/Leg Fees	1,756,983	88,995	357,399	1,811,982	2,169,381
APD Forensic Review	1,231,184	1,359,584	1,486,908	-	1,486,908
District Attorney	383,823	1,450,344	1,151,512	236,124	1,387,636
County Attorney	1,193,154	1,548,758	999,563	369,656	1,369,219
Community Legal Services	509,990	1,166,291	150,000	781,567	931,567
Critical Technology Infrastructure	974,169	1,906,260	716,582	-	716,582
Court Staffing	928,804	1,446,982	3,000	566,744	569,744
Research and Planning	-	-	475,066	-	475,066
Justices of the Peace	604,671	461,249	278,173	83,758	361,931
District Clerk	123,681	536,431	164,643	84,672	249,315
Other Expenditures	1,349,340	-	47,449	195,475	242,924
Innovative Justice & Program Analysis	444,182	531,810	-	-	-
Justice Facilities	381,044	474,385	-	-	-
Subtotal Justice System	**$9,881,025**	**$10,971,089**	**$5,830,295**	**$4,129,978**	**$9,960,273**
Corrections					
Jail Inmate Services	1,500,000	1,500,000	499,072	2,017,169	2,516,241
Other Expenditures	201,714	828,824	2,271,232	33,000	2,304,232
Critical Technology Infrastructure	-	197,841	1,291,186	306,248	1,597,434
Pretrial Diversion	620,237	1,166,976	182,515	100,218	282,733
CSCD	-	-	-	(61,017)	(61,017)
Corrections Staffing	341,698	1,061,964	39,707	(213,294)	(173,587)
Subtotal Corrections	**$2,663,649**	**$4,755,605**	**$4,283,712**	**$2,182,324**	**$6,466,036**
Infrastructure and Environmental Services					
Conservation and Natural Resources	-	-	1,255,000	-	1,255,000
Parks Infrastructure	-	-	725,000	-	725,000
Parks Staffing	-	-	43,975	385,837	429,812
Vehicles and Fuel	338,187	218,813	-	131,929	131,929
Sustainability and Environmental Quality	501,560	222,224	-	13,843	13,843
Development Services	1,339,316	86,699	-	-	-
Interlocal Agreements	366,328	76,873	-	-	-
Other Expenditures	326,013	-	-	-	-
Road and Bridge Fund	(2,000,000)	-	-	-	-
Subtotal Infrastructure and Environmental Services	**$871,404**	**$604,609**	**$2,023,975**	**$531,609**	**$2,555,584**
Community and Economic Development					

	FY 2025 Adopted Budget	FY 2026 Adopted Budget	FY 2027 Budget		
			One-Time	Ongoing	Total
Parks	5,017,118	5,686,407	1,305,000	70,000	1,375,000
Waller Creek TIF	919,039	548,502	-	-	-
Other Expenditures	391,695	-	-	-	-
Subtotal Community and Economic Development	**$6,327,852**	**$6,234,909**	**$1,305,000**	**$70,000**	**$1,375,000**
Public Safety					
Other Expenditures	257,916	(32,302)	212,224	191,038	403,262
Emergency Response	321,568	17,300	246,699	115,240	361,939
Medical Examiner	592,847	389,360	176,725	49,720	226,445
Public Safety Equipment	1,202,335	874,678	118,902	69,960	188,862
Critical Technology Infrastructure	-	-	50,600	-	50,600
Security Operations	-	723,548	-	-	-
Law Enforcement Staffing	1,604,252	564,573	-	-	-
aw Enforcement Facilities	-	168,232	-	-	-
Interlocal Agreements	-	(83,406)	-	-	-
Subtotal Public Safety	**$3,978,918**	**$2,621,983**	**$805,150**	**$425,958**	**$1,231,108**
Capital Acquisition and Improvements	**$79,379,197**	**$80,662,176**	**$57,926,952**	**$33,000,000**	**$90,926,952**
Program Funding Priorities	**$130,628,873**	**$135,538,238**	**$91,006,470**	**$48,577,625**	**$139,584,095**
Total Expenditures	**$1,513,681,946**	**$1,559,097,516**	**$515,485,067**	**$1,108,961,777**	**$1,624,446,844**

The following table displays the Adopted Budget General Fund departmental breakdown for the last two years as compared to the FY 2027 Preliminary Budget. Please note that CAR has been excluded from these numbers and included as CAR Departments below in order to properly compare the Preliminary Budget against the prior year Adopted Budgets.

Table 8
General Fund Departmental Budget History

Dept.	*Department Name*	*Adopted FY 2025*	*Adopted FY 2026*	*Preliminary FY 2027*	*2027 – 2026 Difference*	*% Change*
122	Civil Courts	$12,355,687	$13,479,061	$14,402,757	$923,696	6.85%
193	Civil Courts Legally Mandated Fees	$8,711,895	$7,264,599	$7,264,599	$-	0.00%
154	Civil Service Commission	$264,946	$301,233	$372,636	$71,403	23.70%
141	Community Legal Services	$5,790,757	$8,442,883	$8,895,036	$452,153	5.36%
189	Community Legal Services Legally Mandated Fees	$0	$20,296,391	$21,906,854	$1,610,463	7.93%
139	Community Supervision and Corrections	$464,966	$466,113	$405,473	($60,640)	-13.01%

Dept.	Department Name	Adopted FY 2025	Adopted FY 2026	Preliminary FY 2027	2027 – 2026 Difference	% Change
131	Constable, Precinct One	$3,486,360	$3,652,811	$3,902,158	$249,347	6.83%
132	Constable, Precinct Two	$5,724,390	$5,796,413	$6,126,761	$330,348	5.70%
133	Constable, Precinct Three	$3,838,267	$4,020,868	$4,221,868	$201,000	5.00%
134	Constable, Precinct Four	$4,059,275	$4,450,038	$4,671,038	$221,000	4.97%
135	Constable, Precinct Five	$7,423,883	$7,768,994	$8,087,887	$318,893	4.10%
140	Counseling and Education Services	$5,336,021	$5,484,877	$5,653,698	$168,821	3.08%
119	County Attorney	$30,378,865	$34,059,085	$35,300,749	$1,241,664	3.65%
106	County Auditor	$15,792,305	$16,606,440	$19,091,854	$2,485,414	14.97%
120	County Clerk	$18,813,476	$21,410,814	$19,883,899	($1,526,915)	-7.13%
102	County Commissioner, Precinct One	$744,496	$774,860	$796,545	$21,685	2.80%
103	County Commissioner, Precinct Two	$743,586	$777,476	$801,108	$23,632	3.04%
104	County Commissioner, Precinct Three	$742,112	$773,949	$796,928	$22,979	2.97%
105	County Commissioner, Precinct Four	$743,333	$776,436	$798,481	$22,045	2.84%
101	County Judge	$1,066,250	$1,110,252	$1,152,649	$42,397	3.82%
107	County Treasurer	$1,267,340	$1,309,525	$1,339,874	$30,349	2.32%
124	Criminal Courts	$10,918,958	$13,720,086	$14,710,090	$990,004	7.22%
194	Criminal Courts Legally Mandated Fees	$18,634,044	$2,181,132	$2,090,442	($90,690)	-4.16%
123	District Attorney	$32,850,780	$36,637,164	$37,884,276	$1,247,112	3.40%
121	District Clerk	$12,612,551	$14,773,707	$15,365,361	$591,654	4.00%
159	Emergency Medical Services	$27,637,748	$29,016,431	$30,228,587	$1,212,156	4.18%
147	Emergency Services	$11,016,529	$11,028,276	$11,575,812	$547,536	4.96%
114	Facilities Management	$32,785,407	$25,424,021	$26,612,838	$1,188,817	4.68%
191	Centralized Leases and Utilities	$9,769,009	$9,769,009	$9,769,009	$-	0.00%
110	General Administration	$12,443,046	$13,687,311	$14,368,168	$680,857	4.97%
158	Health and Human Services	$65,391,826	$71,848,738	$75,885,672	$4,036,934	5.62%
117	Historical Commission	$10,245	$10,245	$10,245	$-	0.00%
111	Human Resources Management	$34,224,188	$30,035,042	$43,606,310	$13,571,268	45.18%
155	Innovative Justice & Program Analysis	$3,050,633	$3,473,816	$3,802,385	$328,569	9.46%
126	Justice of the Peace, Precinct One	$1,850,515	$1,937,421	$1,861,788	($75,633)	-3.90%

Dept.	Department Name	Adopted FY 2025	Adopted FY 2026	Preliminary FY 2027	2027 – 2026 Difference	% Change
127	Justice of the Peace, Precinct Two	$3,038,313	$3,213,432	$3,264,855	$51,423	1.60%
128	Justice of the Peace, Precinct Three	$2,208,384	$2,313,968	$2,416,234	$102,266	4.42%
129	Justice of the Peace, Precinct Four	$1,802,153	$1,938,254	$2,114,388	$176,134	9.09%
130	Justice of the Peace, Precinct Five	$1,774,108	$1,862,000	$1,929,092	$67,092	3.60%
145	Juvenile Probation	$52,344,184	$54,695,566	$57,245,748	$2,550,182	4.66%
138	Medical Examiner	$10,950,331	$11,329,314	$12,186,339	$857,025	7.56%
109	Planning and Budget	$6,042,832	$5,870,070	$5,940,578	$70,508	1.20%
142	Pretrial Services	$13,061,662	$15,448,287	$15,793,217	$344,930	2.23%
125	Probate Court	$4,983,577	$4,555,272	$4,851,816	$296,544	6.51%
144	Public Defender's Office	$15,070,302	$17,538,137	$18,230,905	$692,768	3.95%
115	Purchasing	$7,975,588	$8,713,823	$8,668,334	($45,489)	-0.52%
137	Sheriff	$238,171,805	$252,873,025	$269,400,589	$16,527,564	6.54%
108	Tax Assessor-Collector	$19,199,115	$20,734,442	$21,597,331	$862,889	4.16%
112	Technology & Operations[1]	$58,852,205	$82,950,547	$85,804,411	$2,853,864	3.44%
149	Transportation and Natural Resources	$87,449,065	$91,387,644	$91,331,811	($55,833)	-0.06%
116	Veterans Services	$911,883	$1,171,717	$1,380,890	$209,173	17.85%
	Total Dept Budgets Excluding CAR [2]	$924,779,196	$999,161,015	$1,055,800,373	$56,639,358	5.67%
	Total CAR Budgets (excludes reserve)	$79,379,197	$80,662,176	$90,926,952	$10,264,776	12.73%
	Total Dept Budgets	$1,004,158,393	$1,079,823,191	$1,146,727,325	$66,904,134	6.20%

[1] *Centralized Computer Services expenditures are budgeted in the Capital Acquisition Resources Account (CAR).*

[2] *Departmental budgets exclude Capital Acquisition Resources (CAR) funds shown in Total CAR Budgets.*

CAR budgets for departments will be allocated after Preliminary Budget

BUDGET REDUCTIONS

Travis County remains committed to providing the essential programs and services that residents rely on while maintaining long-term financial sustainability. The FY 2027 budget was developed during a period of heightened fiscal uncertainty driven by actions at both the state and federal levels. This year's budget process was shaped primarily by two significant challenges: reduced revenue flexibility and substantial increases in employee health insurance costs.

In anticipation of these fiscal pressures, the Planning and Budget Office required all departments and offices to submit proposals identifying potential five percent reductions as part of the FY 2027 budget process. This approach positions the County to respond not only to immediate budget challenges but also to longer-term financial pressures as the Texas Legislature continues to shift responsibilities and costs to local governments while limiting the revenue tools available to fund those obligations.

The FY 2027 Preliminary Budget incorporates reductions totaling $2,966,978 and 9.75 full-time equivalent positions. A detailed discussion of these reductions is provided in the following sections.

PROGRAM FUNDING PRIORITIES

The following section highlights budget recommendations that, in most cases, require additional incremental resources. These funding increases relate to various programs and are organized in sections by Functional Area. This section focuses on the General Fund budget. The total sum of the increases is $48,457,143.

GENERAL GOVERNMENT - $16,676,828

Critical Technology Infrastructure - $4,842,461

The FY 2027 Preliminary Budget includes several investments to maintain critical technology infrastructure, support major enterprise system implementations, strengthen cybersecurity, and continue modernization efforts across Travis County.

A significant portion of the budget addresses the rising cost of maintaining the County's existing technology environment. The Preliminary Budget includes $2,099,153 in ongoing operating funding to cover annual cost increases associated with vendor maintenance agreements that provide hardware and software support. Information Technology Services (ITS) within Technology and Operations (TOPS) is currently responsible for administering 174 maintenance agreements and software-as-a-service (SaaS) contracts supporting County hardware and software. The FY 2027 Target Budget for these agreements totaled $27,122,840. With the additional ongoing funding, the total budget dedicated to these maintenance agreements increase to $29,221,993.

The Electronic Health Records (EHR) replacement project also continues to require dedicated implementation resources. The FY 2027 Preliminary Budget includes $1,576,020 in one-time operating funding to continue contractor support, including a Medical Business Analyst, Lead Project Manager, Project Coordinator, Behavioral Health/Mental Wellness Business Analyst, Healthcare Interface (HL7 HIE) Architect, Technical Lead, and Quality Assurance Business Analyst.

Continued progress on judicial technology modernization is also reflected in the budget. The FY 2027 Preliminary Budget includes $605,280 in one-time operating funding to retain three existing contractors supporting implementation of TechShare Magistration, which will replace the County's paper-based magistration process with a digital case management system. Following completion of the procurement process, the project is now in the implementation phase, with the system expected to go live in December 2026. The requested funding will support the remaining implementation and systems integration work.

The budget further invests in strengthening the County's cybersecurity and identity management capabilities by providing $350,000 in one-time operating funding to implement a countywide Role-Based Access Control (RBAC) framework. This initiative will fund software licenses and professional services needed to establish a standardized framework that assigns user permissions based on job responsibilities, improving user provisioning, deprovisioning, and access auditing as the organization continues to grow.

Additional funding is included to complete the County's website modernization initiative. The FY 2027 Preliminary Budget provides $628,320 in one-time operating funding to ensure completion of the Travis County website rebuild and migration to the Drupal content management system. This includes $528,320 for contracted implementation resources and $100,000 to fund one year of the DocAccess subscription. These resources will support migration of all County websites to the new platform, although additional funding will be needed in FY 2028 to complete the project.

To support critical infrastructure operations, the FY 2027 Preliminary Budget also includes $243,134 in ongoing operating funding to address increased lease costs associated with relocating the County's secondary data center. This facility plays an essential role in maintaining business continuity by providing redundancy, improving system performance, enhancing security, reducing latency, and addressing performance issues caused by the previous geographic distance between the County's two data centers.

Alongside these strategic investments, the budget includes several operational savings. An operating reduction of $200,000 is recommended in the Technology and Operations Trunk Lines account, which funds the County's unified communications services, excluding cellular phones. Ongoing digitization of landline services and the transition to a more cost-effective AT&T purchasing cooperative contract have reduced recurring telecommunications costs, allowing the budget to be adjusted accordingly.

The budget also includes an ongoing operating reduction of $544,446 associated with the Micro Focus contract. ITS is transitioning the services currently provided under this agreement to capabilities already available within the County's Microsoft tenant. As a result, renewal of the Micro Focus contract is no longer expected to be necessary, generating ongoing operational savings.

In addition to this funding above, the following resources are also included in the FY 2027 Preliminary Budget:

Table 9
Additional Investments in Critical Technology Infrastructure – Under $100k

Department	*Request*	*One-Time*	*Ongoing*	*Total*
General Administration	IP Switch Replacements	$26,000	$-	$26,000
General Administration	Field Video Camera Replacement	25,000	-	25,000
General Administration	Video Captioning Encoders	16,000	1,500	17,500
General Administration	Video Server Service Agreement Extensions	10,000	-	10,000
General Administration	Assistive Listening System	6,500	-	6,500
Total		**$83,500**	**$1,500**	**$85,000**

Facility Maintenance - $3,560,752

The FY 2027 Preliminary Budget includes additional resources for the Facilities Management Department to strengthen facility maintenance operations, enhance workplace safety, and support major capital projects. This includes $2,000,000 in one-time operating funding to address anticipated cost increases within the Maintenance and Repair Division resulting from rising construction costs and a significant backlog of deferred maintenance across County facilities.

The budget also includes $115,534, consisting of $110,734 in ongoing resources and $4,800 in one-time operating to add one position that will administer a comprehensive safety program focused on reducing risks associated with high-pressure and high-risk work performed by the department's skilled trades staff.

To support ongoing facility operations, the FY 2027 Preliminary Budget includes $324,669 in ongoing funding to add three new positions for maintenance and custodial support at the Medical Examiner's facility, which requires specialized cleaning and maintenance due to the nature of its operations.

The budget also includes $147,698 in one-time funding, including $146,698 in personnel and $1,000 in operating, to continue the existing Project Manager Sr. Special Project Worker (1.0 SPW) for an additional two years to support the Diversion Center and Central Booking Intake Facility project through design and construction activities.

Additionally, the FY 2027 Preliminary Budget includes adjustments to transition maintenance and repair operations for the Civil and Family Courts Facility from contracted services to an in-house staffing model. The funding includes $787,826 in ongoing personnel, $531,957 in ongoing operating, offset by a $1,319,783 ongoing reduction to the department's base operating budget as contracted services are eliminated. In addition, $917,668 in one-time operating is included to purchase needed equipment for eight full-time equivalent (8.0 FTE) positions to support the facility. This change is net zero on an ongoing basis as the operating budget reduction offsets the new personnel and operating costs.

In addition to the funding above, the following resources are also included in the FY 2027 Preliminary Budget:

Table 10
Additional Investments in Facility Maintenance – Under $100k

Department	*Request*	*One-Time*	*Ongoing*	*Total*
Facilities Management (FMD)	Replacement Equipment	$85,000	$-	$85,000
Facilities Management (FMD)	Reduction	-	(29,817)	(29,817)
Total		**$85,000**	**(29,817)**	**$55,183**

Auditor - $2,125,017

As the County continues modernizing its financial systems and expanding its financial oversight responsibilities, the FY 2027 Preliminary Budget provides additional resources to support the Auditor's Office in both areas.

The largest investment continues funding for Phase 2 of the County's SAP cloud migration. The Preliminary Budget includes $1,766,852 in ongoing funding that was added through a midyear budget amendment and is carried forward into FY 2027. To support implementation, the budget also provides $135,166 in one-time personnel funding for an Organizational Development Specialist III Special Project Worker (SPW). Through FY 2027, this position will lead employee training, change management, and user adoption efforts by developing training materials, knowledge resources, communications, change impact assessments, and business continuity updates to facilitate a successful transition to the new system.

The Auditor's Office is also experiencing sustained growth in its accounting and financial reporting responsibilities. To address this increased workload, the FY 2027 Preliminary Budget includes $156,319 in ongoing personnel funding and $3,520 in one-time operating funding to add one Financial Auditor Analyst VI position. The position will support accounting, auditing, and financial reporting for Travis County Corporations and Public Improvement Districts, whose complexity and volume have increased due to additional affordable housing partnerships, the creation of new PIDs, and the transition of accounting functions from an external contractor to County staff.

Reflecting current staffing levels, the Preliminary Budget also includes a $63,160 adjustment to the department's salary savings contra to better align the budget with the office's existing vacancy rate.

Technology Staffing - $1,627,275

The FY 2027 Preliminary Budget includes resources to support ongoing enterprise technology initiatives, strengthen cybersecurity and regulatory compliance, modernize critical systems, and improve digital accessibility across Travis County.

A significant investment continues support for the replacement of the Law Enforcement Records Management System (RMS) and Jail Management System (JMS). The FY 2027 Preliminary Budget includes $1,254,136, consisting of $714,712 in one-time personnel funding and $539,424 in one-time operating funding, to continue five existing Special Project Workers (SPWs) and two contractors assigned to the project management team. The project remains under development, with TOPS anticipating both the RMS and JMS systems will go live in spring or summer 2028. To maintain continuity through project completion, PBO recommends continuing the five existing SPWs, including two Business Analyst III positions (position numbers 30066709 and 30066712), two Senior Systems Analyst positions (position numbers 30068269 and 30068270), and one Project Manager position (position number 30066710), along with two contractor positions.

The Preliminary Budget also strengthens the County's information security and regulatory compliance efforts by adding an Information Security Analyst position (1.0 FTE – Information Systems Auditor). Funding of $169,495, including $165,495 in ongoing personnel and $4,000 in ongoing operating costs, will provide centralized oversight, coordination, and accountability for Criminal Justice Information Services (CJIS) compliance activities. This position is needed to address the increased compliance requirements associated with implementation of FBI CJIS Security Policy Version 6.0 in December 2024, as well as expanded audit activity conducted by the Texas Department of Public Safety through March 31, 2026. Dedicated staffing will support ongoing governance, documentation, training oversight, access control, and audit response necessary to maintain compliance with CJIS security requirements.

Continued modernization of the County's justice technology infrastructure is supported through $75,000 in one-time operating funding to retain the existing MuleSoft contractor assisting with the migration of the Enterprise Justice (Odyssey) system to a cloud-based Software-as-a-Service (SaaS) environment. Completing this transition during FY 2027 will help minimize operational disruptions while improving cybersecurity and reducing ongoing internal support requirements.

The FY 2027 Preliminary Budget also includes $128,644 to improve digital accessibility across County services. This funding consists of $123,344 in ongoing personnel and $5,300 in one-time operating funding to support an Accessibility Quality Assurance (QA) Analyst Special Project Worker (SPW) for two years. The position will establish and operationalize digital accessibility testing and remediation practices for both public-facing and internal digital services, helping ensure compliance with the Web Content Accessibility Guidelines (WCAG), the Americans with Disabilities Act (ADA), and Section 508 of the Rehabilitation Act while improving the County's overall website accessibility.

Elections - $1,248,650

The FY 2027 Preliminary Budget includes targeted investments to support the Elections Division in administering upcoming elections, maintaining regulatory compliance, and strengthening election operations. One-time funding of $184,098 is included to cover estimated incremental costs associated with the November 2026 General Election, the General Runoff Election, and startup activities for the November 2027 Constitutional Election.

To ensure continued regulatory compliance and election security, the budget also includes $962,055 in one-time personnel funding to continue 11 Special Project Worker (SPW) positions. These positions perform critical functions within the Elections Division, including Americans with Disabilities Act (ADA) compliance, ballot-by-mail processing, voter communications, election worker recruitment, voting equipment management, audit readiness, legal compliance, and election security.

In addition, the FY 2027 Preliminary Budget provides $102,497 in one-time personnel funding to continue a Planner Sr. Special Project Worker position. This position supports bilingual public communications, voter education, poll worker recruitment, and community outreach efforts that enhance operations across the County Clerk's Office.

To further strengthen election administration, the budget includes the addition of a full-time Elections Administrator Assistant position to the Elections Division. The position will provide dedicated oversight of ballot programming, ballot-by-

mail operations, voter registration coordination, and other high-risk election functions that operate under compressed statutory deadlines and increasing state system requirements. The position is funded internally with existing resources and therefore represents a net-zero budget impact.

Other -$697,821

To maintain the County's printing and document management capabilities, the Preliminary Budget includes $189,778 in ongoing operating funding to cover annual lease cost increases for Xerox and Canon multifunction devices, as well as hard drive removal services and printing costs that exceed the lease allowances. This funding will ensure uninterrupted printing and copying services for County departments.

The budget also provides $300,000 in ongoing operating funding to address increasing postage costs associated with routine and statutorily required mailings. As postage expenditures have continued to rise over the past several years, these additional resources will ensure that required communications and legal notifications can continue without disruption.

In addition, the FY 2027 Preliminary Budget includes $200,000 in one-time operating funding to strengthen the County's management of technology, privacy, and information security risks. Enterprise Risk Management (ERM) has identified the need for an independent evaluation of the County's Health Insurance Portability and Accountability Act (HIPAA) compliance program, noting that no comprehensive assessment has been conducted in the past five years. PBO concurs with this recommendation, recognizing that a proactive review will help identify and address compliance gaps early, reducing the likelihood of higher costs and operational disruptions associated with reactive remediation.

In addition to the funding above, the following resources are also included in the FY 2027 Preliminary Budget:

Table 11
Additional Investments in General Administration - Other – Under $100k

Department	*Request*	*One-Time*	*Ongoing*	*Total*
Technology and Operations	TOPS Executive Salary	$-	$16,643	$16,643
General Administration	Media Services Reduction	-	(8,600)	(8,600)
Total		**$-**	**$8,043**	**$8,043**

Travis Central Appraisal District (TCAD) Fees - $575,254

Each year Travis County pays the Travis Central Appraisal District (TCAD) for property appraisal services. The cost of this service is based in part on the total budget for TCAD and the percentage of total property tax levies for each taxing entity within Travis County. Because this information is not known until October or November, the Planning and Budget Office (PBO) must estimate the cost of the service based on Travis County's taxes for the upcoming fiscal year as well as the taxes charged by other entities. Based on current estimates, $575,254 is included in the Preliminary Budget for this purpose.

County Clerk - $521,160

The FY 2027 Preliminary Budget includes resources to help the County Clerk's Office sustain critical court operations, address increasing workload demands, and maintain essential technology resources.

A primary investment provides $312,692 in ongoing personnel funding to convert four Special Project Worker (SPW) positions to permanent full-time equivalent (FTE) positions. These positions have become essential to supporting misdemeanor case

processing across the County's seven County Courts at converting them to permanent positions will ensure the office can continue meeting ongoing operational demands.

The Preliminary Budget also includes $83,175 in ongoing operating funding to address increasing costs associated with the office's contract maintenance agreements. According to the County Clerk's Office, these higher expenditures are attributable to inflation, vendor rate adjustments, and rising costs for materials and contracted services.

To support specialized court functions, the budget includes $81,673 in one-time funding, consisting of $78,173 for personnel and $3,500 for operating expenses, to extend an existing Court Clerk I Special Project Worker position for one additional year. The position will continue supporting the Assisted Outpatient Treatment (AOT) program by managing the growing administrative and case coordination workload associated with court-ordered mental health cases.

In addition, the FY 2027 Preliminary Budget provides $43,620 in one-time operating funding to replace high-use document scanners that are critical to the County Clerk's daily operations and records management functions.

Purchasing - $505,188

The FY 2027 Preliminary Budget includes additional resources for the Purchasing Office to support supplier development initiatives and address the County's growing procurement and contract management needs. This includes $300,000 in ongoing funding to continue the Office's partnership with the University of Texas at Austin IC² Institute to provide Readiness Training Program (RTP) services for Historically Underutilized Business (HUB) vendors and small businesses. The program supports implementation of the County's Disparity Study recommendations by expanding business development opportunities, strengthening vendor capacity, and promoting access to County contracting opportunities.

The FY 2027 Preliminary Budget also includes $232,548 in one-time personnel funding to continue two Procurement Specialist II SPW positions that support the increasing volume and complexity of information technology procurement and contract management activities. These positions manage formal solicitations, contract negotiations, cooperative purchasing agreements, and compliance requirements associated with evolving technology procurements and County modernization efforts.

These investments are partially offset by a $27,360 reduction in operating expenses related to a decrease in the consulting services budget. The reduction will not impact the Purchasing Office's operations.

Planning and Budget Office/Economic Development & Strategic Investments - $304,494

The FY 2027 Preliminary Budget includes personnel funding to support both the continuation of critical project work and the Planning and Budget Office's long-term operational capacity.

To maintain momentum on several high-priority County initiatives, the Preliminary Budget includes $201,129 in one-time funding to continue two Community Engagement Specialist Special Project Worker (SPW) positions for one additional year. These positions will support ongoing work related to Palm School, affordable housing, food planning, neighborhood surveys, and economic development. PBO recommends one-time funding and will re-evaluate the need for these positions during the FY 2028 budget process.

The budget also includes $102,765 in ongoing funding to convert an existing Planning and Budget Analyst I Special Project Worker position to a permanent full-time equivalent (FTE). The position was initially established to support Local Fiscal Recovery Fund (LFRF) projects; however, its responsibilities have expanded to become integral to the Planning and Budget Office's ongoing operations. The position provides critical support for major countywide initiatives and an increasingly

complex budget development process. Converting the position to a permanent FTE will ensure the office maintains the capacity needed after LFRF activities conclude.

In addition to the funding above, the following resources are also included in the FY 2027 Preliminary Budget:

Table 12
Additional Investments in Other – Under $100k

Department	*Request*	*One-Time*	*Ongoing*	*Total*
PBO-EDSI	Operating increase for Investments software	$-	$600	$600
Total		**$-**	**$600**	**$600**

Human Resources - $254,296

To improve day-to-day human resources operations within the Human Resources Department, the Preliminary Budget includes $92,904 in funding, consisting of $89,654 in ongoing personnel and $3,250 in one-time operating expenses, to add one Human Resources Specialist I position. This addition will create a more appropriate division of labor for HR-related functions and improve the department's HR staffing ratio to approximately one Human Resources professional for every 150 full-time employees.

The Preliminary Budget also includes $138,062 in ongoing funding to add a Senior Compensation Analyst position. This position will expand the County's capacity to administer its compensation program by supporting market pricing and benchmarking, conducting salary surveys, analyzing compensation data to maintain competitive pay ranges, reviewing job descriptions, determining Fair Labor Standards Act (FLSA) exemptions, managing job classifications to promote internal equity, and assisting with the administration of annual salary adjustments, compliance activities, and compensation audits.

The Human Resources Department also includes the following investments:

Table 13
Additional Investments in Human Resources – Under $100k

Department	*Request*	*One-Time*	*Ongoing*	*Total*
HRMD	Payfactors Software Upgrade (Ongoing)	$-	$13,525	$13,525
HRMD	Linkedin Learning Year 3 Increase	-	4,030	4,030
HRMD	Adobe Software Licenses	-	4,000	4,000
HRMD	Navex (TC Share It)	-	1,775	1,775
Total		**$-**	**$23,330**	**$23,330**

Tax Office - $183,547

The FY 2027 Preliminary Budget includes $89,724 in ongoing resources and $1,300 in one-time operating for one Tax Specialist IV to serve as a dedicated quality assurance and training specialist for the Property Tax Collections Division in the Tax Office. The position will provide oversight, training, and performance monitoring to improve consistency, strengthen compliance with statutory requirements, reduce errors, enhance customer service, and accelerate employee onboarding and development. The request is intended to address limited supervisory capacity and support accurate administration of the County's high-volume property tax operations while mitigating operational and compliance risks.

In addition to the funding above, the following resources are also included in the FY 2027 Preliminary Budget:

Table 14
Additional Investments in Tax Office – Under $100k

Department	*Request*	*One-Time*	*Ongoing*	*Total*
Tax Office	Security Camera Expansion	$40,000	$-	$40,000
Tax Office	PID Revenue	20,023	-	20,023
Tax Office	Installation of drop box at Ridgepoint Tax Office	20,000	-	20,000
Tax Office	Translation and Digital Communications Software	-	7,500	7,500
Tax Office	Currency Counter	5,000	-	5,000
Total		**$85,023**	**$7,500**	**$92,523**

Insurance- $175,042

The FY 2027 Preliminary Budget includes $175,042 in ongoing operating resources such that Risk Management has the appropriate resources to renew the County's Insurance and Surety Bonds.

Commissioners Court - $55,871

The FY 2027 Preliminary Budget includes $26,000 in ongoing operating funding to support continued technical support for the public comment line used during Commissioners Court meetings. Maintaining this service ensures constituents have accessible opportunities to participate in Commissioners Court proceedings and supports ongoing public engagement in county government.

The budget also includes $12,471 in ongoing personnel funding to support a salary increase for the Business Office Manager position, as approved by Commissioners Court on June 16, 2026.

Additionally, the FY 2027 Preliminary Budget includes $17,400 in ongoing funding to support increases in countywide professional membership costs. These resources will maintain access to professional organizations, industry resources, and development opportunities that support employee expertise, organizational effectiveness, and the County's ability to maintain professional standards and best practices.

HEALTH AND HUMAN SERVICES - $10,392,314

Mental and Behavioral Health - $4,100,661

The FY 2027 Preliminary Budget includes continued investments in behavioral health and diversion programs that expand access to treatment, strengthen community-based supports, and reduce involvement with the criminal justice system.

The budget includes $824,948 in one-time operating funding to continue the Jail-Based Intake & Care Navigation program for two years. As a key component of Travis County's diversion system of care, the program has become a central resource for individuals leaving the Travis County Correctional Complex by connecting people leaving the facility to ongoing behavioral health treatment and community services. Continuing this program will help reduce recidivism and support successful reentry by providing individuals with the resources needed to remain stable and thrive in their communities.

The FY 2027 Preliminary Budget also includes $1,554,087 in one-time funding to continue the Assertive Community Treatment (ACT) Team Expansion program for two more years. The ACT Expansion Team is the community's only ACT program

without exclusionary criteria related to insurance coverage or special populations, allowing the team to serve individuals who might otherwise be unable to access intensive behavioral health services. By providing comprehensive treatment and support, the program helps divert individuals from the criminal justice system and addresses unmet behavioral and psychiatric care needs before they escalate.

Additionally, the budget includes $871,626 in one-time funding for the Assisted Outpatient Treatment (AOT) program with Integral Care. The program provides intensive community-based mental health services under civil court order to individuals with a history of not engaging in voluntary treatment, helping reduce repeated hospitalization, incarceration, and crisis service utilization. Together, these behavioral health investments advance Travis County's jail diversion and deflection goals while strengthening the community's continuum of care.

The budget further includes $850,000 for contracts that support opioid addiction treatment and recovery services. These resources, provided through the Texas Opioid Abatement Settlement Fund and budgeted within Health and Human Services, will allow the County to continue successful programs that address substance use disorders and expand access to recovery supports.

Pilots - $3,746,167

The FY 2027 Preliminary Budget includes $3,746,167 in one-time funding to continue the Therapeutic Diversion Program (TDP) for two years. Originally established as a pilot using one-time Local Fiscal Recovery Fund (LFRF) resources in partnership with the City of Austin and Integral Care, the program now faces a significant funding gap as both LFRF and City of Austin funding come to an end.

As a key component of Travis County's diversion system of care, the Therapeutic Diversion Program has become an important Commissioners Court priority. The program connects individuals to ongoing behavioral health services, helping reduce recurring behavioral health crises, re-arrests, and emergency room visits while improving long-term outcomes for participants. PBO recommends one-time funding to continue this successful program for the next two years while longer-term funding opportunities are explored.

HHS Support Staff - $2,453,804

The FY 2027 Preliminary Budget includes staffing resources to sustain critical Health and Human Services operations, support continuity of community services, and strengthen the County's long-term capacity to deliver essential programs.

The budget includes $192,400 in one-time funding to support Openwork administrative and food pantry temporary personnel services. These temporary staff will allow Travis County Community Centers to maintain current service levels by providing continued administrative support and food pantry operations.

Additionally, the FY 2027 Preliminary Budget includes $192,724 in one-time funding to support the closeout of the ARPA/LFRF grant. Of this amount, $22,691 will continue one Special Project Worker position through December 31, 2026, and $170,033 will fund three temporary accountants through Peak Performers. These resources will ensure the County has the staffing necessary to complete final reporting and successfully close out the ARPA/LFRF grant.

The budget also includes $1,396,946 in ongoing funding to convert 16 Family Support Services Special Project Worker positions to full-time equivalent (FTE) positions. These positions include 6 Case Workers, 9 Office Specialists, and 1 Social Service Manager. Originally funded through the LFRF grant, and later with one-time resources, these positions have become integral to the Department's ongoing operations as demand for basic needs assistance has continued beyond the initial funding period. Converting these positions to permanent FTEs will provide long-term stability for these essential community services.

Finally, the FY 2027 Preliminary Budget includes $510,739 in one-time funding to continue four Supportive Housing Initiative Pipeline (SHIP) Special Project Worker positions. These positions monitor the performance of SHIP projects and focus on developing resources to sustain supportive services after construction is complete. The budget also includes $160,995 in ongoing funding to convert the Health and Human Services Division Director for Supportive Housing SPW position to an FTE. As Travis County continues to expand its investment in supportive housing, this permanent position will provide ongoing leadership for program growth and oversight of the County's housing initiatives.

Veterans Services - $201,682

The FY 2027 Preliminary Budget includes staffing investments to strengthen the Veterans Services Office's capacity to assist veterans and their dependents with claims and appeals while maintaining timely, high-quality service.

The budget includes $86,063 in ongoing funding to add one Veteran Service Officer Assistant. This position will help reduce workload among existing staff, improve the office's ability to meet statutory deadlines, and accommodate continued growth in claims and appeals. Expanding staffing capacity will allow the office to ensure veterans and their dependents receive the support they need to access earned benefits.

Additionally, the FY 2027 Preliminary Budget includes $115,619 in ongoing funding to add one Veteran Service Officer Assistant Senior. This senior-level position will manage the growing volume of complex claims and appeals resulting from the PACT Act's expansion of presumptive conditions and other federal initiatives. By handling more complex cases, the position will improve team efficiency, reduce processing times, and help ensure veterans and their dependents receive accurate and timely access to benefits while supporting the office's ability to meet its statutory responsibilities.

Other - $(110,000)

The FY 2027 Preliminary Budget includes a net-zero transfer of $110,000 from HHS to TNR for the American Youthworks Contract. This change will consolidate the entire contract in TNR.

JUSTICE SYSTEM - $9,960,273

Indigent Defense and Legal Fees – $2,169,381

To address compensation and retention needs among experienced attorneys, the Preliminary Budget includes $123,530 in ongoing funding to support career ladder adjustments for 18 Attorney III-VI positions in the Public Defender’s Office (PDO). While the Public Defender Office (PDO) was able to internally fund career ladder increases for 13 Attorney I-II positions, available salary savings were insufficient to support the remaining higher-level attorney positions. This funding will ensure eligible attorneys receive the appropriate salary progression associated with their roles and experience.

The budget also continues support for specialized legal services by providing $357,399 in one-time funding to extend two Padilla attorney positions through FY 2027 in PDO, consistent with the recommendation made during the FY 2026 budget process. Maintaining these positions will help the PDO meet constitutional requirements while assisting Travis County residents affected by increasingly complex immigration enforcement issues.

In addition, the FY 2027 Preliminary Budget includes personnel funding to convert two Special Project Worker (SPW) positions to permanent full-time equivalent (FTE) positions. Funding of $89,828 in ongoing resources will convert the Legal Secretary SPW position within the Juvenile Division of PDO, ensuring attorneys and advocates have the administrative support needed to track case developments, prepare for hearings and meetings, and effectively manage cases from intake through

disposition. An additional $98,624 in ongoing funding will convert the Case Worker SPW position to an FTE, increasing the division's staffing capacity to 4.0 FTE Case Workers. This conversion will provide adequate coverage across all Counsel at First Appearance (CAFA) shifts while supporting more manageable caseloads.

Finally, the FY 2027 Preliminary Budget increases the Community Legal Services budget by $1,500,000 in ongoing funding to support legally mandated attorney fees. The additional resources address increased demand resulting from growth in felony cases, more capital murder indictments, and potential increases in competency evaluation costs for psychiatric provider expert witnesses. This funding will help ensure the County continues meeting its legal obligation to provide representation for indigent defendants within the Travis County justice system.

APD Forensic Review - $1,486,908

The FY 2027 Preliminary Budget includes $1,486,908 in one-time funds for the continuation of the APD Forensic Review Project, the DPS Forensic Review Project, and Wrongful Conviction Project to continue litigation work on the remaining active cases. These projects are currently consolidated under a single contract, Contract 4400003950 (CAPDS Forensic Review Project).

District Attorney - $1,387,636

The FY 2027 Preliminary Budget provides additional resources to help the District Attorney's Office sustain victim services, maintain prosecutorial capacity, and meet state-mandated reporting requirements.

To expand services for crime victims, the Preliminary Budget includes $20,000 in one-time funding over two years to support a survivor-centered restorative dialogues pilot program. The pilot will be monitored and evaluated to determine whether it achieves its intended outcomes. According to the District Attorney's Office, restorative dialogues have been meaningful for participating victims and may also generate long-term cost savings. The program is expected to serve approximately 15 victims annually at an estimated cost of $2,500 per participant.

The budget also continues support for key personnel as grant funding expires. It includes $95,024 in ongoing personnel funding and $1,020 in one-time operating funding to convert an existing Special Project Victim Counselor position to a permanent full-time equivalent (FTE). The position is currently funded through the Office on Violence Against Women (OVW) Improving Criminal Justice Responses Program (ICJR) and the Office of the Governor's General Victim Assistance (GVA) grant, both of which are ending. In addition, the District Attorney's Office previously converted an Attorney V Special Project Worker position to an FTE using internal salary savings. To fully fund that conversion on an ongoing basis, the FY 2027 Preliminary Budget includes $41,100 in ongoing funding to close the remaining funding gap.

The District Attorney’s Office has faced rising court costs, including increases in the cost of interpretation and translation services, court transcripts (which may or may not involve language translation/transcription, but are regardless needed for trial preparation and as evidence), extradition costs, expert witness testimony and travel costs, and non-expert witness expenses. To address these increasing costs, the FY 2027 Preliminary Budget includes $100,000 in additional ongoing resources.

Finally, the FY 2027 Preliminary Budget includes $1,130,492 in one-time funding to continue District Attorney staffing dedicated to meeting the reporting requirements established under Title 1, Chapter 56 of the Texas Administrative Code, as administered by the Texas Office of the Attorney General. These resources will allow the office to maintain compliance with the state's victim services reporting requirements while supporting ongoing operational needs.

County Attorney - $1,369,219

The FY 2027 Preliminary Budget includes $961,674 in one-time funding to continue Special Project Worker positions in the County Attorney's Office that support compliance with Chapter 56 Rule Implementation requirements. Based on recent discussions with the County Attorney's Office regarding the status of the related litigation, PBO recommends continuation of this funding through FY 2027. Regardless of the outcome of the litigation related to this Rule, the County Attorney's Office anticipates that some level of reporting requirements will likely remain for prosecutor offices, making these resources necessary to support ongoing compliance efforts and meet anticipated reporting obligations.

The FY 2027 Preliminary Budget also includes $369,656 in ongoing funding to convert two Attorney V Special Project Worker (SPW) positions to full-time equivalent (FTE) positions. These positions were originally approved in FY 2023 for two years and were subsequently extended through September 30, 2027, during the FY 2025 budget process. Converting these positions to permanent FTEs will allow the Office to continue providing Mental Health Expedited Docket services on an ongoing basis, ensuring continuity of this critical service and maintaining the Office's capacity to support individuals with complex behavioral health needs within the justice system.

Additionally, the Preliminary Budget includes $37,889 in one-time operating funding to support the Underage Drinking Prevention Program, which was previously fully grant-funded but is experiencing a grant funding shortfall in FY 2027. This funding will allow the program to continue operations and maintain prevention efforts while addressing the temporary gap in grant support.

Community Legal Services – $931,567

To address internal equity concerns and support workforce stability, the Preliminary Budget provides $123,474 in ongoing funding for salary adjustments for nine staff members on the Holistic Team within Community Legal Services (CLS) and Public Defender Services (CAPDS). These adjustments are intended to improve retention among CAPDS Case Manager and Social Worker positions, helping maintain continuity of services for clients.

The budget also includes several changes to ensure the Law Library's staffing structure aligns with its ongoing operational needs. A transfer of $135,445 from the Law Library Special Fund to the Community Legal Services General Fund will move the Law Library Director's 0.75 FTE from the Special Fund to the General Fund, allowing the position to be fully supported as a 1.0 FTE within the General Fund. In addition, $307,192 in ongoing funding is included to convert 2.75 Law Library Case Review Staff Special Project Worker positions to permanent full-time equivalent (FTE) positions. These positions were initially established with Local Fiscal Recovery Fund (LFRF) resources and have continued to provide significant value to the Law Library, supporting the need for ongoing staffing.

Recognizing that current revenues are insufficient to sustain operations, the FY 2027 Preliminary Budget also includes a $150,000 General Fund transfer to the Law Library Special Revenue Fund. This funding will help support the fund's current expenditure levels and maintain service delivery.

In addition to this funding above, the following resources are also included in the FY 2027 Preliminary Budget:

Table 15
Additional Investments in Community Legal Services – Under $100k

Department	*Request*	*One-Time*	*Ongoing*	*Total*
CAPDS	CAPDS Compensation - Benefit Cost Alignment for Medical Insurance	$-	$92,714	$92,714
CAPDS	CAPDS Compensation - FY 2026 COLA Parity	-	59,099	59,099
Community Legal Services	Legal Research Materials	-	22,752	22,752
Community Legal Services	Law Library Director Compensation Parity	-	16,243	16,243
Community Legal Services	CLS Paid Internship Program	-	15,000	15,000
Community Legal Services	Reclass - CLS Admin - Accountant Sr	-	9,648	9,648
Total		**$-**	**$215,456**	**$215,456**

Critical Technology Infrastructure - $716,582

The FY 2027 Preliminary Budget includes one-time funding to support the continued modernization of the Courts' technology infrastructure and ensure the successful completion of the Interactive Data Access and Advanced Messaging Platform (IDA/AMP) initiative.

To maintain project momentum, the Preliminary Budget includes $270,400 in one-time funding for the Courts Technology Team to continue migrating IDA/AMP to the Microsoft Azure cloud environment. The departments anticipate requesting funding for the remaining years of the five-year implementation through future annual budget processes.

The budget also provides continued contractor support for the initiative, including $135,200 for the Civil Courts' share of the existing IDA/AMP contractor. This funding will support the project through its anticipated completion date of September 30, 2027, as reported by Civil Courts.

In addition, the FY 2027 Preliminary Budget includes $310,982 in one-time funding to retain two additional contract Developers shared by the Criminal and Civil Courts. The developers will continue supporting the Courts' technology team in maintaining efficient court business processes while providing flexibility to implement critical system enhancements throughout the ongoing modernization effort.

Court Staffing - $569,744

The FY 2027 Preliminary Budget includes $171,440 in ongoing resources for two Customer Support Technicians in the Civil Courts. These positions were previously SPWs; however, as the Courts have adopted new technology in the post-COVID environment, the workload associated with these roles has remained consistent. As a result, the Preliminary Budget converts these positions to full-time status.

The Preliminary Budget also provides a total of $425,679 in ongoing funding for the Criminal Courts, Civil Courts, and Probate Courts to reclassify 40.0 FTE Judicial Aide Specialists to Executive Assistants – Elected Officials and 18.0 FTE Judicial Aides to Judicial Aide Specialists in order to support recruitment and hiring for these critical positions. Historically, PBO has recommended that reclassifications of this nature be funded internally using existing departmental resources. However, the Courts do not have sufficient flexibility within their Salary Regular Employee Budget to absorb these reclassifications because

many positions are governed by compensation policies or external factors, such as the alignment of state-funded and County-funded judicial salaries and standardized Court Reporter salaries.

Additionally, the Preliminary Budget includes $107,583 in ongoing resources and $3,000 in one-time resources for a Judicial Aide Specialist floater position in the Criminal Courts. These costs are partially offset by a $137,958 reduction in ongoing funding to eliminate a Court Reporter FTE that has remained vacant for an extended period and is no longer needed.

Research and Planning - $475,066

The FY 2027 Preliminary Budget includes one-time funding to continue three Special Project Worker positions within the Data, Research, and Planning (DRP) team that are critical to advancing strategic initiatives across the County's justice system.

Specifically, the budget includes $100,228 in one-time funds to continue the Senior Planner Special Project Worker position for two additional years, through September 30, 2028. Continuing this position will ensure that the DRP team can sustain its advanced analytics and data capacity, providing key insights through planning, evaluation, and data-informed decision-making to support strategic initiatives, Commissioners Court, and partner departments across the County's justice system.

The budget also includes $206,856 in one-time funds to continue a Senior Planner Special Project Worker position for one additional year, through September 30, 2027. This position is critical to the fulfillment of the Mental Health Diversion and Central Intake project, serving as a dedicated resource to convene collaborators, establish a common vision and group stability, maintain a systems-level perspective, and ensure project deliverables continue to move forward.

Additionally, the FY 2027 Preliminary Budget includes $167,982 in one-time funds to continue the Program Manager Special Project Worker position within the DRP program area for two additional years, through September 30, 2028. This position is essential to the continuation and fulfillment of two key strategic initiatives that Commissioners Court and the broader criminal legal system have committed to: the Mental Health Diversion and Central Intake project and Counsel at First Appearance (CAFA).

Justices of the Peace – $361,931

The FY 2027 Preliminary Budget provides additional resources to support court operations, address growing workload demands, and maintain the delivery of essential judicial services.

To continue records management improvements, the Preliminary Budget includes $78,173 in one-time personnel funding to extend one Special Project Worker position within Justice of the Peace, Precinct 5. This position will continue efforts to review and dispose of approximately 11,000 paper files that are legally eligible for destruction, improve the accuracy of electronic case and financial records, and reduce long-term storage needs. Continuing this position will allow the court to maintain progress on these initiatives while minimizing costs associated with relocating eligible records during the Heman Marion Sweatt (HMS) Courthouse renovation.

The budget also provides $83,758 in ongoing funding for the addition of one full-time equivalent (FTE) position within the Civil Division of Justice of the Peace, Precinct 4. The new position will support case processing, help maintain service levels, and improve timely access to court services as demand continues to increase.

In addition, the FY 2027 Preliminary Budget includes $200,000 in one-time funding for a General Fund transfer to support the Juvenile Case Manager Fund. The transfer is necessary because the special fund does not generate sufficient revenue to sustain its current staffing levels and continue providing services.

District Clerk - $249,315

The FY 2027 Preliminary Budget includes $84,672 in ongoing funding to add one Court Clerk II Senior position in the District Clerk's Office Counsel at First Appearance Magistration (CAFA) Division to support case processing and reporting requirements. This additional position will reduce workload among existing staff, support compliance with statutory deadlines, and help manage the demands of 24-hour magistration operations. Strengthening staffing in the CAFA division will help ensure timely and accurate magistration services while maintaining compliance with mandated requirements and supporting efficient court operations.

The budget also includes $164,643 in ongoing personnel funding to continue two Court Clerk II Special Project Worker positions in the District Clerk's Office for the second of two previously approved years. These positions will continue supporting the conversion of paper files to electronic records, as well as the review, organization, and relocation of exhibits and historical records currently stored at the Heman Marion Sweatt (HMS) Courthouse. Continuing these positions will allow the office to make meaningful progress toward digitizing records, reducing long-term physical storage needs, and improving access to historical court records.

Other - $242,924

The FY 2027 Preliminary Budget includes $47,449 in one-time personnel resources for a 0.5 SPW Attorney II in the Probate Courts, who serves as the Mental Health Public Defender for Integral Care's Assisted Outpatient Treatment (AOT) pilot program, which is funded in HHS. The Attorney II, the Presiding Judge of Probate Court No. 2, and the Associate Judge provide oversight of the AOT program and participate in program activities. Because the AOT program is continuing to be evaluated as a pilot, the Preliminary Budget provides funding to continue this position for an additional year.

Travis County currently pays $750 per competency examination, a rate that has made it increasingly difficult to recruit and retain qualified psychiatrists to perform these evaluations and remain competitive with surrounding counties. To address this issue, the FY 2027 Preliminary Budget includes $200,000 in ongoing funding for Court Ordered Psychological Evaluations to increase the reimbursement rate from $750 to $1,000 per competency examination.

In addition to these resources, there are reductions totaling $4,525 related to licensing, permitting, and employment related expenses that are no longer needed.

CORRECTIONS AND REHABILITATION - $6,466,036

Jail Inmate Services - $2,516,241

The FY 2027 Preliminary Budget provides additional resources to support safe and effective operations across the Juvenile Probation Department and the Travis County Correctional Complex. These investments address rising operational costs, aging infrastructure, healthcare needs, and critical equipment requirements to maintain reliable services for system operations.

Rising operational demands within the Travis County Sheriff's Office require additional resources to sustain essential facility and inmate services. The budget provides $1,500,000 in ongoing funding to address increased costs associated with inmate food, pharmaceuticals, utility rate changes, information technology and facility maintenance agreements, and ongoing repairs resulting from the aging of County facilities. These pressures are compounded by a growing inmate population and increased medical and mental health needs, making additional funding necessary to maintain safe and effective operations.

Within the Juvenile Probation Department, $105,047 in one-time funding and $30,515 in ongoing funding are provided for facility and equipment improvements. The resources will support preventive maintenance agreements for critical kitchen and food service equipment, including ice machines, dishwashers, hood vents, refrigerators, freezers, and cooking appliances.

Funding will also support renovations to the original dishwashing room, including new sinks, plumbing repairs, and improvements to walls and flooring. These improvements will help ensure safe and reliable food service operations for youth in care 24 hours a day, 365 days a year, while extending equipment life and reducing emergency repair costs.

Additional facility improvements at the Juvenile Probation Department's secure residential facility are supported through $446,054 in ongoing funding and $350,000 in one-time funding. These resources will provide on-call maintenance services, address deteriorated HVAC piping, support critical repairs, and allow the Department to more proactively maintain essential building systems. Together, these investments will improve facility reliability, address aging infrastructure, and support safe and compliant operations.

Healthcare services for youth in custody will also be strengthened through an additional $19,250 in one-time funding to establish on-site dental services and $30,000 in ongoing funding to integrate automated medication dispensing cabinets with the Juvenile Probation Department's electronic medical records system. These enhancements will improve access to care, strengthen medication management, reduce security risks associated with off-site medical appointments, increase operational efficiency, and support compliance with applicable healthcare standards.

To further support clinical operations at the Travis County Correctional Complex, $24,775 in one-time resources and $10,600 in ongoing resources will provide supplies and equipment for three internally funded positions: a Clinical Mental Health Professional Sr., a Clinical Mental Health Professional Lead, and a Physician II. These resources will ensure staff have the necessary tools to deliver essential medical and behavioral health services within the facility.

Other – Corrections - $2,304,232

The FY 2027 Preliminary Budget provides resources to address critical facility safety, maintenance, and operational needs within the Travis County Sheriff's Office. These investments focus on improving the reliability of correctional infrastructure, reducing safety risks, and ensuring facilities remain functional and secure.

To address identified safety concerns at the Travis County Correctional Complex (TCCC), the budget includes $1,450,000 in one-time funding to re-anchor 950 bunks in Building 12-400 using stainless steel or galvanized hardware. Completing this work will reduce the risk of bunk detachment and improve safety conditions within the facility.

Additional funding is provided to improve facility lighting and remove outdated infrastructure. The Preliminary Budget includes $300,000 in one-time operating funding to replace interior light fixtures in Buildings 1 (130), 2 (140), and 3 (160) at TCCC. The budget also provides $125,000 in one-time funding to remove abandoned generators, transfer switches, and fuel tanks from decommissioned buildings.

Facility security and operational reliability will also be supported through $300,000 in one-time operating funding to inspect 156 sliding doors across the Sheriff's Office facilities, including TCCC, Travis County Jail (TCJ), and the Central Booking Facility (CBF). This funding will allow for comprehensive inspections, preventive maintenance of door mechanisms, and necessary repairs to ensure these critical systems remain operational.

In addition to the above resources, the FY 2027 Preliminary Budget includes funds for the following:

Table 16
Additional Investments in Corrections – Other – Under $100k

Department	*Request*	*One-Time*	*Ongoing*	*Total*
Sheriff's Office	Emergency Response Battery Lighting	$60,000	$-	$60,000
Sheriff's Office	Kitchen Equipment	36,232	-	36,232
Sheriff's Office	Key Watcher Box Project	-	33,000	33,000
Total		**$96,232**	**$33,000**	**$129,232**

Critical Technology Infrastructure - $1,597,434

The FY 2027 Preliminary Budget provides additional resources to strengthen technology infrastructure, enhance security systems, and support compliance and project management efforts within the Juvenile Probation Department and the Travis County Sheriff's Office.

To support ongoing improvements to safety and security systems, $25,442 in ongoing funding is provided for software expenses associated with modernizing surveillance and access control systems at the Juvenile Probation Department. These resources will help maintain reliable security operations and support a safe environment.

The budget also includes $1,120,000 in one-time funding to address critical technology infrastructure needs at the Juvenile Probation Department. Funding will support relocation of the Main Distribution Facility (MDF) and core network infrastructure to a secure location with protection from flooding, as well as installation of dedicated cooling systems in six Intermediate Distribution Facilities (IDFs). These improvements will enhance network reliability, protect essential equipment from environmental risks, support continuity of operations, and provide the infrastructure needed to meet current and future operational demands.

To strengthen Criminal Justice Information Services (CJIS) compliance efforts, the Preliminary Budget provides $286,216, consisting of $280,806 in ongoing personnel funding and $5,410 in one-time operating funding, for two new Business Analyst III positions. One position will serve as the Texas Crime Information Center (TCIC) and National Crime Information Center (NCIC) Terminal Agency Coordinator (TAC), while the second will serve as Organizational Personnel with Security Responsibilities (OPSR). These positions will provide centralized oversight, coordination, and accountability for Criminal Justice Information Services (CJIS) compliance activities.

The budget also continues support for the Sheriff's Office's Electronic Health Records (EHR) replacement project with $165,776 in funding to extend a Project Manager Special Project Worker position. This role will continue supporting project coordination and implementation efforts as the County advances this critical system modernization initiative.

Pretrial Diversion - $282,733

The FY 2027 Preliminary Budget includes investments and adjustments to support Pretrial Services operations, address growing supervision demands, and align staffing resources with current operational needs.

The budget includes $179,516 in ongoing funding and $89,757 in one-time costs to convert 2.0 SPW Mental Health (MH) Pretrial Officer (PTO) III positions to full-time equivalent (FTE) positions. These positions are critical to managing increasing MH Supervision caseloads. The number of defendants placed under MH Supervision remains high, and these additional resources will help reduce caseloads closer to the optimal level of 50 clients per officer, ensuring continued delivery of the intensive supervision and support required for this population.

The FY 2027 Preliminary Budget also includes $92,758 in one-time funding to continue 1.0 SPW Pretrial Officer Senior through September 30, 2027, as recommended during the FY 2026 budget process. Continuing this position will help maintain the Senior-to-Staff ratio at 1:9, allowing Case Management Senior Officers to provide appropriate daily oversight for staff assigned to the Case Management Unit.

Additionally, the budget includes a separate $92,758 in ongoing funding to convert 1.0 SPW Pretrial Investigations Officer position to a permanent FTE position. This position supports CAFA shifts and converting it to a permanent position will help the Pretrial Investigations (PI) Unit meet operational demands and provide consistent supervisory coverage across all shifts.

The FY 2027 Preliminary Budget also includes a reduction of $172,056 to remove 2.0 FTE Chemical Dependency Counselor positions that have remained vacant for more than five years. This adjustment aligns the Department's budgeted staffing levels with current operational needs.

CSCD - $(61,017)

The FY 2027 Preliminary Budget eliminates one Accounting Specialist FTE in CSCD for a total reduction of $61,017. This position has been vacant for over six years.

Corrections Staffing - $(173,587)

The FY 2027 Preliminary Budget includes $561,932 in funding, consisting of $522,225 in ongoing funding and $39,707 in one-time operating funding, to add 4.0 Corrections Sergeant FTEs to the Sheriff's Office FY 2027 budget. Two of these positions will support supervision ratios in housing buildings with high numbers of inmates with a mental health designation, while the remaining two positions will improve span of control and strengthen supervision of inmate processing operations at the Travis County Jail.

The FY 2027 Preliminary Budget also includes $948,065 in ongoing funding for 10.0 FTEs associated with Counsel at First Appearance (CAFA) staffing that were added midyear. These positions will support ongoing CAFA operations and maintain the staffing levels necessary to meet operational demands.

Additionally, the FY 2027 Preliminary Budget includes a reduction of $462,291 in ongoing personnel funding through the elimination of five vacant positions within the Juvenile Probation Department. The eliminated positions include one Juvenile Detention Officer Assistant, two Juvenile Residential Treatment Officer Assistants, one Juvenile Probation Officer III, and one Juvenile Shift Supervisor. Based on projected FY 2026 average daily populations of 50 youth in detention and 30 youth in residential treatment, the Department has determined it can continue to safely operate without these positions. Many of these positions have remained vacant for longer than 120 days, and eliminating them aligns staffing levels with current operational needs.

Finally, to offset expenses recommended, the FY 2027 Preliminary Budget reflects a $1,221,293 reduction to the Sheriff's Office personnel budget. Based on the Office's review, this adjustment can be absorbed without impacting current operations.

INFRASTRUCTURE AND ENVIRONMENTAL SERVICES - $2,555,584

Conservation and Natural Resources – $1,255,000

The FY 2027 Preliminary Budget includes $1,255,000 in one-time operating resources for contracted land management services to reduce wildfire risk, improve public safety, address hazardous trees and forest health, and restore natural habitats across the County's expanding park system while establishing a baseline level of proactive stewardship.

Parks Infrastructure - $725,000

The FY 2027 Preliminary Budget includes resources of $725,000 one-time operating to support critical infrastructure and asset management across Travis County parks by maintaining safe public and emergency access, improving facilities, roads, trails, fencing, and boundary security, and removing unsafe structures on newly acquired park properties. These investments help address growing maintenance and stewardship responsibilities across more than 36,000 acres of parkland while prioritizing the County's most urgent infrastructure, safety, and natural resource management needs under reduced funding levels.

Parks Staffing - $429,812

The FY 2027 Preliminary Budget includes $275,837 in ongoing funding and $43,975 in one-time funding to support two additional FTEs at the Bee Creek Sports facility to assist with maintaining new amenities scheduled to open in FY 2027. The new amenities include two fields, a rentable pavilion with restrooms, and additional hiking trails. These park maintenance positions align with the general staffing standards for Travis County parks. The current Bee Creek crew consists of two Senior Maintenance Workers and five Park Maintenance Workers. According to the Travis County Parks labor matrix, the appropriate staffing level for a fully developed facility is nine maintenance personnel.

The budget also includes an increase of $110,000 in ongoing operating funding within Transportation and Natural Resources to consolidate the full American YouthWorks contract amount within one department. This change represents a net-zero impact, as the funding is transferred from Health and Human Services and does not increase the County’s overall budget.

Vehicles and Fuel - $131,929

The FY 2027 Preliminary Budget also includes $131,929 in ongoing funding in Transportation and Natural Resources for centralized fuel and maintenance for new vehicles added to the County Fleet.

Sustainability and Environmental Quality - $13,843

The FY 2027 Preliminary Budget includes an increase of $88,843 for the Disposal Services contract to maintain Travis County’s recycling and universal waste and hazardous materials (UW/HM) disposal services in response to rising vendor costs and upcoming contract solicitations. This contract provides for the safe disposal of regulated materials, including batteries, toner, oils, antifreeze, and illegally dumped hazardous waste. These services are required under federal and state law and support the County’s climate and sustainability goals.

This increase is partially offset by a recommended reduction of $75,000 in operating funding for the Non-hazardous Waste Removal program. PBO recommends this reduction as the department has identified sufficient capacity to absorb the decrease without materially affecting service levels. Redirecting these resources will allow the County to address rising hazardous material disposal service costs while maintaining current service delivery and supporting other County priorities.

COMMUNITY AND ECONOMIC DEVELOPMENT - $1,375,000

Parks - $1,375,000

The FY 2027 Preliminary Budget includes strategic investments to preserve Travis County’s park assets, expand recreational opportunities, support community partnerships, and provide Park Rangers with the resources needed to maintain safe and accessible public spaces.

The budget includes $1,010,000 in one-time funding to rehabilitate four turf fields in Travis County parks. This work is part of an ongoing maintenance cycle, with the Department's goal of rehabilitating four fields annually to preserve County assets and maintain high-quality recreational facilities.

The budget also provides $50,000 in one-time operating funding to continue the Travis County Parks Foundation Volunteer Stewardship partnership, which is entering its third year. This partnership supports volunteer engagement and stewardship efforts that enhance park operations and strengthen community involvement.

Additionally, $165,000 in one-time operating funding is included to purchase medical, emergency response, and investigative equipment for Park Rangers, supporting their ability to respond effectively to incidents and carry out public safety responsibilities across the parks system.

The budget further includes $50,000 in one-time operating funding to repair a historic building on East Metropolitan Park property that is at risk of deterioration without significant mitigation work. In support of continued recreational programming at the park, the budget also includes $70,000 in ongoing funding to continue a partnership to operate the pool and $30,000 in one-time operating funding for necessary pool repairs and maintenance.

PUBLIC SAFETY - $1,231,108

Other - $403,262

The FY 2027 Preliminary Budget provides additional resources to support staffing capacity, improve public-facing services, and maintain critical investigative and administrative functions within the various Public Safety Departments and Offices.

To address increasing workload demands within the Constable Offices, the budget provides $78,173 in ongoing personnel funding to add one Civil Clerk I full-time equivalent position in the Civil Division for Constable, Precinct One. This position will support the processing of civil paperwork, reduce workload pressures on existing staff, and improve the division's ability to process filings efficiently as demand continues to grow.

Additional staffing support is also provided for Constable, Precinct Two through $79,173 in one-time funding, consisting of $78,173 in personnel and $1,000 in operating resources, to add one Civil Clerk Special Project Worker position. This position will assist with civil document processing and reduce the need for deputies to perform administrative filing duties, allowing them to focus on core law enforcement responsibilities.

The Preliminary Budget also includes $80,173 for the addition of one Records Analyst Assistant within the County Attorney's Office Paralegal Unit. The funding consists of $78,173 in ongoing personnel and $2,000 in one-time operating resources. This position will increase the office's capacity to manage records-related workload, protect the privacy of individuals who have completed the legal process to expunge or seal records, and ensure timely processing of protected records involving victims of sexual offenses and family violence in accordance with state requirements.

Continued investment in criminal investigations is supported through $115,000 in funding for DNA and forensic genetic genealogy testing within the Cold Case Unit. These resources will allow investigators to continue using advanced testing methods to generate new leads and advance cases that have remained unresolved.

Finally, the FY 2027 Preliminary Budget provides $87,124 in ongoing resources to add one Administrative Associate position for the Civil Service Commission. This position will address sustained workload growth resulting from the expansion of Travis County Sheriff's Office positions subject to Civil Service rules and provide additional capacity for duties that have been deferred due to staffing limitations. Recent renovations to the Ruiz Building have also resolved prior space constraints, allowing the position to be accommodated.

In addition to the above resources, the FY 2027 Preliminary Budget includes funds for the following public safety Offices and Departments:

Table 17
Additional Investments in Public Safety – Other – Under $100k

Department	*Request*	*One-Time*	*Ongoing*	*Total*
Emergency Services	Non-Standard Computer Replacements	$16,051	$-	$16,051
Constable, Precinct Five	Security Contract Safe Alliance	-	(52,432)	(52,432)
Total		**$16,051**	**($52,432)**	**($36,381)**

Emergency Response - $361,939

The FY 2027 Preliminary Budget includes $185,312 in one-time personnel funding to continue two Community Engagement Specialist Special Project Worker (SPW) positions within the Office of Emergency Management in the Emergency Services Department. These positions will support continued community outreach efforts and strengthen public engagement and emergency preparedness initiatives.

Additionally, the budget includes $115,240 in ongoing personnel funding to add one Financial Analyst Senior position within the Administrative Division of Emergency Medical Services. This additional FTE will support billing coordination and records management related to patient transports, enhancing administrative capacity and supporting efficient EMS operations.

In addition to the above resources for staffing, the FY 2027 Preliminary Budget includes the following resources:

Table 18
Additional Investments in Emergency Response– Under $100k

Department	*Request*	*One-Time*	*Ongoing*	*Total*
Emergency Services	STAR Flight Hangar Fuel System Control Panel Replacement	$26,387	$-	$26,387
Emergency Services	STAR Flight CAMTS Reaccreditation	15,000	-	15,000
Emergency Services	SIMS Weapons and Ammunition for Training	11,000	-	11,000
Emergency Services	Class A Uniforms-FMO	9,000	-	9,000
Total		**$61,387**	**-**	**$61,387**

Medical Examiner - $226,445

The FY 2027 Preliminary Budget includes the following resources for the Medical Examiner's Office:

Table 19
Additional Investments in Medical Examiner – Under $100k

Department	*Request*	*One-Time*	*Ongoing*	*Total*
Medical Examiner	Tissue Processor	$88,555	$-	$88,555
Medical Examiner	Laboratory UPS Infrastructure Upgrade	35,155	-	35,155
Medical Examiner	Service Agreement Change for QTOF	-	25,310	25,310
Medical Examiner	Straddle Stacker Lifts (Forklift)	23,260	-	23,260

Department	Request	One-Time	Ongoing	Total
Medical Examiner	Increase in Laboratory Testing Costs	-	18,000	18,000
Medical Examiner	LC/ MS Operating System Upgrade	17,845	-	17,845
Medical Examiner	Autopsy Scales	8,410	-	8,410
Medical Examiner	Increase in Transport Fees	-	6,410	6,410
Medical Examiner	Ancestry.com Annual Subscription	3,500	-	3,500
Total		**$176,725**	**$ 49,720**	**$226,445**

Public Safety Equipment - $188,862

The FY 2027 Preliminary Budget includes the following for various law enforcement and public safety equipment:

Table 20
Public Safety Equipment – Under $100k

Department	Request	One-Time	Ongoing	Total
Sheriff's Office	Auto Theft Grant Match and Equipment	$41,298	$51,510	$92,808
Constable, Precinct Two	Body Armor Replacement	23,569	-	23,569
Constable, Precinct Three	Equipment for Internally Funded POPs Position	10,800	9,950	20,750
Constable, Precinct Two	Law Enforcement Equipment	20,000	-	20,000
Constable, Precinct Five	Body Armor Replacement	19,635	-	19,635
Sheriff's Office	Law Enforcement Equipment	-	8,500	8,500
Constable, Precinct Three	Body Armor Replacement	3,600	-	3,600
Total		**$118,902**	**$69,960**	**$188,862**

Critical Technology Infrastructure - $50,600

The FY 2027 Preliminary Budget includes the following for technology investments for the Sheriff's Office:

Table 21
Additional Investments in Critical Technology Infrastructure– Under $100k

Department	Request	One-Time	Ongoing	Total
Sheriff's Office	Non-standard Computer Equipment	$50,600	$-	$50,600
Total		**$50,600**	**$-**	**$50,600**

SPACE CONSIDERATIONS

Some budget additions include new FTEs without designated office space in a Travis County facility. Since 2020, the County has prioritized a flexible telework policy. Because many jobs can be performed in a telework or hybrid environment, some positions were requested and included even when specific office space in County facilities has yet to be identified. PBO notes, should these positions require office space, the office or department will need to work with the Facilities Management Department (FMD) and PBO in a future budget process to ensure these positions can be appropriately accommodated. Such

accommodations may include specific hybrid accommodations, and funding for renovated space should not be assumed due to these additional FTE recommendations.

FMD and PBO-Economic Development and Strategic Investment Long Range Facilities Planning Division (EDSI-LRFP) are working jointly to update the process through which requests for new space allocation can be evaluated and prioritized within the larger context of county needs. Commissioners Court approved an update to the County's Space Standards on March 31, 2026, adopting new square footage and in-office ratios for space allocation recommendations.

The updated space standards reflect modern considerations for space allocation. These standards acknowledge remote and hybrid work and provide options for office sharing, hoteling, and collaboration spaces. They also reflect the County's goals for sustainability and items within the adopted Climate Action Plan. By adhering to new dedicated standards the County can delay the physical expansion of the County's footprint and be mindful of the new hybrid work environment and provide for growth within the County's existing capital footprint.

INVESTMENTS IN THE WORKFORCE

Travis County's compensation philosophy prioritizes the recruitment, motivation, and retention of employees capable of providing exemplary service for the County's residents. The system is fair, flexible, and market competitive, and compensation encompasses much more than direct wages and includes a comprehensive benefits package.

HEALTH BENEFITS

Travis County began a self-insured health benefits plan in 2002. Under a self-insured program, the insurance claims made by employees are paid directly from County resources and administered by a third-party claims processor. The benefits of being self-insured are flexibility in providing standards of care for employees and more control over increasing health premiums for the County. Despite this added control, a self-insured plan does not necessarily reduce exposure to overall healthcare increases. The Commissioners Court determines the plan funding and benefit structure annually based on recommendations from staff and the Employee Benefits Committee and after an employee public hearing.

On March 6, 2026, HRMD benefits staff, managers, and the Employee Benefits Committee were presented with the Health Plan Performance Review from United HealthCare (UHC) for medical and OptumRx for prescriptions. This review provided an analysis of the costs of the previous plan year, claims experience, and plan trends. This information served as a basis for the County's benefit consultants to project a 16.8 percent increase for the health plan contributions for FY 2027 with no plan design changes. These costs were further refined and reduced to an 8.0 percent increase with plan changes. The Commissioners Court approved the FY 2027 plan with an 8.0 percent increase along with various plan design changes on July 14, 2026.

Table 22
Increases to the County's Contribution Rate to Employee Health Plan

Fiscal Year	*Original Actuary Estimate*	*Revised Increase after Plan Design Changes and Refinement of Estimate*
2018	11.2%	4.9%
2019	3.4%	0.0%
2020	3.1%	2.1%
2021	1.9%	0.0%
2022	2.21%	2.21%
2023	6.0%	4.0%
2024	2.0%	2.0%

Fiscal Year	*Original Actuary Estimate*	*Revised Increase after Plan Design Changes and Refinement of Estimate*
2025	4.1%	4.1%
2026	3.6%	2.0%
2027	13.5 – 17.0%	8.0%

Funding for the healthcare rate increase was included in the FY 2027 Preliminary Budget for the County's contribution within the departmental General Fund budgets at an increased cost of $8,468,204. This amount includes $2,230,032 in ongoing resources for the County's contribution to the health insurance premium for new retirees entering the plan. The trend of additional retirees entering the County's healthcare plan will continue to increase as the last of the baby boomers turn 65 in 2030. The Employee Health Benefits Committee will continue exploring strategies to ensure the sustainability of retiree contributions from the County.

RETIREMENT

Travis County is one of the more than 735 employers participating in the Texas County and District Retirement System (TCDRS). The County has a defined benefit plan that is savings-based. Retirement benefits are based on how much an individual retiree saved during active employment and the employer's matching rate of 225 percent at retirement. This makes the cost to pay for these benefits and the benefit itself more predictable than other retirement plans.

As members of TCDRS, Travis County employees contribute to the retirement system at actuarially determined rates. County employees contribute 7.0 percent of their salary (the highest allowed by TCDRS) to the County retirement plan set by the Commissioners Court. The system's goal is to achieve 7.5 percent annual earnings to ensure that the required employer contributions remain steady, absent any other changes. When TCDRS has a year where investments fall below 7.5 percent, the loss is divided over five years to reduce the impact, and individual member rates are adjusted to generate the additional revenue necessary to maintain benefits.

TCDRS notified Travis County that the County's required contribution rate for FY 2027 is 15.46 percent of salaries. This is a rate decrease of 2.19 compared to the FY 2026 budgeted rate of 17.65 percent. However, Travis County has historically maintained its current rate if the required rate is less in order to help mitigate the impact of potential future rate increases. The FY 2027 Preliminary Budget includes the current rate.

FEDERAL INSURANCE CONTRIBUTION ACT (FICA)

The FY 2027 Preliminary Budget includes $11,924 for a FICA adjustment for employer contributions for social security based on the 2026 cap amount of $184,500.

COMPENSATION

Travis County recognizes employees are its most valuable resource and that compensation is essential in recruiting and retaining employees along with leadership and mission, working conditions, learning opportunities, and benefits. Therefore, Travis County strives to pay employees competitively within the County's ability. The Commissioners Court intends to provide a total rewards system that is fair, flexible, and market competitive. The Commissioners Court invests significant resources in its workforce to ensure employee pay is competitive with market conditions. A brief history of employee compensation is noted below.

Table 23
History of Employee Compensation

Employee Type	*FY 2023*	*FY 2024*	*FY 2025*	*FY 2026*
Classified (Standard Increases)	5.0% across the board increase[1]	4.0% across the board increase[2]	5.0% across the board increase[3]	3.0% across the board increase[4]
Classified (Other)	3rd year of Benchmark Study $20/hr. County Minimum Wage & Compression Pay Scale Adjustments	$20.80/hr. County Minimum Wage Market Salary Survey for Purchasing Office 5.0% Scale Adjustment	$21.84/hr. County Minimum Wage 5.0% Scale Adjustment	$22.17/hr. County Minimum Wage 1.5% Scale Adjustment Establishment of a STAR Flight Pay Scale for most STAR Flight employees Targeted Market Adjustments for certain positions in the Medical Examiner's Office Associate Judge/Magistrate increases connected to Legislative changes
Peace Officer Pay Scale (POPS)	One Step Increase Market Salary Survey for Entry Level Law Enforcement and Corrections	One Step Increase Market Salary Survey for Entry Level Law Enforcement and Corrections	One Step Increase 3.0% Scale Adjustment	One Step Increase 3.0% Scale Adjustment
Other changes for all Eligible Employees	Shift Differential Increase from $0.65/hour to $1.00/hour	Bilingual Pay Shift Differential Increase from $1.00/hour to $1.25/hour	Shift Differential Increase from $1.25/hour to $1.50/hour	None

1 Ongoing salary increase for regular classified employees who were hired as of March 31, 2022.

2 Ongoing salary increase for regular classified employees who were hired as of September 30, 2023.

3 Ongoing salary increase for regular classified employees who were hired as of September 30, 2024.

4 Ongoing salary increase for regular classified employees who were hired as of September 30, 2025.

The FY 2027 Preliminary Budget includes a Compensation Reserve of $22,015,486 for the Commissioners Court to finalize allocations for FY 2027 for employees on the classified pay scale, Peace Officer Pay Scale (POPS), Emergency Medical Services (EMS) pay scale, and for elected officials.

PERSONNEL CHANGES

The FY 2027 General Fund Preliminary Budget increases the net number of FTEs by 96.02. When considering the total FTE change across all budgeted funds, the change is 108.42 FTEs. The following table outlines the changes in FTEs from FY 2026 to FY 2027 within the General Fund by Functional Area.

Table 24
General Fund Position Changes by Functional Area

Functional Area	*FY 2026 FTEs*	*FY 2027 FTEs*	*Net Change*
General Government	973.97	989.97	16.00
Justice System	1,676.75	1699.75	23.00
Corrections & Rehabilitation	1,449.76	1476.18	26.42
Public Safety	918.55	928.55	10.00
Health & Human Services	286.76	305.76	19.00
Infrastructure & Environmental Services	148.70	146.3	(2.40)
Community & Economic Development	196.55	200.55	4.00
Total	**5,651.04**	**5,747.06**	**96.02**

Table 25
Staffing Comparison in General Fund

Dept	*Department Name*	*FY 2023 FTE*	*FY 2024 FTE*	*FY 2025 FTE*	*FY 2026 FTE*	*FY 2027 FTE*	*FY 2027-FY 2026*
122	Civil Courts	92.00	93.50	96.50	98.50	98.50	0.00
154	Civil Service Commission	2.00	2.00	2.00	2.00	3.00	1.00
141	Community Legal Services	0.00	27.75	30.75	53.75	57.25	3.50
139	Community Supervision and Corrections	6.00	6.00	6.00	6.00	5.00	(1.00)
131	Constable - Precinct One	28.00	28.00	28.00	28.00	29.00	1.00
132	Constable - Precinct Two	43.00	45.00	48.00	49.00	49.00	0.00
133	Constable - Precinct Three	31.00	31.00	31.00	31.00	31.00	0.00
134	Constable - Precinct Four	28.00	32.00	33.00	35.00	35.00	0.00
135	Constable - Precinct Five	63.00	62.00	62.00	62.00	62.00	0.00
140	Counseling and Education Services	47.75	49.75	50.00	49.00	49.00	0.00
119	County Attorney	223.50	225.50	232.50	244.50	247.50	3.00
106	County Auditor	91.00	91.00	93.00	93.00	94.00	1.00
120	County Clerk	120.52	125.42	126.42	127.42	128.42	1.00
102	County Commissioner - Precinct One	4.00	5.00	5.00	5.00	5.00	0.00
103	County Commissioner - Precinct Two	4.00	5.00	5.00	5.00	5.00	0.00
104	County Commissioner - Precinct Three	4.00	5.00	5.00	5.00	5.00	0.00
105	County Commissioner - Precinct Four	4.00	5.00	5.00	5.00	5.00	0.00
101	County Judge	6.00	7.00	7.00	7.00	7.00	0.00
107	County Treasurer	8.00	8.00	8.00	8.00	8.00	0.00
124	Criminal Courts	82.50	82.50	84.50	98.50	98.50	0.00
123	District Attorney	234.50	234.50	234.50	246.50	257.00	10.50
121	District Clerk	120.00	121.00	123.00	136.00	139.00	3.00
159	Emergency Medical Services	41.00	43.00	44.00	44.00	45.00	1.00
147	Emergency Services	29.00	29.00	29.25	24.55	24.55	0.00
114	Facilities Management	247.00	264.00	269.00	174.00	186.00	12.00
110	General Administration	16.00	18.00	18.00	18.00	18.00	0.00
158	Health and Human Services	223.01	228.01	233.01	237.76	253.76	16.00

Dept	Department Name	FY 2023 FTE	FY 2024 FTE	FY 2025 FTE	FY 2026 FTE	FY 2027 FTE	FY 2027-FY 2026
111	Human Resources Management	16.00	16.00	17.00	19.30	20.30	1.00
155	Innovative Justice & Program Analysis	56.75	18.00	18.00	19.00	20.00	1.00
126	Justice of the Peace - Precinct One	15.00	15.00	17.00	17.00	17.00	0.00
127	Justice of the Peace - Precinct Two	30.00	30.00	30.00	30.00	30.00	0.00
128	Justice of the Peace - Precinct Three	23.50	23.50	23.50	23.50	23.50	0.00
129	Justice of the Peace - Precinct Four	18.00	18.00	19.00	19.00	20.00	1.00
130	Justice of the Peace - Precinct Five	17.00	17.00	17.00	17.00	17.00	0.00
145	Juvenile Probation	457.50	448.50	443.50	443.50	438.50	(5.00)
143	Juvenile Public Defender	20.00	0.00	0.00	0.00	0.00	0.00
138	Medical Examiner	56.00	59.00	60.00	61.00	61.00	0.00
109	Planning and Budget	28.00	29.00	33.00	34.00	35.00	1.00
142	Pretrial Services	103.46	112.46	113.46	123.46	123.88	0.42
125	Probate Courts	14.00	19.00	20.00	22.00	22.00	0.00
144	Public Defender's Office	0.00	108.00	112.00	121.00	123.00	2.00
115	Purchasing	52.00	53.00	58.00	58.00	58.00	0.00
137	Sheriff	1,809.00	1,827.30	1,851.30	1,899.30	1,935.30	36.00
108	Tax Assessor - Collector	190.25	195.75	195.75	203.75	204.75	1.00
112	Technology & Operations	158.00	165.00	179.00	290.50	292.50	2.00
149	Transportation and Natural Resources	301.00	310.70	342.90	345.25	346.85	1.60
116	Veterans Services	9.00	9.00	9.00	11.00	13.00	2.00
	Total	**5,173.24**	**5,348.14**	**5,467.84**	**5,651.04**	**5,747.06**	**96.02**

Table 26
Staffing Comparison in General Fund and Special Funds

Dept	Department Name	FY 2023 FTE	FY 2024 FTE	FY 2025 FTE	FY 2026 FTE	FY 2027 FTE	FY 2027-FY 2026
122	Civil Courts	94.50	96.50	99.50	101.50	101.50	0.00
154	Civil Service Commission	2.00	2.00	2.00	2.00	3.00	1.00
141	Community Legal Services	0.00	36.25	39.25	62.25	65.00	2.75
139	Community Supervision and Corrections*	263.54	263.54	200.00	200.00	199.00	(1.00)
131	Constable - Precinct One	28.00	28.00	28.00	28.00	29.00	1.00
132	Constable - Precinct Two	43.00	45.00	48.00	49.00	49.00	0.00
133	Constable - Precinct Three	31.00	31.00	31.00	31.00	31.00	0.00
134	Constable - Precinct Four	28.00	32.00	33.00	35.00	35.00	0.00
135	Constable - Precinct Five	63.00	62.00	62.00	62.00	62.00	0.00
140	Counseling and Education Services	47.75	49.75	50.00	49.00	49.00	0.00
119	County Attorney	223.50	225.50	232.50	246.50	249.50	3.00
106	County Auditor	91.00	91.00	93.00	98.00	99.00	1.00
120	County Clerk	144.00	149.00	150.00	151.00	152.00	1.00
102	County Commissioner - Precinct One	4.00	5.00	5.00	5.00	5.00	0.00
103	County Commissioner - Precinct Two	4.00	5.00	5.00	5.00	5.00	0.00
104	County Commissioner - Precinct Three	4.00	5.00	5.00	5.00	5.00	0.00
105	County Commissioner - Precinct Four	4.00	5.00	5.00	5.00	5.00	0.00
101	County Judge	6.00	7.00	7.00	7.00	7.00	0.00
107	County Treasurer	8.00	8.00	8.00	8.00	8.00	0.00
124	Criminal Courts	82.50	82.50	84.50	98.50	98.50	0.00
123	District Attorney	234.50	234.50	234.50	246.50	257.00	10.50
121	District Clerk	122.00	123.00	126.00	139.00	142.00	3.00

Dept	Department Name	FY 2023 FTE	FY 2024 FTE	FY 2025 FTE	FY 2026 FTE	FY 2027 FTE	FY 2027-FY 2026
159	Emergency Medical Services	41.00	43.00	44.00	44.00	45.00	1.00
147	Emergency Services	29.00	30.00	31.25	31.25	31.25	0.00
114	Facilities Management	255.00	272.00	276.00	182.00	193.00	11.00
110	General Administration	16.00	18.00	18.00	18.00	18.00	0.00
158	Health and Human Services	223.01	228.01	233.01	249.26	272.01	22.75
111	Human Resources Management	41.00	41.00	42.00	39.00	40.00	1.00
155	Innovative Justice & Program Analysis	65.00	18.00	18.00	19.00	20.00	1.00
126	Justice of the Peace - Precinct One	16.00	16.00	18.00	18.00	18.00	0.00
127	Justice of the Peace - Precinct Two	31.00	31.00	31.00	31.00	31.00	0.00
128	Justice of the Peace - Precinct Three	25.00	25.00	25.00	25.00	25.00	0.00
129	Justice of the Peace - Precinct Four	19.00	19.00	20.00	20.00	22.00	2.00
130	Justice of the Peace - Precinct Five	17.00	17.00	17.00	17.00	17.00	0.00
145	Juvenile Probation	457.50	448.50	443.50	443.50	438.50	(5.00)
143	Juvenile Public Defender	20.00	0.00	0.00	0.00	0.00	0.00
138	Medical Examiner	56.00	59.00	60.00	61.00	61.00	0.00
109	Planning and Budget	28.00	29.00	33.00	34.00	35.00	1.00
142	Pretrial Services	103.46	112.46	113.46	123.46	123.88	0.42
125	Probate Courts	16.00	21.00	22.00	24.00	24.00	0.00
144	Public Defender's Office	0.00	108.00	112.00	121.00	123.00	2.00
115	Purchasing	52.00	53.00	58.00	59.00	59.00	0.00
137	Sheriff	1,809.00	1,827.30	1,851.30	1,899.30	1,935.30	36.00
108	Tax Assessor - Collector	190.25	195.75	195.75	203.75	204.75	1.00
112	Technology & Operations	164.00	172.00	186.00	299.00	304.00	5.00
149	Transportation and Natural Resources	533.60	552.60	588.60	595.60	600.60	5.00
116	Veteran Services	9.00	9.00	9.00	11.00	13.00	2.00
	Total	**5,745.11**	**5,932.16**	**5,994.12**	**6,202.37**	**6,310.79**	**108.42**

*Community Supervision and Corrections includes 194.00 FTEs that are state funded employees.

Table 27
Position Changes List

Department	Fund	Title	Position #	Grade	FTE Change	Effective Date
I. Positions Added or Removed in the General Fund						
Civil Courts	0001	Court Clerk II Sr	30003969	C08	1.00	2026-10-01
Civil Courts	0001	Court Clerk II Sr	30003969	C08	(1.00)	2025-12-16
Civil Service Commission	0001	Administrative Assoc	New	C09	1.00	2026-10-01
Community Legal Services	0001	Attorney III	30053128	C17	0.75	2026-10-01
Community Legal Services	0001	Attorney III	30059997	C17	0.50	2026-10-01
Community Legal Services	0001	Attorney III	30059998	C17	0.50	2026-10-01
Community Legal Services	0001	Law Library Director	30005191	C16	0.75	2026-10-01
Community Legal Services	0001	Paralegal	30067081	C09	1.00	2026-10-01
Community Supervision and Corrections	0001	CSCD Accounting Specialist I	30003645	CSCD13	(1.00)	2026-10-01
Constable - Precinct One	0001	Court Clerk I	New	C05	1.00	2026-10-01
Constable, Precinct Two	0001	Constable Deputy Sr	30001765	GRD62	1.00	2025-10-27
Constable, Precinct Two	0001	Constable Deputy Sr	30001756	GRD62	(1.00)	2025-10-27
County Attorney	0001	Attorney V	3007936	C20	1.00	2026-07-16

Department	Fund	Title	Position #	Grade	FTE Change	Effective Date
County Attorney	0001	Attorney VII	30065237	C22	1.00	2026-10-01
County Attorney	0001	Attorney VII	30065239	C22	1.00	2026-10-01
County Auditor	0001	Aud Financial Auditor Analyst IV	New	AUD25	1.00	2026-10-01
County Clerk	0001	Systems Engineer Sr	30070696	C17	1.00	2025-12-16
County Clerk	0001	Elections Mgmt Coord	30000940	C13	(1.00)	2026-07-07
County Clerk	0001	Elections Mgmt Coord	30000941	C13	(1.00)	2026-07-07
County Clerk	0001	Elections Mgmt Coord	30000947	C13	(1.00)	2026-07-07
County Clerk	0001	Elections Mgmt Coord	30000949	C13	(1.00)	2026-07-07
County Clerk	0001	Elections Mgmt Coord	30063104	C13	(1.00)	2026-07-07
County Clerk	0001	Court Clerk I	30065250	C05	1.00	2026-10-01
County Clerk	0001	Court Clerk I	30065251	C05	1.00	2026-10-01
County Clerk	0001	Court Clerk I	30065252	C05	1.00	2026-10-01
County Clerk	0001	Court Clerk I	30065253	C05	1.00	2026-10-01
County Clerk	0001	Elections Administrator Asst	New	C17	1.00	2026-07-07
Criminal Courts	0001	Court Reporter	30066528	C19	(1.00)	2026-10-01
Criminal Courts	0001	Judicial Aide Specialist	New	C10	1.00	2026-09-15
District Attorney	0001	County/District Attorney Div Dir	30065230	C24	0.50	2026-10-01
District Attorney	0001	County/District Attorney Div Dir	30065230	C24	0.50	2026-10-01
District Attorney	0001	Victim Counselor Sr	30065231	C10	0.50	2026-10-01
District Attorney	0001	Victim Counselor Sr	30065231	C10	0.50	2026-10-01
District Attorney	0001	Attorney II	30064427	C15	1.00	2026-10-01
District Attorney	0001	Attorney IV	30064429	C18	1.00	2026-10-01
District Attorney	0001	Attorney VII	30064430	C22	1.00	2026-10-01
District Attorney	0001	Victim Counselor Sr	30064431	C10	1.00	2026-10-01
District Attorney	0001	Paralegal	30064432	C09	1.00	2026-10-01
District Attorney	0001	Victim Counselor Sr	30065228	C10	1.00	2026-10-01
District Attorney	0001	Attorney V	30064428	C20	1.00	2026-10-01
District Attorney	0001	Victim Counselor Sr	30065677	C10	1.00	2026-10-01
District Attorney	0001	Attorney V	30001490	C21	0.50	2025-10-15
District Clerk	0001	Court Clerk II Sr	30070563	C08	1.00	2025-10-28
District Clerk	0001	Court Services Mgmt Adm Coord	30070560	C10	1.00	2025-10-28
District Clerk	0001	Court Clerk II Sr	New	C08	1.00	2026-10-01
Emergency Medical Services	0001	Financial Analyst Sr	New	C13	1.00	2026-10-01
Facilities Management	0001	Facility Coordination Manager	30070925	C15	1.00	2026-05-19
Facilities Management	0001	Chiller/Boiler Specialist	30070908	C10	1.00	2026-05-19
Facilities Management	0001	Building Maintenance Worker Sr	30070871	C06	1.00	2026-05-19
Facilities Management	0001	Chiller/Boiler Specialist	New	C10	1.00	2026-10-01
Facilities Management	0001	Plumber Master	New	C10	1.00	2026-10-01
Facilities Management	0001	Building Maintenance Worker Sr	New	C06	1.00	2026-10-01
Facilities Management	0001	Building Maintenance Worker Sr	New	C06	1.00	2026-10-01
Facilities Management	0001	Building Maintenance Supv	New	C09	1.00	2026-10-01

Department	Fund	Title	Position #	Grade	FTE Change	Effective Date
Facilities Management	0001	Building Maintenance Worker	New	C04	1.00	2026-10-01
Facilities Management	0001	Building Maintenance Worker	New	C04	1.00	2026-10-01
Facilities Management	0001	Building Automation System Specialist	New	C10	1.00	2026-10-01
Facilities Management	0001	Dept Safety Program Administrator	New	C14	1.00	2026-10-01
Health and Human Services	0001	Social Services Aide	30005354	C02	(0.50)	2026-10-01
Health and Human Services	0001	Accountant Sr	30070483	C12	0.25	2026-10-01
Health and Human Services	0001	Education Instructional Specialist	30050952	C05	(0.25)	2026-10-01
Health and Human Services	0001	Education Instructional Specialist	30000662	C05	(0.25)	2026-10-01
Health and Human Services	0001	Education Instructional Specialist	30050951	C05	(0.25)	2026-10-01
Health and Human Services	0001	Case Worker	30062790	C09	1.00	2026-10-01
Health and Human Services	0001	Case Worker	30062795	C09	1.00	2026-10-01
Health and Human Services	0001	Case Worker	30062791	C09	1.00	2026-10-01
Health and Human Services	0001	Case Worker	30062794	C09	1.00	2026-10-01
Health and Human Services	0001	Case Worker	30062793	C09	1.00	2026-10-01
Health and Human Services	0001	Case Worker	30062792	C09	1.00	2026-10-01
Health and Human Services	0001	Office Specialist	30062786	C04	1.00	2026-10-01
Health and Human Services	0001	Office Specialist	30062787	C04	1.00	2026-10-01
Health and Human Services	0001	Office Specialist	30062779	C04	1.00	2026-10-01
Health and Human Services	0001	Office Specialist	30062780	C04	1.00	2026-10-01
Health and Human Services	0001	Office Specialist	30062782	C04	1.00	2026-10-01
Health and Human Services	0001	Office Specialist	30062785	C04	1.00	2026-10-01
Health and Human Services	0001	Office Specialist	30062784	C04	1.00	2026-10-01
Health and Human Services	0001	Office Specialist	30062781	C04	1.00	2026-10-01
Health and Human Services	0001	Office Specialist	30062788	C04	1.00	2026-10-01
Health and Human Services	0001	Social Services Mgr	30062783	C13	1.00	2026-10-01
Health and Human Services	0001	HHS Div Dir	30064676	C19	1.00	2026-10-01
Human Resources Management	0001	Compensation Analyst Sr	New	C15	1.00	2026-10-01
Innovative Justice & Program Analysis	0001	IJPA Data Analyst	30070739	C15	1.00	2026-02-03
Innovative Justice & Program Analysis	0001	Program Manager Sr	30070426	C20	1.00	2026-10-01
Innovative Justice & Program Analysis	0001	IJPA Chief Deputy	New	C22	(1.00)	2026-10-01
Justice of the Peace - Precinct Four	0001	Court Clerk I	New	C05	1.00	2026-10-01
Juvenile Probation	0001	Juvenile Probation Dir	30070428	C19	(1.00)	2025-10-27
Juvenile Probation	0001	Juvenile Probation Dir	30004380	C19	1.00	2025-10-27
Juvenile Probation	0001	Juvenile Detention Officer Asst	30004257	C03	(1.00)	2026-10-01
Juvenile Probation	0001	Juvenile Rsdnt Treatment Officer Asst	30004342	C04	(1.00)	2026-10-01

Department	Fund	Title	Position #	Grade	FTE Change	Effective Date
Juvenile Probation	0001	Juvenile Rsdnt Treatment Officer Asst	30004368	C04	(1.00)	2026-10-01
Juvenile Probation	0001	Juvenile Probation Officer III		C10	(1.00)	2026-10-01
Juvenile Probation	0001	Juvenile Shift Supv	30004304	C12	(1.00)	2026-10-01
Planning and Budget	0001	Planning & Budget Analyst I	New	C11	1.00	2026-10-01
Pretrial Services	0001	Chemical Dependency Counselor	30005944	C09	(1.00)	2026-10-01
Pretrial Services	0001	Chemical Dependency Counselor	30056576	C09	(1.00)	2026-10-01
Pretrial Services	0001	Office Specialist	30005948	C04	(1.00)	2026-10-01
Pretrial Services	0001	Pretrial Officer III	New	C10	2.00	2026-10-01
Pretrial Services	0001	Pretrial Officer Sr	30070507	C11	1.00	2026-10-01
Pretrial Services	0001	CSCD Unit Manager II	30003742	CSCD26	0.42	2026-10-01
Public Defender's Office	0001	Legal Secretary	30068275	C07	1.00	2026-10-01
Public Defender's Office	0001	Case Worker	30065001	C09	1.00	2026-10-01
Sheriff's Office	0001	Corrections Officer Sr	30070564	GRD83	1.00	2025-10-28
Sheriff's Office	0001	Corrections Officer Sr	30070565	GRD83	1.00	2025-10-28
Sheriff's Office	0001	Corrections Officer Sr	30070566	GRD83	1.00	2025-10-28
Sheriff's Office	0001	Corrections Officer Sr	30070567	GRD83	1.00	2025-10-28
Sheriff's Office	0001	Corrections Officer Sr	30070568	GRD83	1.00	2025-10-28
Sheriff's Office	0001	Corrections Officer Sr	30070569	GRD83	1.00	2025-10-28
Sheriff's Office	0001	Corrections Officer Sr	30070570	GRD83	1.00	2025-10-28
Sheriff's Office	0001	Corrections Officer Sr	30070571	GRD83	1.00	2025-10-28
Sheriff's Office	0001	Corrections Officer Sr	30070572	GRD83	1.00	2025-10-28
Sheriff's Office	0001	Corrections Officer Sr	30070573	GRD83	1.00	2025-10-28
Sheriff's Office	0001	Courthouse Deputy	30070586	GRD84	1.00	2025-10-28
Sheriff's Office	0001	Courthouse Deputy	30070587	GRD84	1.00	2025-10-28
Sheriff's Office	0001	Courthouse Deputy	30070588	GRD84	1.00	2025-10-28
Sheriff's Office	0001	Courthouse Deputy	30070589	GRD84	1.00	2025-10-28
Sheriff's Office	0001	Courthouse Deputy	30070590	GRD84	1.00	2025-10-28
Sheriff's Office	0001	Courthouse Deputy	30070591	GRD84	1.00	2025-10-28
Sheriff's Office	0001	Corrections Officer Sr	30070826	GRD83	1.00	2026-04-21
Sheriff's Office	0001	Corrections Officer Sr	30070827	GRD83	1.00	2026-04-21
Sheriff's Office	0001	Corrections Officer Sr	30070828	GRD83	1.00	2026-04-21
Sheriff's Office	0001	Corrections Officer Sr	30070829	GRD83	1.00	2026-04-21
Sheriff's Office	0001	Corrections Officer Sr	30070830	GRD83	1.00	2026-04-21
Sheriff's Office	0001	Corrections Officer Sr	30070831	GRD83	1.00	2026-04-21
Sheriff's Office	0001	Corrections Officer Sr	30070832	GRD83	1.00	2026-04-21
Sheriff's Office	0001	Corrections Officer Sr	30070833	GRD83	1.00	2026-04-21
Sheriff's Office	0001	Corrections Officer Sr	30070834	GRD83	1.00	2026-04-21
Sheriff's Office	0001	Corrections Officer Sr	30070835	GRD83	1.00	2026-04-21
Sheriff's Office	0001	Corrections Sergeant	New	GRD88	1.00	2026-10-01
Sheriff's Office	0001	Corrections Sergeant	New	GRD88	1.00	2026-10-01
Sheriff's Office	0001	Corrections Sergeant	New	GRD88	1.00	2026-10-01
Sheriff's Office	0001	Corrections Sergeant	New	GRD88	1.00	2026-10-01
Sheriff's Office	0001	Physician II	New	C27	1.00	2026-10-01
Sheriff's Office	0001	Clinical Mental Health Professional Sr	New	C12	1.00	2026-10-01

Department	Fund	Title	Position #	Grade	FTE Change	Effective Date
Sheriff's Office	0001	Clinical Mental Health Professional Ld	New	C13	1.00	2026-10-01
Sheriff's Office	0001	Business Analyst III	New	C16	1.00	2026-10-01
Sheriff's Office	0001	Business Analyst III	New	C16	1.00	2026-10-01
Sheriff's Office	0001	Records Analyst Asst	New	C05	1.00	2026-10-01
Tax Office	0001	Tax Specialist IV	New	C09	1.00	2026-10-01
Technology and Operations (TOPS)	0001	Information Systems Auditor	New	C18	1.00	2026-10-01
Technology and Operations (TOPS)	0001	Human Resources Specialist I	New	C10	1.00	2026-10-01
Transportation and Natural Resources	0001	Hydrogeologist Sr	30070655	C17	1.00	2026-01-16
Transportation and Natural Resources	0001	GIS Analyst	30004741	C11	(0.60)	2026-10-01
Transportation and Natural Resources	0001	Natural Resources Env Qlty Div Dir	30004742	C21	(0.30)	2026-10-01
Transportation and Natural Resources	0001	GIS Analyst	30056942	C11	(0.60)	2026-10-01
Transportation and Natural Resources	0001	Environmental Specialist Sr	30066737	C12	1.00	2026-10-01
Transportation and Natural Resources	0001	Park Ranger Corporal	30066742	GRD65	1.00	2026-10-01
Transportation and Natural Resources	0001	Park Ranger Supv	30066743	GRD67	1.00	2026-10-01
Transportation and Natural Resources	0001	Park Ranger	30066744	GRD60	1.00	2026-10-01
Transportation and Natural Resources	0001	Planner II	30068227	C12	(0.90)	2026-10-01
Transportation and Natural Resources	0001	Environmental Specialist	30004744	C11	(1.00)	2026-10-01
Transportation and Natural Resources	0001	Natural Resources Specialist Senior	30004749	C11	(1.00)	2026-10-01
Transportation and Natural Resources	0001	Environmental Project Mgr	30004763	C15	(1.00)	2026-10-01
Transportation and Natural Resources	0001	Environmental Specialist Sr	30004764	C12	(1.00)	2026-10-01
Transportation and Natural Resources	0001	Environmental Project Mgr	30004754	C15	1.00	2026-10-01
Transportation and Natural Resources	0001	Park Maintenance Worker	New	C04	1.00	2026-10-01
Transportation and Natural Resources	0001	Park Maintenance Worker	New	C04	1.00	2026-10-01
Veterans Services	0001	Veterans Svcs Ofcr Asst	New	C09	1.00	2026-10-01
Veterans Services	0001	Veterans Services Officer Assistant Sr	New	C11	1.00	2026-10-01
		General Fund Total			**96.02**	
II. Positions Added or Removed in Special Funds						
Community Legal Services	0100	Law Library Director	30005191	C16	(0.75)	2026-10-01
Facilities Management	0115	Building Security Guard	30060428	C04	(1.00)	2025-10-01

Department	Fund	Title	Position #	Grade	FTE Change	Effective Date
Technology and Operations (TOPS)	0115	Building Security Guard	30060428	C04	1.00	2025-10-01
Transportation and Natural Resources	0115	Natural Resources Env Qlty Div Dir	30004742	C21	0.30	2025-10-01
Transportation and Natural Resources	0115	Environmental Specialist Sr	30066737	C12	(1.00)	2025-10-01
Transportation and Natural Resources	0115	Park Ranger Corporal	30066742	GRD65	(1.00)	2025-10-01
Transportation and Natural Resources	0115	Park Ranger Supv	30066743	GRD67	(1.00)	2025-10-01
Transportation and Natural Resources	0115	Park Ranger	30066744	GRD60	(1.00)	2025-10-01
Transportation and Natural Resources	0115	Environmental Specialist	30004744	C11	1.00	2025-10-01
Transportation and Natural Resources	0115	Natural Resources Specialist Senior	30004749	C11	1.00	2025-10-01
Transportation and Natural Resources	0115	Environmental Project Mgr	30004763	C15	1.00	2025-10-01
Transportation and Natural Resources	0115	Environmental Specialist Sr	30004764	C12	1.00	2025-10-01
Transportation and Natural Resources	0115	Environmental Project Mgr	New	C15	1.00	2026-10-01
Transportation and Natural Resources	0115	Environmental Supervisor	New	C14	1.00	2026-10-01
District Clerk	0127	Court Clerk I	30051603	C05	(0.50)	2026-10-01
District Clerk	0139	Court Clerk I	30051603	C05	0.50	2026-10-01
Transportation and Natural Resources	0145	GIS Analyst	30004741	C11	0.60	2025-10-01
Transportation and Natural Resources	0145	GIS Analyst	30056942	C11	0.60	2025-10-01
Transportation and Natural Resources	0145	Planner II	30068227	C12	0.90	2025-10-01
Transportation and Natural Resources	0145	Environmental Project Mgr	30004754	C15	(1.00)	2025-10-01
Justice of the Peace - Precinct Four	0161	Court Clerk I	New	C05	1.00	2026-10-01
Health and Human Services	0163	Accountant Sr	30070483	C12	(0.25)	2026-10-01
Health and Human Services	0163	Planning Project Mgr	New	C15	2.00	2026-10-01
Health and Human Services	0163	Contract Compliance Specialist	New	C13	1.00	2026-10-01
Health and Human Services	0163	Systems Analyst Sr	New	C16	1.00	2026-10-01
Health and Human Services	0163	Planner Sr	30068678	C13	1.00	2025-10-01
Health and Human Services	0163	Planner Sr	30068783	C13	1.00	2025-10-01
Health and Human Services	0163	Planner Sr	30068826	C13	1.00	2025-10-01
Human Resources Management	8955	Risk Safety Analyst Sr	30000317	C14	(1.00)	2026-10-01
Technology and Operations (TOPS)	8955	Risk Safety Analyst Sr	30000317	C14	1.00	2026-10-01
Technology and Operations (TOPS)	8955	Risk Safety Analyst II	New	C12	1.00	2026-10-01

Department	Fund	Title	Position #	Grade	FTE Change	Effective Date
Human Resources Management	8956	Financial Analyst Sr	New	C13	1.00	2026-10-01
		Special Funds Total			**12.40**	
		Grand Total			**108.42**	

CAPITAL ACQUISITION AND IMPROVEMENTS PROGRAM

A total of $579.0 million in capital funding is included in the FY 2027 Preliminary Budget from the following sources:

- General Fund Capital Acquisition Resources (CAR) Account including $90.9 million for recommended projects and equipment, and a CAR Reserve of $135.1 million,
- Proceeds from the planned issuance of Certificates of Obligation in the amount of $190.0 million, including issuance costs of $945,161; and
- Proceeds from the issuance of voter approved bonds in the amount of $163.1 million.

Every year, the County allocates resources to improve public facilities and infrastructure assets for the benefit of the residents of Travis County. Many of these projects span multiple years and require years of planning and construction, while others can be completed in a shorter timeframe. Routine projects and Commissioners Court-approved, multi-year planning initiatives are typically funded either through "pay-as-you-go" cash financing that is isolated in an account within the General Fund called the CAR account. Alternatively, they may be funded through debt financing by the issuance of Certificates of Obligation (COs).

Capital budget requests submitted by County departments during the annual budget process inform some of the capital project recommendations. Budget requests articulate the project need, relevant performance measures, and any projected operating or personnel costs related to the requests. The Planning and Budget Office (PBO) then reviews the requests. PBO prioritizes funding recommendations based on the projected efficiency and effectiveness of the project, the long-term benefit of the project to the community, the Commissioners Court's priorities, and the County's ability to fund such projects in a fiscal year given financial constraints.

In addition, the County budgets capital projects in special revenue funds established and funded with specific revenue sources designated by law to finance functions. The Preliminary Budget includes funding for capital projects and equipment that meet the following criteria:

- Projects either in the middle or end of their multi-year phased implementation;
- Projects for health and safety purposes or to avoid greater future expenses;
- Equipment that continues the maintenance of countywide information systems infrastructure;
- Projects that the Commissioners Court has already partially funded or has a contractual obligation to implement;
- Projects with revenue certified to cover their cost; or
- Projects the Commissioners Court has already directed to include for funding.

PAY-AS-YOU-GO FINANCING

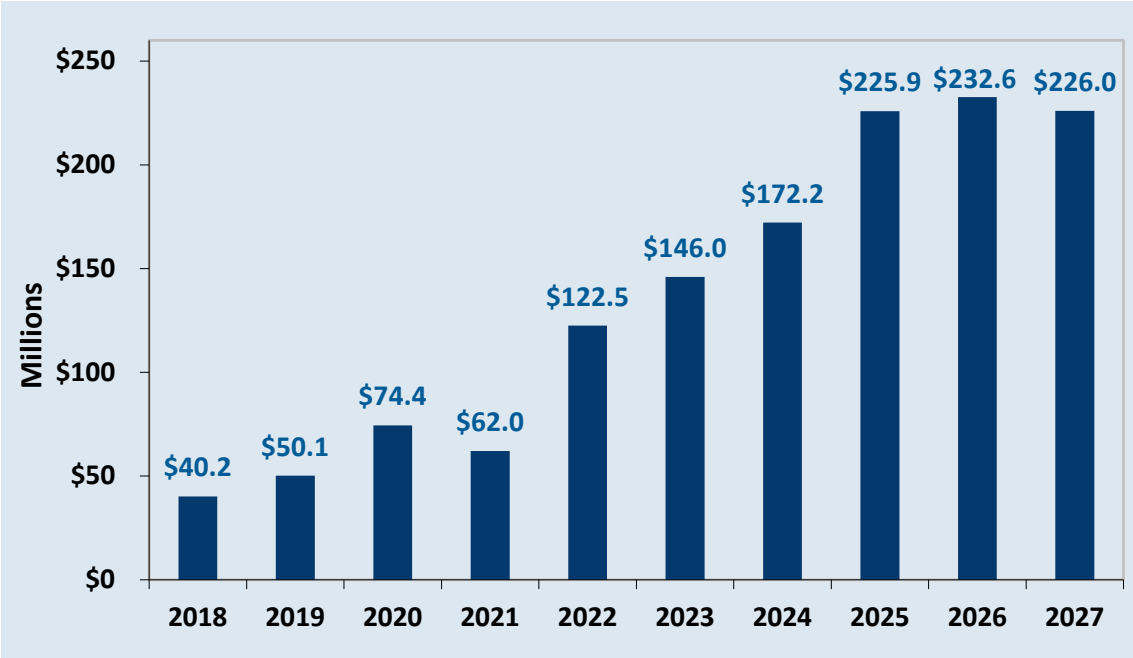
General Fund Capital Acquisition Resources

The County uses "pay-as-you-go" financing to fund capital acquisition and improvements. These resources are isolated within the General Fund in an account called the CAR account. Fund balance is the primary revenue source for this account. It allows the County to use cash to fund capital equipment and large one-time projects, including projects potentially ineligible for CO

funding. Cash enables the County to avoid paying interest on debt that it would otherwise pay on bonds issued to finance the project. This method of financing preserves the County's debt capacity for future improvements.

Over the years, the CAR Account's funding has varied significantly. Economic circumstances, capital needs, and other sources and constraints on debt financing drive such variation. The FY 2027 Preliminary Budget funds the CAR account at $226.0 million. This allocation includes planned expenditures of $90.9 million and a CAR reserve of $135.1 million. Since FY 2018, CAR-funded projects and CAR Reserve have ranged from a low of $40.2 million in FY 2018 to a high of $232.6 million in FY 2026. The County ensures that use of current revenues to fund projects within CAR does not diminish the availability of resources for needed services or the County's ability to respond to emergencies but instead focuses on using cash on hand to limit debt issuances if appropriate.

Chart 8
Capital Acquisition Resources Account History
(FY 2018 – FY 2027)



The FY 2027 capital project list totals $90.9 million. The list includes critical investments in County facilities, law enforcement, information technology, parks, and transportation. Highlights of the recommended projects are listed below and grouped by department in the following table.

Table 28
General Fund Capital Outlay and Improvement Projects – CAR Account

Description	*New Cost*	*Replacement Cost*	*Total Cost*
Equipment for Internally Funded POPs positions	37,791	-	37,791
Constable, Precinct Three Total	**$37,791**	**$ -**	**$37,791**
Maintenance of Current Effort (MOCE) - Tech	350,020	-	350,020
Courtroom Cameras	74,385	-	74,385

Civil Courts Total	**$424,405**	**$ -**	**$424,405**
Technology MOCE	439,100	-	439,100
Criminal Courts Total	**$439,100**	**$ -**	**$439,100**
Helicopter Full Component Plan (FCP) Funding	1,661,462	-	1,661,462
Helicopter Engine Full-Service Plan (FSP) Funding	1,241,968	-	1,241,968
Emergency Medical Services Total	**$2,903,430**	**$ -**	**$2,903,430**
Maintenance & Repair – FY 2027 CIP	-	29,575,558	29,575,558
Westside Service Center – Additional Funding	5,815,656	-	5,815,656
Nelda Wells Spears Building – Tax Office Renovation	4,500,000	-	4,500,000
Maintenance & Repair – HVAC Refrigerant Transition	1,500,000	-	1,500,000
Travis County Jail – Records Buildout	475,000	-	475,000
Keith Ruiz Building – Bridge Funding	383,250	-	383,250
Blackwell Thurman CJC – Lighting Replacement	-	250,000	250,000
Civil & Family Courts Facility – In-House Maintenance	32,027	-	32,027
700 Lavaca – Courtroom Acoustics	10,000	-	10,000
Facilities Total	**$12,715,933**	**$29,825,558**	**$42,541,491**
Motorola APX 8000/6000 Replacement	-	2,428,902	2,428,902
Motorola Five Year Lease (Payment 2 of 5)	1,029,687	-	1,029,687
Emergency Services Total	**$1,029,687**	**$2,428,902**	**$3,458,589**
Security Projects	678,280	-	678,280
Facilities Projects	1,944,056	-	1,944,056
ADA Restroom remodel	447,851	-	447,851
Juvenile Probation Total	**$3,070,187**	**$-**	**$3,070,187**
TCCC/TCJ Fire Alarm System Replacements	-	5,000,000	5,000,000
Cavlock Replacement (Bldg. 1)	-	3,000,000	3,000,000
Replacement Building Security Door System (Bldg. 12)	-	1,800,000	1,800,000
Domestic Boilers Replacement (Bldg. 12)	-	1,500,000	1,500,000
TCCC Re-cabling Project (Bldg. 3, 12, & HSB)	1,500,000	-	1,500,000
Complete HSB Renovations	1,100,000	-	1,100,000
Fire Dampers & Smoke Exhaust Systems	1,100,000	-	1,100,000
HSB Standby Generator Replacement	-	1,000,000	1,000,000
VCT Tile Replacement and Drain Installation (Bldg. 1)	900,000	-	900,000
Law Enforcement Equipment	742,000	-	742,000
SWAT Tactical Vehicle Replacement	-	500,000	500,000
Emergency Exit Landings (Bldg. 2 & 3)	460,000	-	460,000
ADA Shower Modification (Bldg. 2)	250,000	-	250,000
West Command Renovation	150,000	-	150,000
Reserve Fleet Replacement and Modification - Year 2	-	134,459	134,459
Key Watcher Box Project	99,000	-	99,000
Auto Theft Grant Match and Equipment	50,912	-	50,912
Corrections Staffing Study	31036	-	31,036
Law Enforcement Equipment	12,000	-	12,000
Sheriff's Office Total	**$6,394,948**	**$12,934,459**	**$19,329,407**

ITS End of Life Hardware	-	4,500,686	4,500,686
New and Replacement Computers	331,340	2,193,326	2,524,666
Server and Storage Growth	775,000	-	775,000
Technology and Operations/Central Computers Total	**$1,106,340**	**$6,694,012**	**$7,800,352**
Park Infrastructure Reinvestment	2,600,000	-	2,600,000
Road Safety Improvements and Speed Management Strategies	2,000,000	-	2,000,000
Parks Water Systems	1,550,000	-	1,550,000
Park Playground Replacement	1,018,200	-	1,018,200
Flood-Related Resources	1,000,000	-	1,000,000
Parks Septic System and Wastewater Repairs	1,000,000	-	1,000,000
Richard Moya Park Restroom Replacement Phase 2	-	1,000,000	1,000,000
Park Sidewalk and Trail Upgrade	750,000	-	750,000
Bee Creek Sports FTEs Equipment	4,000	-	4,000
Transportation and Natural Resources Total	**$9,922,200**	**$1,000,000**	**$10,922,200**
Project Total	**$38,044,021**	**$52,882,931**	**$90,926,952**
Capital Acquisition Reserve	**$-**	**$-**	**$135,061,585**
Grand Total	**$38,044,021**	**$52,882,931**	**$225,988,537**

The following table provides a list of the information technology projects for offices and departments budgeted centrally within the CAR account in TOPS. These projects are also accounted for above in the project total for CAR as "Replacement Computers" and "New Computers". The TOPS equipment includes desktop computers, notebook computers, telephones, and ancillary infrastructure and services.

Table 29
Centrally Budgeted Information Systems Outlay – CAR Account

Description	*New Cost*	*Replacement Cost*	*Total Cost*
Centralized Computer Replacements	-	2,193,326	2,193,326
Centralized Computer Replacements Total	**$0**	**$2,193,326**	**$2,193,326**
Administrative Assistant	2,940	-	2,940
Civil Service Commission	**$2,940**	**$0**	**$2,940**
Court Clerk I	2,940	-	2,940
Constable, Precinct One Total	**$2,940**	**$0**	**$2,940**
Civil Clerks	2,600	-	2,600
Constable, Precinct Two Total	**$2,600**	**$0**	**$2,600**
Court Coordinator - Floater	2,600	-	2,600
Criminal Courts Total	**$2,600**	**$0**	**$2,600**
Court Clerk II Sr for CAFA	3,110	-	3,110
District Clerk Total	**$3,110**	**$0**	**$3,110**
Financial Analyst Sr	2,940	-	2,940
Emergency Medical Services	**$2,940**	**$0**	**$2,940**
CFCF In-House Maintenance FTE	13,800	-	13,800
Additional Computers	53,200	-	53,200
Department Safety Program Admin	2,600	-	2,600

Description	*New Cost*	*Replacement Cost*	*Total Cost*
Facilities Management Total	**$69,600**	**$0**	**$69,600**
Senior Comp Analyst	2,600	-	2,600
Human Resources Total	**$2,600**	**$0**	**$2,600**
Court Clerk I	3,620	-	3,620
Justice of the Peace, Precinct Four	**$3,620**	**$0**	**$3,620**
Computers	167,000	-	167,000
Juvenile Probation Total	**$167,000**	**$0**	**$167,000**
Mental Health (MH) Staffing	2,600	-	2,600
Pretrial Services Total	**$2,600**	**$0**	**$2,600**
Auto Theft Grant Match and Equipment	11,680	-	11,680
Inmate Mental Health Positions	5,880	-	5,880
Law Enforcement Equipment	22,000	-	22,000
Physician II	2,940	-	2,940
Records Analyst Assistant	2,940	-	2,940
Corrections Staffing Study	1,360	-	1,360
Technology TAC & OSPR Positions	5,880	-	5,880
Sheriff Total	**$52,680**	**$0**	**$52,680**
Request for FTE - Tax Specialist IV	2,940	-	2,940
Tax Assessor Collector Total	**$2,940**	**$0**	**$2,940**
CJIS Compliance Senior Analyst	2,600	-	2,600
HR Additional Support	2,600	-	2,600
ADA SPW	2,770	-	2,770
Technology and Operations Total	**$7,970**	**$0**	**$7,970**
Office Assistant Sr.	2,600	-	2,600
Veterans Service Officer, Asst	2,600	-	2,600
Veterans Services Total	**$5,200**	**$0**	**$5,200**
Grand Total for Centrally Budgeted Information System Outlay in TOPS (Depts 112/190)	**$331,340**	**$2,193,326**	**$2,524,666**

Looking toward additional potential future capital needs, the FY 2027 Preliminary Budget contains earmarks on the CAR Reserve totaling $135,061,585. Highlights of these earmarks, related to facility maintenance, upcoming facilities planning, and future technology needs, include:

- $86.2 million for Jail Diversion/Prevention Services;
- $10.0 million earmark for kitchen refurbishment or design at the Travis County Correctional Complex (TCCC);
- $6.6 million for repairs to the Travis County Expo Center;
- $5.6 million earmark to support the 290 Landfill Remediation; and
- $4.0 million for ADA-related improvements.

A full list of all CAR earmarks is included below as part of the section regarding Reserves.

Table 30
Centrally Budgeted Vehicles and Heavy Equipment

The following table provides a detailed list of the new and replacement vehicles and heavy equipment recommended to be funded with Certificates of Obligation. The information is listed by County office and department. Transportation and Natural Resources manages all fleet vehicles across the County.

Department	*Vehicle Reference Number*	*Description*	*New Cost*	*Replacement Cost*	*Total Cost*
Constable, Precinct One	4386, 4891	Patrol Vehicle	$-	$176,874	$176,874
Constable, Precinct Two	4760	Patrol Vehicle	-	88,437	88,437
Constable, Precinct Three	4654	LE Responder	-	88,437	88,437
Constable, Precinct Three	4588	Patrol Vehicle	-	88,437	88,437
Constable, Precinct Four	4805, 4800, 4828, 4827	Patrol Vehicle	-	353,748	353,748
Constable Precinct Five	4815, 4808, 4813, 4811, 4809, 4810, 4814, 4807	Patrol Vehicle	-	707,496	707,496
District Attorney	4527	Passenger SUV	-	88,437	88,437
Facilities Management Department	4279, 3889	Pick up Truck	-	210,000	210,000
Facilities Management Department	5447	EV Mower	-	37,000	37,000
Health and Human Services	4480	Pick up Truck	-	105,000	105,000
Juvenile Probation	4580	Passenger SUV	-	88,437	88,437
Sheriff	4476	Corral Trailer	-	1,500,000	1,500,000
Sheriff	3297	Service Pick-Up	-	38,000	38,000

Sheriff	4838, 4408, 4834, 4835, 5547, 5552, 5561, 5569, 5581, 4953, 5548, 5549, 5562, 5580, 4581, 5195, 5341, 5346, 5352, 5363, 5338, 5426, 5364, 5489, 5490, 5493, 5494, 5491, 5492, 5497, 5499, 5267, 4988, 5232, 5245, 5246, 5279, 5283, 5301, 5233, 5290, 5505, 5079, 5080	Patrol Vehicle	-	3,985,446	3,985,446
Sheriff	4590, 4790, 4791	Utility Vehicle	-	78,000	78,000
Transportation and Natural Resources	2665	Asphalt Distributor	-	375,000	375,000
Transportation and Natural Resources	3006, BH4349, 2996	Backhoe	-	333,000	333,000
Transportation and Natural Resources	4353, 4160, 4351	Brush Chipper	-	291,000	291,000
Transportation and Natural Resources	4358, 4357	Crack Sealer	-	124,000	124,000
Transportation and Natural Resources	2786	Curb and Gutter Machine	-	395,000	395,000
Transportation and Natural Resources	3887, 2649, 4216	EV Truck	-	205,050	205,050
Transportation and Natural Resources	4170, 4171	Excavator	-	1,224,000	1,224,000
Transportation and Natural Resources	P2774	Fuel Truck	-	115,000	115,000
Transportation and Natural Resources	2434, 3288	Loader	-	725,000	725,000
Transportation and Natural Resources	4765	Mid-Size SUV	-	88,437	88,437
Transportation and Natural Resources	5661, 5662, 5660, 5658, 5611, 5605, 5607, 5443, 5444, 5603, 5606, 5446, 5445	Mower	-	1,211,000	1,211,000
Transportation and Natural Resources	3448, 2779	Passenger Van	-	190,000	190,000
Transportation and Natural Resources	4819, 4816, 4820, 4817, 4818, 4822	Patrol Vehicle	-	570,000	570,000
Transportation and Natural Resources	4584, 3711, 4289, 4291, 4582, 4280	Pick Up Truck	-	616,179	616,179
Transportation and Natural Resources	4468, 4469	Portable Message Board	-	52,000	52,000
Transportation and Natural Resources	DT3877	Skid Steer	-	125,000	125,000

Transportation and Natural Resources	2784, 2782, 2788, 2528	Tractor	-	305,000	305,000
Transportation and Natural Resources	5332, 5160, 5161, 5305, 5306	Turf Machine	-	85,000	85,000
Transportation and Natural Resources	5187, 4922, 5104, 5101, 4005	Utility Vehicle	-	181,204	181,204
Subtotal Replacement Vehicles - CO-Funded			**$0**	$14,844,619	$14,844,619
Facilities Management Department	New	Mid-Size SUV	62,000	-	62,000
Facilities Management Department	New	(2) Circulator Utility Vehicles	86,082	-	86,082
Constable, Precinct Three	New	(2) Law Enforcement Responder	95,000	-	95,000
Sheriff	New	(12) Patrol Vehicle	1,167,000	-	1,167,000
Sheriff	New	(2) Law Enforcement Responder	190,000	-	190,000
Sheriff	New	(5) Mid-Size SUV	310,000	-	310,000
Sheriff	New	Pick up Truck	112,000	-	112,000
Sheriff	New	(2) Law Enforcement Responder	190,000	-	190,000
Transportation and Natural Resources	New	(2) Utility Vehicle	50,000	-	50,000
Transportation and Natural Resources	New	Paint Vacuum Tractor	20,000	-	20,000
Subtotal New Vehicles - CO-Funded			**$2,282,082**	**$0**	**$2,282,082**
Total CO-Funded Vehicles			**$2,282,082**	**$14,844,619**	**$17,126,701**
Emergency Medical Services	4639	Pick up Truck	-	87,530	87,530
Subtotal New Vehicles - Special Funds			**$0**	**$87,530**	**$87,530**
Grand Total			**$2,282,082**	**$14,932,149**	**$17,214,231**

DEBT FINANCING

Debt financing capital equipment or projects generally involves the issuance of Voter-Approved Bonds or Certificates of Obligation (COs) and has included State Highway Bonds in the past. Debt financing is used to fund capital projects as some significant capital outlays are challenging to fund within a single budget year. In addition, financing through short-term or long-term debt allows the County to distribute the tax burden over an asset's lifetime equitably.

The County enjoys a solid financial position and can issue debt at a lower interest rate than most municipalities and counties. Since 2021, Standard & Poor's and Moody's rating agencies have continuously awarded the County a Triple-A credit rating. Travis County is only one of eight Texas counties rated at the highest investment grade bond rating. The County's financial management practice involves the annual review of the County's debt model, which includes all outstanding debt along with the projected issuance amounts for approved projects and projected routine capital needs. The debt model is used for planning purposes and helps the County remain within guidelines established by the Commissioners Court.

Travis County continuously explores ways to reduce the cost of capital. Since 1992, approximately $46.6 million in gross savings has been secured for Travis County taxpayers through the issuance of refunding bonds, a refinancing mechanism that allows the County to reduce its interest costs on debt by paying off previously issued bonds with the proceeds of new bonds issued at a lower interest rate. In addition, the County redirected $544,393 from the Civil Courts Facility Fund to the debt service fund and redirected $6,982,419 million from the Balcones Canyonlands Preservation Fund to the debt service fund to cover the debt service related to BCP related projects to reduce the overall debt service taxable burden for FY 2027.

Bonds issued under the Texas General Laws have two limits affecting their use. The first is a debt limit of five percent of the assessed value of all taxable property within a jurisdiction. The second is a constitutional limit on the tax rate, which may be levied to service general law bonds and provide funds for the County's general operations. This limit for Travis County is 80 cents annually for each $100 of assessed value plus a levy of 15 cents annually for the maintenance of public roads. For the year ending September 30, 2024, Travis County's total net debt applicable to the limit was 4.68 percent for bonds and certificates of obligation issued under Texas General Laws and 0.18 percent of the debt limit for bonds issued under Article 3, Section 52 of the Texas Constitution. Therefore, Travis County is in compliance with all statutory legal debt limits.

As of October 1, 2026, Travis County's total outstanding debt is $1,202,190,000 representing the remaining principal amount. Debt Service for FY 2027 is $157,658,210, consisting of $107,585,000 of principal and $50,073,210 of interest payments, resulting in the debt service portion of the Preliminary Tax Rate at $0.042021 per $100 of taxable value. The table below contains the FY 2027 principal and interest by issuance type.

Table 31
FY 2027 Debt Service

Bond Type	*Principal*	*Interest*	*Debt Service*
Refunding Bonds*	$19,205,000	$2,602,550	$21,807,550
Certificates of Obligation	$58,020,000	$27,837,938	$85,857,938
Road Bonds	$12,795,000	$5,991,403	$18,786,403
Permanent Improvement Bonds	$15,975,000	$13,202,707	$29,177,707
State Highway Bonds	$1,590,000	$438,612	$2,028,612
Total	**$107,585,000**	**$50,073,210**	**$157,658,210**

*Refunding bonds include Voter Approved, Certificates of Obligation and Refunding Bonds.

The total budget for the Tax-Exempt Debt Service Fund is $181,503,397 which includes the principal and interest noted above of $157,658,210 to fund the FY 2027 debt service, along with a budgeted reserve of $23,845,187.

Certificates of Obligation (COs)

The proposed CO project list for FY 2027 includes projects in Emergency Medical Services, Transportation and Natural Resources, and the Sheriff's Office. The total debt proposed to be issued through COs in FY 2027 is $189,970,000 including issuance costs of $945,161. However, projects and amounts may be changed by the Commissioners Court before the planned spring debt issuance in 2027 and all of these projects are subject to review by the Auditor's Office and by Travis County bond counsel to ensure they are eligible and allowable as CO-funded projects, thus these recommended projects may change prior to issuance. The proposed projects are noted below and displayed in the following table.

Table 32
Capital Outlay and Improvement Projects – Certificates of Obligation

Description	*Total Cost*
Five Year Debt	
Fleet New and Replacement	$17,126,701
Strategic Land Acquisition	$13,197,906
HMAC and Alternative Paving	$10,000,000
Roadway Recycling	$10,000,000
Traffic Signals - Various Locations	$8,000,000
Sidewalk Improvements	$4,000,000
Electric Vehicle Infrastructure	$300,000
Transportation and Natural Resources Total	**$62,624,607**
Kitchen Replacement	$6,000,000
Sheriff's Office Total	**$6,000,000**
Helicopter Replacement	$60,000,000
Emergency Medical Services Total	**$60,000,000**
Subtotal Five Year Debt Projects:	**$128,624,607**
Issuance Costs	**$645,393**
Total Short-Term Certificates of Obligation	**$129,270,000**
Twenty Year Debt	
Additional Resources Needed to Complete Bond Road Projects	$60,400,232
Subtotal Twenty-Year Debt Projects	**$60,400,232**
Issuance Costs	$299,768
Total Twenty-Year Certificates of Obligation	**$60,700,000**
Grand Total Issuance Costs:	$945,161
FY 2027 Proposed Certificates of Obligation Grand Total:	**$189,970,000**

Voter Approved Debt

Large scale road, park, and other significant infrastructure projects are typically funded through long-term bonds, financed over 20 years. A large portion of Travis County's long-term debt is related to projects authorized by voters. In a November 2023 bond election, voters approved two propositions in a $509,500,000 bond referendum, the largest in Travis County history. Proposition A, Unlimited Tax Road Bonds, totals $233,060,000 and includes 11 Bicycle and Pedestrian Safety, or Active Transportation, Projects and Roadway Capacity Projects. Proposition B, Permanent Improvement Bonds, totals $276,440,000 and includes seven Parks and Conservation Easement Projects. To date, $306,135,000 has been issued with a remaining authorization of $203,365,000. The proposed 2027 issuance totals $163,080,000, including $150,990,000 for Proposition A and $12,090,000 for Proposition B.

Table 33
Capital Outlay and Improvement Projects – Voter Approved Bonds

	Total Authorization	2024	2025	2026	2027	2028
Road Bonds (Prop A)	$233,060,000	$48,720,000	$7,170,000	$ -	$150,990,000	$26,180,000
Public Improvement Bonds (Prop B)	276,440,000	196,250,000	53,995,000	-	12,090,000	14,105,000
Total	**$509,500,000**	**$244,970,000**	**$61,165,000**	**$ -**	**$163,080,000**	**$40,285,000**

Please note that the above proposed issuance for FY 2027 is subject to change prior to approval by the Commissioners Court in early FY 2027.

RESERVES

Travis County has four primary categories of budgeted reserves in the General Fund. The more traditional forms of reserves are the Unallocated Reserve and the County's Allocated Reserve. However, the County also uses Other General Purpose Reserves for expenditures related to emergencies that may arise during the fiscal year and to fund known or potential operating and capital expenditures, and Special Purpose Reserves for specific expected expenditures that are maintained under the Commissioners Court's control until the expected expenditure is ready.

Table 34
Reserves History

Reserve Name	*Adopted FY 2025*	*Adopted FY 2026*	*Preliminary FY 2027*	*2027 – 2026 Difference*	*% Change*
Unallocated Reserve	**$145,949,396**	**$157,641,114**	**$164,211,317**	**$6,570,203**	**4.2%**
Allocated Reserve	**$54,442,350**	**$58,475,556**	**$58,405,268**	**($70,288)**	**(0.1%)**
Capital Acquisition Resources Reserve	$146,514,327	$151,978,034	$135,061,585	($16,916,449)	(11.1%)
Reserve for Emergencies & Contingencies	15,000,000	15,000,000	18,000,000	3,000,000	20.0%
Other General Purpose Reserves - Subtotal	**$161,514,327**	**$166,978,034**	**$153,061,585**	**(13,916,449)**	**(8.3%)**
Disaster Response Reserve	-	$42,252,976	$42,252,976	-	0.0%
Compensation Reserve	30,279,567	23,549,908	22,015,486	(1,534,422)	(6.5%)
Diversion Center Reserve	16,023,066	16,023,066	16,023,066	-	0.0%
Integrated Justice System (IJS) Reserve	16,088,775	6,618,048	6,618,048	-	0.0%
Interlocal Agreements Reserve	3,069,181	4,421,456	5,529,292	1,107,836	25.1%
ADP Reserve	3,000,000	3,000,000	5,000,000	2,000,000	66.7%

Reserve Name	*Adopted FY 2025*	*Adopted FY 2026*	*Preliminary FY 2027*	*2027 – 2026 Difference*	*% Change*
Security Reserve	-	-	4,343,563	4,343,563	-
Smart Building Maintenance Reserve	402,681	314,167	258,918	(55,249)	(17.6%)
Reserve for State Cuts & Unfunded Mandates	3,000,000	-	-	-	-
Tax Rate Election (TRE) Reserve	75,754,210	-	-	-	-
Special Purpose Reserves - Subtotal	**$147,617,480**	**$96,179,621**	**$102,041,349**	**$5,861,728**	**6.1%**
Total Reserves	**$509,523,553**	**$479,274,325**	**$477,719,519**	**($1,554,806)**	**(0.3%)**

UNALLOCATED RESERVE – $164,211,317

The Unallocated Reserve is established as a buffer in the event of a disaster or extraordinary emergency. The Commissioners Court has sometimes referred to it as "the untouchable reserve." This reserve is protected such that if any portion is appropriated during the year in anticipation of bond funds being received, it is replenished within the remainder of the year. The balance in this reserve demonstrates the County's fiscal soundness and is a critical consideration in the credit rating process.

Maintenance of this reserve is one of the foundations of the County's sound financial management practices. The Commissioners Court's Financial and Budgeting Guidelines have established the goal for the Unallocated Reserve ratio at no less than 11 percent for the General Fund. Since 1989, the Commissioners Court has maintained a ratio of at least 11 percent. The total FY 2027 General Fund Unallocated Reserve is $164,211,317 and meets the policy goal.

ALLOCATED RESERVE – $58,405,268

The Allocated Reserve is dedicated to known or potential expenditures and may be transferred throughout the year by the Commissioners Court. The amount of the Allocated Reserve, established each year during the budget process, is based upon identified midyear needs and the level of budget flexibility desired by the Commissioners Court. As a rule of thumb, Travis County's financial policy dictates this reserve to be between 0.5 and 1.0 percent of the total General Fund budgeted expenditures. The FY 2027 Preliminary Budget Allocated Reserve takes into consideration the policy goals of the Commissioners Court, balanced against the County's use of earmarks.

Earmarks do not represent appropriations and are not considered departmental resources unless the Commissioners Court approves the allocation of an earmark during the year and transfers the funds to that department. The FY 2027 Preliminary Budget includes an Allocated Reserve of $58,405,268 which includes earmarks totaling $36,623,552.

Table 35
Earmarks on Allocated Reserve

Department	*Description*	*Total Earmark*
Civil Courts Legally Mandated Fees	Legally Mandated Fees	$200,000
CLS Legally Mandated Fees	Legally Mandated Fees	1,500,000
Commissioners Court	Commissioners Court Budget Priorities	5,429,135
Commissioners Court	Jail Diversion / Prevention Services	4,932,434
Commissioners Court	Right-Size Staff for Increased Felony Cases	1,576,124
County Auditor	SAP Migration Phase 2 / Year 2	2,662,388
County Auditor	Audit Management System Software Subscription	155,650
County Auditor	SAP Contractual Increases	150,000

Department	*Description*	*Total Earmark*
County Clerk	Additional Election Expenses	200,000
County Judge	Harm Reduction, Overdose Prevention, and Mental Health	350,000
County Judge	Review of County's Emergency Response Organizational Structure	50,000
County Tax Assessor-Collector	Contractor for New Tax Management System	140,000
County Tax Assessor-Collector	Request for Accounting Software	60,000
County Treasurer	Armored Car Services	50,000
District Attorney	Court Costs	50,000
District Clerk	CAFA Operating Budget / Overtime	50,000
Emergency Medical Services	Jet Fuel Increases	95,000
Emergency Services	OEM COOP Consultant	500,000
Emergency Services	Program Expansion	292,141
Facilities Management	Signage, Design, and Move Costs	100,000
Facilities Management	Energy Consultant to Improve Energy System Resiliency	50,000
General Administration	Waller Creek TIF Contribution	1,500,000
General Administration	TCAD Contribution	500,000
General Administration	Legislative Support Services	50,000
General Administration	Additional County Memberships	40,000
Health and Human Services	Permanent Supportive Housing	2,525,043
Health and Human Services	Weatherization and Home Repair	400,000
Health and Human Services	Opioid Abatement	392,424
Health and Human Services	Office of Justice Programs - Byrne Community Planning Grant	237,063
Historical Commission	Historical Commission GIS Intern	60,500
Historical Commission	Historical Commission Expansion	9,755
Human Resources Management	HRMD Staff Training	30,000
Justice of the Peace, Precinct Four	Visiting Judges	16,879
Medical Examiner	Overtime Resources	25,000
Planning and Budget	Budget Software Implementation	300,000
Planning and Budget	LBJ Fellowship/Intern Programs	40,000
Pretrial Services	Electronic Monitoring	750,000
Public Defender's Office	Emergency Shelter Funds	100,000
Sheriff's Office	Kitchen Replacement and Renovation (Bldg. 110)	5,000,000
Sheriff's Office	Background Investigation Software	125,000
Technology and Operations (TOPS)	Axon / Law Enforcement IT Needs	2,149,500
Technology and Operations (TOPS)	Raising Travis County (RTC) Contract System Resources	650,000
Technology and Operations (TOPS)	Endpoint Privileged Access Management	350,000
Technology and Operations (TOPS)	Public Information Request Enterprise System	219,000
Technology and Operations (TOPS)	Enterprise Lite Project Management Software	149,629
Transportation and Natural Resources	Development Services Review Consultant	1,130,000
Transportation and Natural Resources	Maintenance of Current Effort - Additional Fuel Usage	750,000
Transportation and Natural Resources	Southwestern Travis County GCD External Request	200,000
Transportation and Natural Resources	Active Transportation Plan Update	165,600
Transportation and Natural Resources	Park Rangers Move to BCP	60,000
Veterans Services	Organizational Recommendations Study	105,287

Department	*Description*	*Total Earmark*
Total Allocated Reserve Earmarks		**$36,623,552**

OTHER GENERAL PURPOSE RESERVES

The County's Other General Purpose Reserves are budgeted at levels projected to be sufficient to fund expenditures related to emergencies that may arise during the fiscal year and to fund known or potential operating and capital expenditures. This category of reserves includes the Capital Acquisition Resources (CAR) Account Reserve and Reserve for Emergencies and Contingencies. The combined total for these reserves is $153,061,585. These reserves are highlighted below.

Capital Acquisition Resources Account Reserve – $135,061,585

The CAR Reserve is similar to the Allocated Reserve but is used as a funding source for one-time capital expenditures. It may be used to fund additional capital outlay or project needs developed during the year or pay for cost increases associated with previously approved projects. The FY 2027 Preliminary Budget includes a CAR Reserve of $135,061,585, with earmarks totaling $125,061,585.

Table 36
Earmarks on Capital Acquisition Resources Reserve

Department	*Description*	*Total Earmark*
Commissioners Court	Jail Diversion / Prevention Services	$86,177,912
Facilities Management	Exposition Center - Arena Roof, Insulation and HVAC	6,580,000
Facilities Management	Heman Marion Sweatt Courthouse - Restoration and Renovation	2,000,000
Facilities Management	Collier East Command Center - Estray Barn Additional Funding	840,000
Facilities Management	Severe Weather Protection Planning and Equipment	750,000
Facilities Management	Collier East Command Center - Fleet Building Additional Funding	700,000
Facilities Management	Planning and Design for Redundant or Flexible Spaces	150,000
Medical Examiner	Morgue Flooring Replacement	755,577
Medical Examiner	Tech Remodel	600,000
Medical Examiner	Water Reserve Tank	250,000
Medical Examiner	Washer / Dryer	25,000
Planning and Budget	Budget Software Implementation	600,000
Public Defender's Office	Right-Size Staff for Increased Felony Cases	26,000
Sheriff's Office	Kitchen Replacement and Renovation (Bldg. 110)	10,000,000
Sheriff's Office	Kitchen Equipment Replacement	1,020,000
Technology and Operations (TOPS)	American Disabilities Act (ADA) Improvements	4,000,000
Technology and Operations (TOPS)	Electronic Healthcare Records Project	3,168,392
Technology and Operations (TOPS)	Enterprise Lite Project Management Software	427,770
Transportation and Natural Resources	290 Landfill Remediation	5,650,000
Transportation and Natural Resources	Park Rangers Move to BCP	640,934
Transportation and Natural Resources	SS4A Implementation Grant Match	600,000
Transportation and Natural Resources	Continuation of Failing Vehicles	100,000
Total Capital Acquisition Resources Reserve Earmarks		**$125,061,585**

Emergency and Contingencies Reserve – $18,000,000

The Emergency and Contingencies Reserve contains one-time contingency funding to buffer the County against any potential softening of the economy or to provide funding for emergency response. The Reserve is evaluated each year and, for FY 2027, is recommended to be $18,000,000. This Reserve is intended to fund potential one-time expenditures related to weather events, the County's continued Public Health responses, and any other unforeseen emergencies that require County resources to best respond to these events. The Reserve is recommended to be maintained in FY 2027 along with continuation of Disaster Response Reserve discussed below.

SPECIAL PURPOSE RESERVES

Special purpose reserves can represent planned future spending at a funding level not yet refined sufficiently for budgetary allocation to a specific County office or department. These reserves can also be designated as contingency funds and could be employed if circumstances or events created the unanticipated need for additional funds. This category of reserves includes the Disaster Response Reserve, Compensation Reserve, Diversion Center Reserve, Integrated Justice System (IJS)

Reserve, Interlocal Agreements Reserve, Adult Average Daily Population (ADP) Reserve, Security Reserve, and the SMART Building Maintenance Reserve. The combined total for these reserves is $102,041,349. These reserves are highlighted below.

Disaster Response Reserve – $42,252,976

The Disaster Response Reserve is continued in the FY 2027 Preliminary Budget at $42,252,976 because it has not been expended at the time of the publication of the FY 2027 Preliminary Budget. The Disaster Response Reserve is anticipated to be spent on expenses related to the July 2025 Severe Weather and Flooding Disaster and to better prepare for future disasters and emergency response efforts.

Compensation Reserve – $22,015,486

The FY 2027 Preliminary Budget includes a Compensation Reserve of $22,015,486 for the Commissioners Court to finalize allocations for FY 2027 for employees on the Classified Pay Scale, Peace Officer Pay Scale, EMS Pay Scale and for elected officials.

Diversion Center Reserve – $16,023,066

On March 21, 2023, the Travis County Commissioners Court approved a resolution for the development of a diversion center and new central booking facility. The development of the Diversion Center and Central Booking Intake Facility is a high-priority countywide project that will require significant resources over the next several years to launch and involve many stakeholders including departments and offices across the County, non-profit and government partners, and input from County residents and those most impacted by the justice system. The design contract for the Diversion Center and Central Booking Intake Facility began in Spring 2025. The process continues to be responsive to challenges and changes as they arise as the project design and operating plan are developed. This reserve is intended to ensure operating resources are available for this high-priority project.

Integrated Justice System (IJS) Reserve – $6,618,048

The FY 2027 Preliminary Budget includes an Integrated Justice System (IJS) reserve of $6,618,048 that will be used for the continued implementation of the Records Management System (RMS) and the Jail Management System (JMS). The new RMS and JMS will provide an integrated single point of data entry for those entering records related to calls responded to by officers. The ability to integrate with other court and jail systems is a significant process improvement for the Travis County Sheriff's Office, the courts, and Travis County constituents. The system will be more reliable, have less downtime, and be implemented with improved hardware and software. In addition, the new systems will be able to be supported by Travis County and vendor resources.

Interlocal Agreement Reserve – $5,529,292

Travis County has several cooperative interlocal agreements (ILAs) with area governments and agencies, including the City of Austin and several other state and local partners in public safety and public service efforts. Such agreements include ongoing funding for the maintenance of current service and one-time funding for upgrades for critical physical infrastructure in the County. The annual payments for services covered under such agreements are often negotiated during the budget development process and are not always finalized prior to the adoption of the budget. Due to this timing issue, a reserve is included for incremental increases to existing ILAs that will be transferred to departments as the funds are needed to meet contractual obligations.

Adult Average Daily Population (ADP) Reserve – $5,000,000

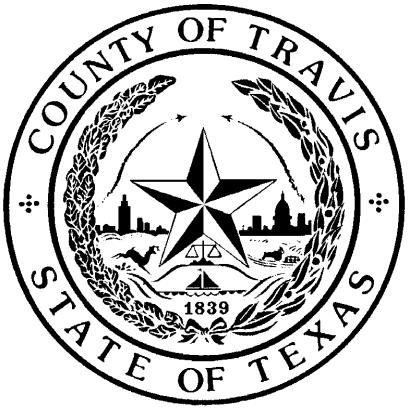
Maintaining and operating the jail is the single largest expense of the annual budget. Travis County continues to focus on reducing the Average Daily Population (ADP) in the Travis County Jail through diversion and other justice programs. The adult system ADP for June 2026 was 2,444, which is 174 more than June 2025 (2,270), an increase of 7.7 percent. The current ADP is also 980 more than June 2021, or 66.9 percent greater than the peak of the COVID-19 pandemic, during which the ADP dropped significantly. Compared to pre-pandemic levels, the ADP is 345 more, or 16.4 percent greater, compared to June 2019. Since the ADP remains higher than before the COVID-19 pandemic, and because the Travis County Sheriff's Office (TCSO) is experiencing higher costs driven primarily by external factors such as food prices, pharmaceuticals, and utility rate increases, PBO is recommending $1,500,000 directly in TCSO's FY 2027 Preliminary Budget for anticipated higher inmate-related expenses. In addition, an ADP Reserve of $5,000,000 is recommended in the event of higher than anticipated expenses from this higher population, including the possibility of needing to house inmates at out-of-County facilities due to insufficient housing capacity.

Security Reserve - $4,343,563

The Security Reserve is included in the FY 2027 Preliminary Budget for security improvements and recommendations that are scheduled to be discussed later in the budget process, prior to budget adoption.

SMART Building Maintenance Reserve – $258,918

The SMART Building Maintenance Reserve will be continued in FY 2027 at a cost of $258,918 to cover maintenance costs for the SMART building purchased in FY 2009 and for the SMART building constructed by the County in FY 2011. The Reserve has covered maintenance costs for the new building since January 2012. The Reserve is funded by a maintenance fee included in the lease agreements between Travis County and Adult Probation (CSCD).



FISCAL YEAR 2027 PRELIMINARY BUDGET

SECTION II – SUPPORTING DOCUMENTS

Summary of Budget Requests and PBO Changes for the FY 2027 Preliminary Budget

Budget Requests								Preliminary Budget Recommendations					
Dept #	Department Name	Rank	Fund	Request Name	Personnel/ Operating	Capital	FTE	Personnel/ Operating	Capital	FTE	Allocated Earmark Amount	CAR Earmark Amount	In Reserve
100	Debt Service	PBO	3001	Bonds Principal	107,585,000	-	-	107,585,000	-	-	-		-
100	Debt Service	PBO	3001	Bonds Interest	50,073,209	-	-	50,073,210	-	-	-		-
100	**Debt Service Total**				**157,658,209**			**157,658,210.00**					**-**
101	County Judge	001	0001	Heman Marin Sweatt Courthouse Downtown Revitalization	354,005	-	-	-	-	-	-		-
101	County Judge	001	0001	County Judge Reduction Proposal	(56,616)	-	-	-	-	-	-		-
101	County Judge	003	0001	Passenger Rail Studies	200,000	-	-	-	-	-	-		-
101	County Judge	PBO	0001	FY 2027 FICA Cap Increase	167	-	-	167	-	-	-	-	-
101	County Judge	PBO	0001	FY 2027 Healthcare Increase (8%)	7,699	-	-	7,699	-	-	-	-	-
101	County Judge	PBO	0001	PBO Correction: Court Approved Salary Increase	12,471	-	-	12,471	-	-	-	-	-
101	County Judge	PBO	0001	Review of the County's Emergency Response Organizational Structure	-	-	-	-	-	-	50,000	-	-
101	County Judge	PBO	0001	Harm Reduction, Overdose Prevention, and Mental Health	-	-	-	-	-	-	350,000	-	-
101	**County Judge Total**				**517,726**	**-**	**-**	**20,337.00**	**-**	**-**	**400,000**	**-**	**-**
102	County Commissioner - Pre	001	0001	County Commissioner Precinct One Reduction Proposal	(39,552)	-	-	-	-	-	-	-	-
102	County Commissioner - Pre	PBO	0001	FY 2027 Healthcare Increase (8%)	5,500	-	-	5,500	-	-	-	-	-
102	**County Commissioner - Precinct One Total**				**(34,052)**	**-**	**-**	**5,500.00**	**-**	**-**	**-**	**-**	**-**
103	County Commissioner - Pre	001	0001	County Commissioner Precinct Two Reduction Proposal	(39,780)	-	-	-	-	-	-	-	-
103	County Commissioner - Pre	PBO	0001	FY 2027 Healthcare Increase (8%)	5,500	-	-	5,500	-	-	-	-	-
103	**County Commissioner - Precinct Two Total**				**(34,280)**	**-**	**-**	**5,500.00**	**-**	**-**	**-**	**-**	**-**
104	County Commissioner - Pre	0004	0001	Planet SAFE	350,000	-	-	-	-	-	-	-	-
104	County Commissioner - Pre	001	0001	Supportive Housing Investment Pipeline Support Services	5,134,675	-	-	-	-	-	-	-	-
104	County Commissioner - Pre	001	0001	County Commissioner Precinct Three Reduction Proposal	(39,571)	-	-	-	-	-	-	-	-
104	County Commissioner - Pre	002	0001	Crisis Care Diversion Pilot (TDP)	3,746,167	-	-	-	-	-	-	-	-
104	County Commissioner - Pre	003	0001	Funding for Paid Interns	9,410	-	-	-	-	-	-	-	-
104	County Commissioner - Pre	PBO	0001	FY 2027 Healthcare Increase (8%)	5,500	-	-	5,500	-	-	-	-	-
104	**County Commissioner - Precinct Three Total**				**9,206,181**	**-**	**-**	**5,500.00**	**-**	**-**	**-**	**-**	**-**
105	County Commissioner - Pre	001	0001	Additional Intern Funding	9,410	-	-	-	-	-	-	-	-
105	County Commissioner - Pre	001	0001	County Commissioner Precinct Four Reduction Proposal	(39,649)	-	-	-	-	-	-	-	-
105	County Commissioner - Pre	PBO	0001	FY 2027 Healthcare Increase (8%)	5,500	-	-	5,500	-	-	-	-	-
105	**County Commissioner - Precinct Four Total**				**(24,739)**	**-**	**-**	**5,500.00**	**-**	**-**	**-**	**-**	**-**
106	County Auditor	000	0001	Auditor's Office Potential Budget Reductions	(843,177)	-	-	-	-	-	-	-	-
106	County Auditor	000	0001	Audit Management System Software Subscription	155,650	-	-	-	-	-	155,650	-	-
106	County Auditor	001	0001	SAP Migration Phase 2 (Year 1 - 2026)	1,766,852	-	-	1,766,852	-	-	-	-	-
106	County Auditor	001	0001	SAP Migration Phase 2 / Year 2	2,662,388	-	-	-	-	-	2,662,388	-	-
106	County Auditor	002	0001	Corps Financial Analyst VI – TCHFC funded Regular FTE	159,839	-	1.00	159,839	-	1.00	-	-	-
106	County Auditor	003	0001	Organizational Development Specialist III - SPW FTE	135,166	-	-	135,166	-	-	-	-	-
106	County Auditor	004	0001	SAP Contractual Increases	150,000	-	-	-	-	-	150,000	-	-
106	County Auditor	PBO	0001	FY 2027 FICA Cap Increase	1,004	-	-	1,004	-	-	-	-	-
106	County Auditor	PBO	0001	FY 2027 Healthcare Increase (8%)	102,286	-	-	102,286	-	-	-	-	-
106	County Auditor	PBO	0001	Health Insurance Cost Increase	-	-	-	-	-	-	-	-	-
106	County Auditor	PBO	0001	OG: Salary Savings Change	63,160	-	-	63,160	-	-	-	-	-
106	County Auditor	PBO	0163	FY 2027 Healthcare Increase (8%)	5,500	-	-	5,500	-	-	-	-	-
106	**County Auditor Total**				**4,358,668**	**-**	**1.00**	**2,233,807.00**	**-**	**1.00**	**2,968,038**	**-**	**-**
107	County Treasurer	001	0001	Reduced Armored Car Services	(67,000)	-	-	-	-	-	-	-	-
107	County Treasurer	001	0001	Armored Car Services	-	-	-	-	-	-	50,000	-	-
107	County Treasurer	PBO	0001	FY 2027 Healthcare Increase (8%)	8,799	-	-	8,799	-	-	-	-	-
107	**County Treasurer Total**				**(58,201)**	**-**	**-**	**8,799.00**	**-**	**-**	**50,000**	**-**	**-**
108	Tax Assessor - Collector	001	0001	Miscellaneous Operating Expenses and Services	(182,809)	-	-	-	-	-	-	-	-
108	Tax Assessor - Collector	001	0001	Request for Accounting Software	60,000	-	-	-	-	-	60,000	-	-
108	Tax Assessor - Collector	0010	0001	Request for FTE - Tax Specialist IV	91,024	2,940	1.00	91,024	2,940	1.00	-	-	-
108	Tax Assessor - Collector	0011	0001	Contractor for New Tax Management System	140,000	-	-	-	-	-	140,000	-	-
108	Tax Assessor - Collector	002	0001	Offline Voter Registration System	1,400,000	-	-	-	-	-	-	-	-
108	Tax Assessor - Collector	003	0001	Installation of drop box at Ridgepoint Tax Office	20,000	-	-	20,000	-	-	-	-	-
108	Tax Assessor - Collector	003	0001	Centralized Court Collections	(805,163)	-	-	-	-	-	-	-	-
108	Tax Assessor - Collector	004	0001	Security Camera Expansion	40,000	-	-	40,000	-	-	-	-	-
108	Tax Assessor - Collector	004	0001	Seminars, Conferences, and Travel	(4,396)	-	-	-	-	-	-	-	-
108	Tax Assessor - Collector	005	0001	Currency Counter	5,000	-	-	5,000	-	-	-	-	-
108	Tax Assessor - Collector	006	0001	Translation and Digital Communications Software	7,500	-	-	7,500	-	-	-	-	-
108	Tax Assessor - Collector	008	0001	Replacement of end-of-life office furniture	294,000	-	-	-	-	-	-	-	-
108	Tax Assessor - Collector	009	0001	Request for FTE - Tax Supervisor	95,460	-	-	-	-	-	-	-	-
108	Tax Assessor - Collector	PBO	0001	FY 2027 Healthcare Increase (8%)	224,371	-	-	224,371	-	-	-	-	-
108	Tax Assessor - Collector	PBO	0001	PBO Correction - PID Revenue	20,023	-	-	20,023	-	-	-	-	-
108	**Tax Assessor - Collector Total**				**1,405,010**	**2,940**	**1.00**	**407,918.00**	**2,940**	**1.00**	**200,000**	**-**	**-**
109	Planning and Budget	01	0001	Operating Increase	600	-	-	600	-	-	-	-	-
109	Planning and Budget	02	0001	Budget Software Implementation	-	-	-	-	-	-	300,000	600,000	-
109	Planning and Budget	03	0001	Community & Strategic Engagement SPW Extension	201,129	-	-	201,129	-	-	-	-	-
109	Planning and Budget	04	0001	Planning & Budget Analyst I	102,765	-	1.00	102,765	-	1.00	-	-	-
109	Planning and Budget	05	0001	CMCM Fellowship Program	40,000	-	-	-	-	-	40,000	-	-
109	Planning and Budget	PBO	0001	FY 2027 FICA Cap Increase	501	-	-	501	-	-	-	-	-
109	Planning and Budget	PBO	0001	FY 2027 Healthcare Increase (8%)	37,400	-	-	37,400	-	-	-	-	-
109	**Planning and Budget Total**				**382,395**	**-**	**1.00**	**342,395.00**	**-**	**1.00**	**340,000**	**600,000**	**-**

Summary of Budget Requests and PBO Changes for the FY 2027 Preliminary Budget

Budget Requests								Preliminary Budget Recommendations					
Dept #	Department Name	Rank	Fund	Request Name	Personnel/ Operating	Capital	FTE	Personnel/ Operating	Capital	FTE	Allocated Earmark Amount	CAR Earmark Amount	In Reserve
110	General Administration		0163	PBO Correction: TCAD & Waller Creek Removal	-	-	-	-	-	-	-	-	-
110	General Administration	001	0001	Video Captioning Encoders	35,000	-	-	17,500	-	-	-	-	-
110	General Administration	001	0001	IGR Travel Reduction Proposal	(38,674)	-	-	-	-	-	-	-	-
110	General Administration	001	0001	Media Services Reduction Proposal	(61,820)	-	-	(8,600)	-	-	-	-	-
110	General Administration	001	0001	Public Information Office Reduction Proposal	(12,170)	-	-	-	-	-	-	-	-
110	General Administration	001	0001	Legislative Support Services	50,000	-	-	-	-	-	50,000	-	-
110	General Administration	002	0001	Video Server Service Agreement Extensions	10,000	-	-	10,000	-	-	-	-	-
110	General Administration	002	0001	Additional County Memberships	40,000	-	-	-	-	-	40,000	-	-
110	General Administration	002	0001	Contractual Increase for GMS	920	-	-	-	-	-	-	-	-
110	General Administration	003	0001	Assistive Listening System	6,500	-	-	6,500	-	-	-	-	-
110	General Administration	003	0001	Grants Manager for Monitoring	134,638	2,600	1.00	-	-	-	-	-	-
110	General Administration	004	0001	Separate IGR Department	-	-	-	-	-	-	-	-	-
110	General Administration	004	0001	IP Switch Replacements	26,000	-	-	26,000	-	-	-	-	-
110	General Administration	005	0001	Field Video Camera Replacement	25,000	-	-	25,000	-	-	-	-	-
110	General Administration	005	0001	Grant Cost-Share Reserve	10,000,000	-	-	-	-	-	-	-	-
110	General Administration	005	0001	Public Comment Line Technical Support	26,000	-	-	26,000	-	-	-		-
110	General Administration	PBO	0001	FY 2027 Healthcare Increase (8%)	19,799	-	-	19,799	-	-	-	-	-
110	General Administration	PBO	0001	Existing Membership Increases	17,400	-	-	17,400	-	-	-	-	-
110	General Administration	PBO	0001	PBO Correction: TCAD FY 2026	575,254	-	-	575,254	-	-	-	-	-
110	General Administration	PBO	0001	TCAD Contribution		-	-	-	-	-	500,000	-	-
110	General Administration	PBO	0001	Waller Creek TIF Contribution	-	-	-	-	-	-	1,500,000	-	-
110	General Administration	PBO	0115	PBO Correction: BCP Debt Service	6,982,419	-	-	6,982,419	-	-	-	-	-
110	General Administration	PBO	0151	Civil Courts Facility Fund Transfer Adjustment	(21,573)	-	-	(21,573)	-	-	-	-	-
110	**General Administration Total**				**17,814,693**	**2,600**	**1.00**	**7,675,699.00**	**-**	**-**	**2,090,000**	**-**	**-**
111	Human Resources Manage	000	0001	New Position Workforce Analyst	141,756	-	-	-	-	-	-	-	-
111	Human Resources Manage	001	0001	Medical/Dental Supplies	(30,000)	-	-	-	-	-	-	-	-
111	Human Resources Manage	001	0001	Linkedin Learning Year 3 Increase	4,030	-	-	4,030	-	-	-	-	-
111	Human Resources Manage	002	0001	Navex (TC Share It)	1,775	-	-	1,775	-	-	-	-	-
111	Human Resources Manage	002	0001	Tuition Reimbursement	(66,295)	-	-	-	-	-	-	-	-
111	Human Resources Manage	003	0001	Books	(6,000)	-	-	-	-	-	-	-	-
111	Human Resources Manage	003	0001	Payfactors Software Upgrade (Ongoing)	13,525	-	-	13,525	-	-	-	-	-
111	Human Resources Manage	004	0001	Other Consulting Services	(42,500)	-	-	-	-	-	-	-	-
111	Human Resources Manage	004	0001	Adobe Software Licenses	4,000	-	-	4,000	-	-	-	-	-
111	Human Resources Manage	005	0001	Employee Recruitment Expenses	(5,000)	-	-	-	-	-	-	-	-
111	Human Resources Manage	005	0001	HRMD Staff Training	80,000	-	-	-	-	-	30,000	-	-
111	Human Resources Manage	006	0001	Non-Remote Employee Incentive Program	1,673,000	-	-	-	-	-	-	-	-
111	Human Resources Manage	006	0001	Professional Memberships	(2,000)	-	-	-	-	-	-	-	-
111	Human Resources Manage	007	0001	Travel Lodging & Meals	(3,000)	-	-	-	-	-	-	-	-
111	Human Resources Manage	008	0001	New FTE Finacial Analyst	97,902	-	-	-	-	-	-	-	-
111	Human Resources Manage	008	0001	Registration Conference/Seminars		-	-	-	-	-	-	-	-
111	Human Resources Manage	009	0001	Employee Assistance Program		-	-	-	-	-	-	-	-
111	Human Resources Manage	010	0001	Background Check Services		-	-	-	-	-	-	-	-
111	Human Resources Manage	011	0001	Cloud-Based Subscriptions		-	-	-	-	-	-	-	-
111	Human Resources Manage	012	0001	Cloud Based Subscriptions	(5,500)	-	-	-	-	-	-	-	-
111	Human Resources Manage	041b	8955	Budget Corrections Between TOPS and HRMD - Personnel (HRMD)	(107,122)	-	(1.00)	(107,122)	-	(1.00)	-	-	-
111	Human Resources Manage	041d	8955	Budget Corrections Between TOPS and HRMD - Risk Fund Operating (HRMD)	15,630	-	-	15,630	-	-	-	-	-
111	Human Resources Manage	041f	0001	Budget Corrections Between TOPS and HRMD - General Fund Operating (HRMD)	96,765	-	-	96,765	-	-	-	-	-
111	Human Resources Manage	PBO	0001	FY 2027 Healthcare Increase (8%)	21,228	-	-	21,228	-	-	-	-	-
111	Human Resources Manage	PBO	0001	Increase from Retirees to Health Fund	11,000,000	-	-	11,000,000	-	-	-	-	-
111	Human Resources Manage	PBO	0001	FY 2027 Retiree Health Increase	2,230,032	-	-	2,230,032	-	-	-	-	-
111	Human Resources Manage	PBO	0001	Senior Compensation Analyst	138,062	2,600	1.00	138,062	2,600	1.00	-	-	-
111	Human Resources Manage	PBO	0001	Program Expansion	200,000	-	-	-	-	-	-	-	-
111	Human Resources Manage	PBO	8955	FY 2027 Healthcare Increase (8%)	2,365	-	-	2,365	-	-	-	-	-
111	Human Resources Manage	PBO	8956	FY 2027 FICA Cap Increase	335	-	-	335	-	-	-	-	-
111	Human Resources Manage	PBO	8956	FY 2027 Healthcare Increase (8%)	18,203	-	-	18,203	-	-	-	-	-
111	Human Resources Manage	PBO	8956	Senior Finance Analyst	126,806	-	1.00	126,806	-	1.00	-	-	-
111	Human Resources Manage	PBO	8956	Health Claims increase - 3rd RE	13,025,837	-	-	13,025,837	-	-	-	-	-
111	**Human Resources Management Total**				**28,623,834**	**2,600**	**1.00**	**26,591,471.00**	**2,600**	**1.00**	**30,000**	**-**	**-**
112 - 190	Technology & Operations (	001	0001	Trunk Lines	(200,000)	-	-	(200,000)	-	-	-	-	
112 - 190	Technology & Operations (	001	0001	Role Based Access Control	350,000	-	-	350,000	-	-	-	-	
112 - 190	Technology & Operations (	002	0001	Maintenance and Software as a Service Agreements Annual Increases	2,099,153	-	-	2,099,153	-	-	-	-	
112 - 190	Technology & Operations (	002	0001	OSP Contracted Services	(100,000)	-	-	-	-	-	-	-	
112 - 190	Technology & Operations (	003	0001	Additional Vehicles (EP and Support)	-	166,421	-	-	-	-	-	-	75,000
112 - 190	Technology & Operations (	003	0001	Eliminate Central Paper Budget	(164,845)	-	-	-	-	-	-	-	
112 - 190	Technology & Operations (	004	0001	Microfocus	(544,446)	-	-	(544,446)	-	-	-	-	
112 - 190	Technology & Operations (	004	8955	Vendor Insurance Risk and Safety Analyst, Sr.	125,135	2,600	1.00	-	-	-	-	-	
112 - 190	Technology & Operations (	005	0001	Technology Assessment Contractor to FTE	124,835	2,600	1.00	-	-	-	-	-	
112 - 190	Technology & Operations (	005	0001	Gartner	(517,280)	-	-	-	-	-	-	-	
112 - 190	Technology & Operations (	006	0001	Zoom	(51,887)	-	-	-	-	-	-	-	
112 - 190	Technology & Operations (	006	0001	HR Additional Support	180,826	5,200	2.00	92,904	2,600	1.00	-	-	

Summary of Budget Requests and PBO Changes for the FY 2027 Preliminary Budget

Budget Requests								Preliminary Budget Recommendations					
Dept #	Department Name	Rank	Fund	Request Name	Personnel/ Operating	Capital	FTE	Personnel/ Operating	Capital	FTE	Allocated Earmark Amount	CAR Earmark Amount	In Reserve
112 - 190	Technology & Operations (	007	0001	Security Staffing Contract Increase	308,000	-	-	-	-	-	-	-	308,000
112 - 190	Technology & Operations (	007	0001	Azure	(100,000)	-	-	-	-	-	-	-	
112 - 190	Technology & Operations (	008	0001	CJIS Compliance Senior Analyst	169,495	2,600	1.00	169,495	2,600	1.00	-	-	
112 - 190	Technology & Operations (	008	0001	DocuSign	(713,730)	-	-	-	-	-	-	-	
112 - 190	Technology & Operations (	009	0001	Enterprise Justice (Odyssey) – MuleSoft Contractor	75,000	-	-	75,000	-	-	-	-	
112 - 190	Technology & Operations (	009	0001	Expo and Wilson Parke Contracted Security	(362,653)	-	-	-	-	-	-	-	
112 - 190	Technology & Operations (	010	0001	PrefTech Reduction	(146,277)	-	-	-	-	-	-	-	
112 - 190	Technology & Operations (	010	0001	Central Postage Increase	300,000	-	-	300,000	-	-	-	-	
112 - 190	Technology & Operations (	011	0001	Travel	25,000	-	-	-	-	-	-	-	25,000
112 - 190	Technology & Operations (	011	0001	Print Shop Reduction	(516,605)	-	(3.00)	-	-	-	-	-	
112 - 190	Technology & Operations (	012	0001	Enterprise PMO	(493,368)	-	(3.00)	-	-	-	-	-	
112 - 190	Technology & Operations (	012a	8955	Risk Safety Analyst II (Contractor to FTE)	109,039	-	1.00	109,039	-	1.00	-	-	
112 - 190	Technology & Operations (	012b	8955	Risk Safety Analyst II (Contractor to FTE) - Operating Reduction	(109,039)	-	-	(109,039)	-	-	-	-	
112 - 190	Technology & Operations (	013	0001	Accessibility QA Analyst SPW	128,644	2,770	1.00	128,644	2,770	-	-	-	
112 - 190	Technology & Operations (	015	0001	Pref Tech Contract Increase	200,000	-	-	-	-	-	-	-	150,000
112 - 190	Technology & Operations (	016	8955	ADA Project Coordinator SPW to FTE	113,511	-	1.00	113,511	-	-	-	-	
112 - 190	Technology & Operations (	017	0001	Phase 2 Digital Accessibility	628,320	-	-	628,320	-	-	-	-	
112 - 190	Technology & Operations (	018	0001	Central Copier Increases	189,778	-	-	189,778	-	-	-	-	
112 - 190	Technology & Operations (	019	0001	Threat Assessment Earmark	400,000	-	-	-	-	-	-	-	400,000
112 - 190	Technology & Operations (	020	0001	Enterprise Risk Management Software & Administrator	402,949	2,600	1.00	-	-	-	-	-	
112 - 190	Technology & Operations (	021	0001	Lease Increase for Data Backup	243,134	-	-	243,134	-	-	-	-	
112 - 190	Technology & Operations (	022	0001	Rollover Earmarks	7,155,811	-	-	-	-	-	-	-	
112 - 190	Technology & Operations (	022a	0001	PCI Compliance for Tax Office	-	-	-	-	-	-	-	-	
112 - 190	Technology & Operations (	022b	0001	Raising Travis County (RTC) System Resources	-	-	-	-	-	-	650,000	-	
112 - 190	Technology & Operations (	022c	0001	Enterprise Lite Project Management Software	-	-	-	-	-	-	149,629	-	
112 - 190	Technology & Operations (	022d	0001	Endpoint Privileged Access Management	-	-	-	-	-	-	350,000	-	
112 - 190	Technology & Operations (	022e	0001	Adaptive Workplace Adjustments	-	-	-	-	-	-	-	-	
112 - 190	Technology & Operations (	022f	0001	Enterprise Lite Project Management Software	-	-	-	-	-	-	-	427,770	
112 - 190	Technology & Operations (	023	0001	County Rekey – Phase 1	200,000	-	-	-	-	-	-	-	200,000
112 - 190	Technology & Operations (	024	0001	Enterprise Risk Management Consultation Services	200,000	-	-	200,000	-	-	-	-	
112 - 190	Technology & Operations (	025	0001	ITS End of Life Hardware	-	4,500,686	-	-	4,500,686	-	-	-	
112 - 190	Technology & Operations (	026	0001	Surveillance Camera Lifecycle	-	360,000	-	-	-	-	-	-	360,000
112 - 190	Technology & Operations (	027	0001	Server and Storage Growth	-	775,000	-	-	775,000	-	-	-	
112 - 190	Technology & Operations (	028	0001	Electronic Security Systems Coordinators	183,810	5,200	2.00	-	-	-	-	-	
112 - 190	Technology & Operations (	029	0001	American Disabilities Act (ADA) Improvements	-	-	-	-	-	-	-	4,000,000	
112 - 190	Technology & Operations (	030	0110	History Day Dedicated Budget	5,000	-	-	5,000	-	-	-	-	
112 - 190	Technology & Operations (	031	0001	Day Shift SOC Coordinator	81,802	2,940	1.00	-	-	-	-	-	84,742
112 - 190	Technology & Operations (	032	8955	AED Service Contract	111,155	-	-	58,762	-	-	-	-	
112 - 190	Technology & Operations (	033	0001	Security Training and Drill Coordinator	83,695	2,940	1.00	-	-	-	-	-	
112 - 190	Technology & Operations (	034	8955	Insurance Premiums, Bonds, and Brokerage Fees	175,042	-	-	175,042	-	-	-	-	
112 - 190	Technology & Operations (	034b	0001	Insurance Premiums, Bonds, and Brokerage Fees (GF)	175,042	-	-	175,042	-	-	-	-	
112 - 190	Technology & Operations (	035	0001	Security Center Operators	234,060	-	3.00	-	-	-	-	-	
112 - 190	Technology & Operations (	036	8955	Athens 3rd Party WC Administrator Increase	11,201	-	-	11,201	-	-	-	-	
112 - 190	Technology & Operations (	037	0001	Overtime	75,276	-	-	-	-	-	-	-	75,276
112 - 190	Technology & Operations (	038	0001	Modernize SIEM and Automation Workflows	150,000	-	-	-	-	-	-	-	
112 - 190	Technology & Operations (	039	8955	Right-size Losses Operating Budget	-	-	-	-	-	-	-	-	
112 - 190	Technology & Operations (	040	0001	Furniture for 11th Floor	-	200,000	-	-	-	-	-	-	
112 - 190	Technology & Operations (	041a	8955	Budget Corrections Between TOPS and HRMD - Personnel (TOPS)	107,122	-	1.00	107,122	-	1.00	-	-	
112 - 190	Technology & Operations (	041c	8955	Budget Corrections Between TOPS and HRMD - Risk Fund Operating (TOPS)	(15,630)	-	-	(15,630)	-	-	-	-	
112 - 190	Technology & Operations (	041e	0001	Budget Corrections Between TOPS and HRMD - General Fund Operating (TOPS)	(96,765)	-	-	(96,765)	-	-	-	-	
112 - 190	Technology & Operations (	042	0001	Budget Corrections for Various Software Contracts	(361,108)	-	-	-	-	-	-	-	
112 - 190	Technology & Operations (	LATE	0001	OSP Additional Executive Protection Team Members	321,493	237,906	2.00	-	-	-	-	-	571,093
112 - 190	Technology & Operations (	LATE	0001	Public Information Request Enterprise System	219,000	-	-	-	-	-	219,000	-	
112 - 190	Technology & Operations (	P1	0001	Digital Magistration Case Management System & Support Phase II	570,775	2,770	1.00	605,280	-	-	-	-	
112 - 190	Technology & Operations (	P2	0001	RMS/JMS Continue Support Staffing	1,254,136	-	-	1,254,136	-	-	-	-	
112 - 190	Technology & Operations (	P4	0001	Electronic Healthcare Records Project	3,001,316	-	-	1,576,020	-	-	-	3,168,392	
112 - 190	Technology & Operations (	P5	0163	Contract Performance & Invoice Tracking System	1,159,013	-	-	409,013	-	-	-	-	
112 - 190	Technology & Operations (	P6	0001	Justice Systems - Evidence Management & Support Staff	7,148,471	8,670	1.00	-	-	-	2,149,500	-	
112 - 190	Technology & Operations (	PBO	0001	FY 2027 FICA Cap Increase	803	-	-	803	-	-	-	-	
112 - 190	Technology & Operations (	PBO	0001	FY 2027 Healthcare Increase (8%)	319,511	-	-	319,511	-	-	-	-	
112 - 190	Technology & Operations (	PBO	0001	PBO Correction - TOPS County Executive Salary	16,643	-	-	16,643	-	-	-	-	
112 - 190	Technology & Operations (	PBO	0004	FY 2027 Healthcare Increase (8%)	2,200	-	-	2,200	-	-	-	-	
112 - 190	Technology & Operations (	PBO	0115	FY 2027 Healthcare Increase (8%)	2,200	-	-	2,200	-	-	-	-	
112 - 190	Technology & Operations (	PBO	8955	FY 2027 FICA Cap Increase	42	-	-	42	-	-	-	-	
112 - 190	Technology & Operations (	PBO	8955	FY 2027 Healthcare Increase (8%)	7,150	-	-	7,150	-	-	-	-	
112 - 190	**Technology & Operations (TOPS) Total**				**24,650,955**	**6,280,903**	**15.00**	**8,458,265.00**	**5,283,656**	**4.00**	**3,518,129**	**7,596,162**	**2,249,111**
112 - 190	Centralized Computer Serv	014	0001	Central Computer Replacement	-	2,193,326	-	-	2,193,326	-	-	-	-
112 - 190	**Centralized Computer Services (TOPS) Total**				**-**	**2,193,326**	**-**	**-**	**2,193,326**	**-**	**-**	**-**	**-**
114 - 191	Facilities Management	001	0001	Facilities Department 114 Operating Budget Reduction Proposal	(1,143,029)	-	-	-	-	-	-	-	-
114 - 191	Facilities Management	001a	0001	Civil and Family Courts Facility - In-House Maintenance and Repair	2,237,451	45,827	8.00	2,237,451	45,827	8.00	-	-	-

Summary of Budget Requests and PBO Changes for the FY 2027 Preliminary Budget

Budget Requests								Preliminary Budget Recommendations					
Dept #	Department Name	Rank	Fund	Request Name	Personnel/ Operating	Capital	FTE	Personnel/ Operating	Capital	FTE	Allocated Earmark Amount	CAR Earmark Amount	In Reserve
114 - 191	Facilities Management	001b	0001	Civil and Family Courts Facility - In-House Maintenance and Repair (Operating Reduction)	(1,319,783)	-	-	(1,319,783)	-	-	-	-	-
114 - 191	Facilities Management	002	0001	Maintenance & Repair Division - FY 2027 Capital Improvement Plan	-	40,000,000	-	-	29,575,558	-	-	-	-
114 - 191	Facilities Management	003	0001	Dept Safety Program Administrator	115,534	64,600	1.00	115,534	2,600	1.00	-	-	-
114 - 191	Facilities Management	004	0001	FMD Admin Division - Additional Computers	-	53,200	-	-	53,200	-	-	-	-
114 - 191	Facilities Management	005	0001	FMD Maintenance & Repair Division Additional Operating Funds	2,000,000	-	-	2,000,000	-	-	-	-	-
114 - 191	Facilities Management	006	0001	Severe Weather Protection Planning and Equipment	-	750,000	-	-	-	-	-	750,000	-
114 - 191	Facilities Management	007	0001	Diversion Center-Central Intake SPW Project Mgr Year 2	147,698	-	-	147,698	-	-	-	-	-
114 - 191	Facilities Management	008	0001	Nelda Wells Spears Building - Tax Office 2nd Floor Construction and Elevator	-	4,500,000	-	-	4,500,000	-	-	-	-
114 - 191	Facilities Management	009	0001	Collier East Command Center - Estray Barn Additional Funding	-	840,000	-	-	-	-	-	840,000	-
114 - 191	Facilities Management	010	0001	Collier East Command Center - Fleet Building Additional Funding	-	700,000	-	-	-	-	-	700,000	-
114 - 191	Facilities Management	011	0001	Westside Service Center Additonal Funding	-	7,600,000	-	-	5,815,656	-	-	-	-
114 - 191	Facilities Management	012	0001	Keith Ruiz Building - Connecting Bridge Additional Funding	-	383,250	-	-	383,250	-	-	-	-
114 - 191	Facilities Management	013	0001	Signage, Design, and Move Costs	-	-	-	-	-	-	100,000	-	-
114 - 191	Facilities Management	014	0001	Ad Hoc Signage	65,000	-	-	-	-	-	-	-	-
114 - 191	Facilities Management	015	0001	Countywide Ad Hoc Furniture and Move Costs	200,000	-	-	-	-	-	-	-	-
114 - 191	Facilities Management	016	0001	Blackwell Thurman CJC - Lighting Replacement Project Final Phase	-	250,000	-	-	250,000	-	-	-	-
114 - 191	Facilities Management	017	0001	Exposition Center - Arena Life Safety Upgrades	-	1,100,000	-	-	-	-	-	-	-
114 - 191	Facilities Management	018	0001	Exposition Center - Wildfire Risk Mitigation	-	400,000	-	-	-	-	-	-	-
114 - 191	Facilities Management	019	0001	Exposition Center - Arena Roof, Insulation and HVAC	-	7,830,000	-	-	-	-	-	6,580,000	-
114 - 191	Facilities Management	020	0001	Exposition Center - Additional Operating Funds	550,000	-	-	-	-	-	-	-	-
114 - 191	Facilities Management	021	0001	FMD Admin Division - Financial Analyst FTE	99,702	2,600	1.00	-	-	-	-	-	-
114 - 191	Facilities Management	022	0001	Exposition Center - Banquet Hall Restroom Repairs/Renovation	-	400,000	-	-	-	-	-	-	-
114 - 191	Facilities Management	023	0001	Exposition Center - General Facility Improvements	-	725,000	-	-	-	-	-	-	-
114 - 191	Facilities Management	024	0001	Post Road-Juv. Public Defender 1st floor renovation	252,600	-	-	-	-	-	-	-	-
114 - 191	Facilities Management	025	0001	Travis County Jail - Records Buildout Phase 3	-	475,000	-	-	475,000	-	-	-	-
114 - 191	Facilities Management	026	0001	Exterior Window Cleaning	250,000	-	-	-	-	-	-	-	-
114 - 191	Facilities Management	027	0001	Precinct One Building - Original Building Renovation	-	1,500,000	-	-	-	-	-	-	-
114 - 191	Facilities Management	028	0001	700 Lavaca Building - Commissioners Courtroom Acoustical Treatment	-	10,000	-	-	10,000	-	-	-	-
114 - 191	Facilities Management	029	0001	Downtown Circulator Low Speed Vehicles	-	86,082	-	-	-	-	-	-	-
114 - 191	Facilities Management	030	0001	Replacement Equipment	85,000	-	-	85,000	-	-	-	-	-
114 - 191	Facilities Management	031	0001	Energy Consultant to Improve Energy System Resiliency	-	200,000	-	-	-	-	50,000	-	-
114 - 191	Facilities Management	032	0001	Heman Marion Sweatt Courthouse - Restoration and Renovation	-	-	-	-	-	-	-	2,000,000	-
114 - 191	Facilities Management	033	0001	Planning and Design for Redundant or Flexible Spaces	-	150,000	-	-	-	-	-	150,000	-
114 - 191	Facilities Management	034	0001	Maintenance & Repair Divison - HVAC Refrigerant Transition	-	1,500,000	-	-	1,500,000	-	-	-	-
114 - 191	Facilities Management	PBO	0001	FY 2027 FICA Cap Increase	127	-	-	127	-	-	-	-	-
114 - 191	Facilities Management	PBO	0001	FY 2027 Healthcare Increase (8%)	191,374	-	-	191,374	-	-	-	-	-
114 - 191	Facilities Management	PBO	0001	PBO Correction - MEO Maintenance Staff	324,669	-	3.00	324,669	-	3.00	-	-	-
114 - 191	Facilities Management	PBO	0001	PBO Correction - Reduction to FMD Operating Budget	(29,817)	-	-	(29,817)	-	-	-	-	-
114 - 191	Facilities Management	PBO	0003	FY 2027 Healthcare Increase (8%)	6,600	-	-	6,600	-	-	-	-	-
114 - 191	Facilities Management	PBO	0115	FY 2027 Healthcare Increase (8%)	1,100	-	-	1,100	-	-	-	-	-
114 - 191	**Facilities Management Total**				**4,034,226**	**69,565,559**	**13.00**	**3,759,953.00**	**42,611,091**	**12.00**	**150,000**	**11,020,000**	**-**
114 - 191	Centralized Leases and Uti	001	0001	Centralized Leases and Utilities Department 191 Operating Budget Reduction Proposal	(488,450)	-	-	-	-	-	-	-	-
114 - 191	**Centralized Leases and Utilities (FM) Total**				**(488,450)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
115	Purchasing	001	0001	Procurement Resources	232,548	-	-	232,548	-	-	-	-	-
115	Purchasing	002	0001	HUB Resources	300,000	-	-	300,000	-	-	-	-	-
115	Purchasing	003	0001	Budget Reduction Proposal – Operating Expenses Only	(27,360)	-	-	(27,360)	-	-	-	-	-
115	Purchasing	PBO	0001	FY 2027 FICA Cap Increase	167	-	-	167	-	-	-	-	-
115	Purchasing	PBO	0001	FY 2027 Healthcare Increase (8%)	63,794	-	-	63,794	-	-	-	-	-
115	Purchasing	PBO	0163	FY 2027 Healthcare Increase (8%)	1,100	-	-	1,100	-	-	-	-	-
115	**Purchasing Total**				**570,249**	**-**	**-**	**570,249.00**	**-**	**-**	**-**	**-**	**-**
116	Veterans Services	001	0001	Target 5% Reduction	(63,930)	-	-	-	-	-	-	-	-
116	Veterans Services	001	0001	Organizational Recommendations Study	-	-	-	-	-	-	105,287	-	-
116	Veterans Services	002	0001	Veterans Service Officer, Asst	87,124	2,600	1.00	86,063	2,600	1.00	-	-	-
116	Veterans Services	003	0001	Temporary Employee No Benefits	30,000	-	-	-	-	-	-	-	-
116	Veterans Services	004	0001	Overtime	25,000	-	-	-	-	-	-	-	-
116	Veterans Services	005	0001	Travel	25,000	-	-	-	-	-	-	-	-
116	Veterans Services	006	0001	Training	10,000	-	-	-	-	-	-	-	-
116	Veterans Services	PBO	0001	FY 2027 Healthcare Increase (8%)	12,099	-	-	12,099	-	-	-	-	-
116	Veterans Services	PBO	0001	PBO Correction - Veterans Services Officer Assistant Sr.	116,394	2,600	1.00	115,619	2,600	1.00	-	-	-
116	**Veterans Services Total**				**241,687**	**5,200**	**2.00**	**213,781.00**	**5,200**	**2.00**	**105,287**	**-**	**-**
117	Historical Commission	001	0001	Historical Commission Expansion Earmark	-	-	-	-	-	-	9,755	-	-
117	Historical Commission	002	0001	Historical Commission Digital Twin Project	60,500	-	-	-	-	-	60,500	-	-
117	**Historical Commission Total**				**60,500**	**-**	**-**	**-**	**-**	**-**	**70,255**	**-**	**-**
119	County Attorney		0001	Underage Drinking Prevention Program	37,889	-	-	37,889	-	-	-	-	-
119	County Attorney	001	0001	MH Expedited Dockets		-	2.00	369,656	-	2.00	-	-	-
119	County Attorney	002	0001	Chapter 56 Rule Implementation	961,674	-	-	961,674	-	-	-	-	-
119	County Attorney	PBO	0001	FY 2027 FICA Cap Increase	1,506	-	-	1,506	-	-	-	-	-
119	County Attorney	PBO	0001	FY 2027 Healthcare Increase (8%)	269,462	-	-	269,462	-	-	-	-	-
119	County Attorney	PBO	0154	RE3 Expenditures	104,495	-	-	104,495	-	-	-	-	-
119	County Attorney	PBO	0163	FY 2027 Healthcare Increase (8%)	2,200	-	-	2,200	-	-	-	-	-

Summary of Budget Requests and PBO Changes for the FY 2027 Preliminary Budget

Budget Requests								Preliminary Budget Recommendations					
Dept #	Department Name	Rank	Fund	Request Name	Personnel/ Operating	Capital	FTE	Personnel/ Operating	Capital	FTE	Allocated Earmark Amount	CAR Earmark Amount	In Reserve
119	County Attorney	UR	0001	Diversion Center	-	-	-	-	-	-	-	-	-
119	**County Attorney Total**				**1,377,226**	**-**	**2.00**	**1,746,882.00**	**-**	**2.00**	**-**	**-**	**-**
120	County Clerk	001	0001	Elections - Temporary Increase GF	184,098	-	-	184,098	-	-	-	-	-
120	County Clerk	001	0001	County Clerk Reduction Proposal	(897,707)	-	(10.00)	-	-	-	-	-	-
120	County Clerk	002	0128	Elections - Temporary Increase to EF	2,412,593	-	-	2,412,593	-	-	-	-	-
120	County Clerk	003	0001	Elections - 11 Election SPWs	962,055	-	11.00	962,055	-	-	-	-	-
120	County Clerk	004	0001	Misdemeanor 4 CCI SPW to FTE	312,692	-	4.00	312,692	-	4.00	-	-	-
120	County Clerk	005	0001	Elections - Planner Sr Community Liaison & Outreach SPW	101,402	-	-	102,497	-	-	-	-	-
120	County Clerk	006	0001	Elections Assistant Director FTE	152,546	-	1.00	152,546	-	1.00	-	-	-
120	County Clerk	007	0001	Customer Support Manager FTE	-	-	-	-	-	-	-	-	-
120	County Clerk	008	0001	4 Recording Specialist I FTEs	-	-	-	-	-	-	-	-	-
120	County Clerk	009	0001	Finance Internal Auditor	-	-	-	-	-	-	-	-	-
120	County Clerk	010	0001	120 PB5 - FY2027 - Civil - CSMAC	-	-	-	-	-	-	-	-	-
120	County Clerk	011	0001	5 Election Management Coordinator FTE to SPW	-	-	(5.00)	-	-	(5.00)	-	-	-
120	County Clerk	012	0001	Document Scanner Replacements	43,620	-	-	43,620	-	-	-	-	-
120	County Clerk	013	0001	Admin - Increase to Contract Maintenance Costs	83,175	-	-	83,175	-	-	-	-	-
120	County Clerk	014	0001	Finance Division QuickBooks and Laptop Request	13,309	18,200	-	-	-	-	-	-	-
120	County Clerk	015	0001	Ballot Redaction Software	55,000	-	-	-	-	-	-	-	-
120	County Clerk	016	0001	Elections Project Management Software	-	-	-	-	-	-	-	-	-
120	County Clerk	017	0001	Assisted Outpatient Treatment Program	81,673	-	-	81,673	-	-	-	-	-
120	County Clerk	018	0108	Records Analyst Associate SPW Continuation (6.0 SPWs)	487,639	-	6.00	487,639	-	-	-	-	-
120	County Clerk	019	0108	Misdemeanor Records CCI SPW Continuation (5.0 SPWs)	393,613	-	5.00	393,613	-	-	-	-	-
120	County Clerk	020	0108	Additional Funds for Recording Software	800,000	-	-	800,000	-	-	-	-	-
120	County Clerk	021	0108	3 Recording Specialist I SPWs	-	-	-	-	-	-	-	-	-
120	County Clerk	022	0108	Records Training Coordinator II SPW Renewal	94,987	-	-	94,987	-	-	-	-	-
120	County Clerk	023	0108	Plat Machine Replacement	12,945	-	-	12,945	-	-	-	-	-
120	County Clerk	024	0108	Customer Queue Management & Appointment System	75,000	-	-	75,000	-	-	-	-	-
120	County Clerk	025	0108	FlexScan+ Scanner	69,546	-	-	69,546	-	-	-	-	-
120	County Clerk	026	0004	Permanent Records Preservation Project	2,300,000	-	-	2,300,000	-	-	-	-	-
120	County Clerk	027	0004	Travis County Archives Storage	8,000	-	-	8,000	-	-	-	-	-
120	County Clerk	028	0001	External Affairs Records Analyst to Executive Assistant Reclass	-	-	-	-	-	-	-	-	-
120	County Clerk	029	0001	Financial Analyst Reclass	5,496	-	-	-	-	-	-	-	-
120	County Clerk	030	0001	Elections Coord to Elections Coord III Reclass	23,613	-	-	-	-	-	-	-	-
120	County Clerk	031	0001	Admin Office Manager Sr to Planner Sr Reclass	-	-	-	-	-	-	-	-	-
120	County Clerk	032	0001	5 Records Analyst Asst to Records Analyst Assoc Reclass	17,947	-	-	-	-	-	-	-	-
120	County Clerk	033	0001	Reclass CCII Sr. to CSMAC	4,984	-	-	-	-	-	-	-	-
120	County Clerk	034	0001	External Affairs Assistant Director to Division Director Reclass	5,645	-	-	-	-	-	-	-	-
120	County Clerk	035	0001	Reclassification of Administrative Assistant I to Administrative Assistant II	3,233	-	-	-	-	-	-	-	-
120	County Clerk	036	0001	Commissioners Court Specialist to Commissioner Court Supervisor Reclass	3,741	-	-	-	-	-	-	-	-
120	County Clerk	037	0001	Admin Office Manager to Office Manager Sr Reclass	4,006	-	-	-	-	-	-	-	-
120	County Clerk	038	0001	Elections - Target SPW Renewal	2,018,248	-	22.00	-	-	-	-	-	-
120	County Clerk	PBO	0001	FY 2027 Healthcare Increase (8%)	159,943	-	-	159,943	-	-	-	-	-
120	County Clerk	PBO	0001	Reduction in Ongoing Elections Temp Budget	(152,546)	-	-	(152,546)	-	-	-	-	-
120	County Clerk	PBO	0001	Additional Election Expenses	-	-	-	-	-	-	200,000	-	-
120	County Clerk	PBO	0004	FY 2027 Healthcare Increase (8%)	6,534	-	-	6,534	-	-	-	-	-
120	County Clerk	PBO	0108	FY 2027 Healthcare Increase (8%)	19,403	-	-	19,403	-	-	-	-	-
120	**County Clerk Total**				**9,858,433**	**18,200**	**34.00**	**8,602,013.00**	**-**	**-**	**200,000**	**-**	**-**
121	District Clerk	001	0001	Request for FTE - Court Clerk II Senior for CAFA	84,672	3,110	1.00	84,672	3,110	1.00	-	-	-
121	District Clerk	001	0001	Reduction in Permanent Salary Savings	(300,043)	-	(4.00)	-	-	-	-	-	-
121	District Clerk	002	0001	Reduction in Operational Line Items (Various)	(139,860)	-	-	-	-	-	-	-	-
121	District Clerk	002	0001	Reinstate Two Court Clerk II SPWs - Two Year Project	164,643	-	-	164,643	-	-	-	-	-
121	District Clerk	003	0001	Reduction of 4 FTE's	(308,310)	-	(4.00)	-	-	-	-	-	-
121	District Clerk	003	0001	CAFA Operating Budget / Overtime	25,092	-	-	-	-	-	50,000	-	-
121	District Clerk	004	0001	Request for Operating Budget for CAFA Temporary Funds	25,092	-	-	-	-	-	-	-	-
121	District Clerk	005	0127	Request for Special Funds for FTEs - Two SPW's for Civil Division	156,346	-	-	156,346	-	-	-	-	-
121	District Clerk	006	0127	Request for Special Funds - Microfilm Conversion	500,000	-	-	500,000	-	-	-	-	-
121	District Clerk	007	0139	Request for Special Funds - Plow Collections Software	36,000	-	-	36,000	-	-	-	-	-
121	District Clerk	PBO	0001	FY 2027 Healthcare Increase (8%)	151,779	-	-	151,779	-	-	-	-	-
121	District Clerk	PBO	0127	FY 2027 Healthcare Increase (8%)	2,200	-	-	2,200	-	-	-	-	-
121	District Clerk	PBO	0127	Transfer .5 FTE from 0139	43,211	-	0.50	43,211	-	0.50	-	-	-
121	District Clerk	PBO	0139	FY 2027 Healthcare Increase (8%)	1,100	-	-	1,100	-	-	-	-	-
121	District Clerk	PBO	0139	Transfer .5 FTE to 0127	(43,211)	-	(0.50)	(43,211)	-	(0.50)	-	-	-
121	**District Clerk Total**				**398,711**	**3,110**	**(7.00)**	**1,096,740.00**	**3,110**	**1.00**	**50,000**	**-**	**-**
122 - 193	Civil Courts	001	0001	Reclass to Exec Asst - Elected Official & JEA	212,733	-	-	212,733	-	-	-	-	-
122 - 193	Civil Courts	001	0001	Court Reduction	(673,267)	-	-	-	-	-	-	-	-
122 - 193	Civil Courts	002	0001	Two (2) Customer Support Technicians (SPW to FTE)	171,440	-	-	171,440	-	-	-	-	-
122 - 193	Civil Courts	003	0001	IDA / AMP Contract Developer	135,200	-	-	135,200	-	-	-	-	-
122 - 193	Civil Courts	004	0001	CAFA / Project Contract Developer	155,491	-	-	155,491	-	-	-	-	-
122 - 193	Civil Courts	005	0001	Zoom & Camera Upgrades (2 Courtrooms)	-	74,385	-	-	74,385	-	-	-	-
122 - 193	Civil Courts	006	0001	Maintenance of Current Effort (MOCE) - Tech	-	350,020	-	-	350,020	-	-	-	-

Summary of Budget Requests and PBO Changes for the FY 2027 Preliminary Budget

Budget Requests								Preliminary Budget Recommendations					
Dept #	Department Name	Rank	Fund	Request Name	Personnel/ Operating	Capital	FTE	Personnel/ Operating	Capital	FTE	Allocated Earmark Amount	CAR Earmark Amount	In Reserve
122 - 193	Civil Courts	007	0001	Azure Migration (Year 4 of 5)	270,400	-	-	270,400	-	-	-	-	-
122 - 193	Civil Courts	PBO	0001	FY 2027 FICA Cap Increase	334	-	-	334	-	-	-	-	-
122 - 193	Civil Courts	PBO	0001	FY 2027 Healthcare Increase (8%)	108,335	-	-	108,335	-	-	-	-	-
122 - 193	Civil Courts	PBO	0113	FY 2027 Healthcare Increase (8%)	3,300	-	-	3,300	-	-	-	-	-
122 - 193	**Civil Courts Total**				**383,966**	**424,405**	**-**	**1,057,233.00**	**424,405**	**-**	**-**	**-**	**-**
122 - 193	Civil Courts Legally Mandat	000	0001	Court Appointed Attorney Fee Budget Reduction	-	-	-	-	-	-	-	-	-
122 - 193	Civil Courts Legally Mandat	001	0001	Foreign Language Court Interpreters	25,000	-	-	-	-	-	-	-	-
122 - 193	Civil Courts Legally Mandat	002	0001	Deputy (Substitute) Court Reporter Daily Rate	25,000	-	-	-	-	-	-	-	-
122 - 193	Civil Courts Legally Mandat	003	0001	Legally Mandated Fees	-	-	-	-	-	-	200,000	-	-
122 - 193	**Civil Courts Legally Mandated Fees Total**				**50,000**	**-**	**-**	**-**	**-**	**-**	**200,000**	**-**	**-**
123	District Attorney	001	0001	Grant Funded Positions Extension	380,165	-	-	96,044	-	1.00	-	-	-
123	District Attorney	001	0001	Eliminate Civil Section	-	-	-	-	-	-	-	-	-
123	District Attorney	002	0001	Homicide and Major Crimes Unit	156,248	-	-	41,100	-	1.00	-	-	-
123	District Attorney	003	0001	Projects and Compliance Team	1,130,492	-	-	1,130,492	-	-	-	-	-
123	District Attorney	004	0001	Records Clerk	79,303	2,940	1.00	-	-	-	-	-	-
123	District Attorney	005	0001	Professional Development	194,491	-	-	-	-	-	-	-	-
123	District Attorney	006	0001	Survivor-Centered Restorative Dialogues	30,000	-	-	20,000	-	-	-	-	-
123	District Attorney	007	0001	Court Costs	350,000	-	-	100,000	-	-	50,000	-	-
123	District Attorney	008	0001	Travis County Transformation Project	2,500,000	-	-	-	-	-	-	-	-
123	District Attorney	PBO	0001	FY 2027 FICA Cap Increase	1,171	-	-	1,171	-	-	-	-	-
123	District Attorney	PBO	0001	FY 2027 Healthcare Increase (8%)	278,262	-	-	278,262	-	-	-	-	-
123	District Attorney	PBO	0001	SPW to FTE (internally funded)	-	-	7.00	-	-	7.00	-	-	-
123	**District Attorney Total**				**5,100,132**	**2,940**	**8.00**	**1,667,069.00**	**-**	**9.00**	**50,000**	**-**	**-**
124 - 194	Criminal Courts	001	0001	Court Reporter Reduction	(137,958)	-	(1.00)	(137,958)	-	(1.00)	-	-	-
124 - 194	Criminal Courts	001	0001	Coordinator and Judicial Aide Reclass	185,838	-	-	185,838	-	-	-	-	-
124 - 194	Criminal Courts	002	0001	Court Coordinator - Floater	110,583	2,600	1.00	110,583	2,600	1.00	-	-	-
124 - 194	Criminal Courts	002	0001	Criminal Courts Proposed Budget Reductions	-	-	-	-	-	-	-	-	-
124 - 194	Criminal Courts	003	0001	Technology MOCE	439,100	-	-	-	439,100	-	-	-	-
124 - 194	Criminal Courts	PBO	0001	FY 2027 FICA Cap Increase	1,169	-	-	1,169	-	-	-	-	-
124 - 194	Criminal Courts	PBO	0001	FY 2027 Healthcare Increase (8%)	107,235	-	-	107,235	-	-	-	-	-
124 - 194	**Criminal Courts Total**				**705,967**	**2,600**	**-**	**266,867.00**	**441,700**	**-**	**-**	**-**	**-**
124 - 194	Criminal Courts Legally Ma	001	0001	Increase in Competency Evaluation Fee	200,000	-	-	200,000	-	-	-	-	-
124 - 194	Criminal Courts Legally Ma	002	0001	Contract CAFA Programmer	155,491	-	-	155,491	-	-	-	-	-
124 - 194	**Criminal Courts Legally Mandated Fees Total**				**355,491**	**-**	**-**	**355,491.00**	**-**	**-**	**-**	**-**	**-**
125	Probate Court	001	0001	Assisted Outpatient Treatment Program	47,449	-	-	47,449	-	-	-	-	-
125	Probate Court	001	0001	Operating Expenses	-	-	-	-	-	-	-	-	-
125	Probate Court	002	0001	Reducing Temporary Salaries	-	-	-	-	-	-	-	-	-
125	Probate Court	002	0001	Reducing Temporary Salary Saving	(45,981)	-	-	-	-	-	-	-	-
125	Probate Court	003	0001	Reducing Family Eldercare contract	-	-	-	-	-	-	-	-	-
125	Probate Court	PBO	0001	FY 2027 FICA Cap Increase	334	-	-	334	-	-	-	-	-
125	Probate Court	PBO	0001	FY 2027 Healthcare Increase (8%)	24,197	-	-	24,197	-	-	-	-	-
125	Probate Court	PBO	0001	Court Operations and Judicial Aide Reclass	27,108	-	-	27,108	-	-	-	-	-
125	Probate Court	PBO	0124	FY 2027 Healthcare Increase (8%)	2,200	-	-	2,200	-	-	-	-	-
125	**Probate Court Total**				**55,307**	**-**	**-**	**101,288.00**	**-**	**-**	**-**	**-**	**-**
126	Justice of the Peace - Preci	002	0001	Court Clerk SPW - Criminal Division	77,078	-	-	-	-	-	-	-	-
126	Justice of the Peace - Preci	002	0001	Court Clerk SPW - Civil Division	77,078	-	-	-	-	-	-	-	-
126	Justice of the Peace - Preci	PBO	0001	FY 2027 Healthcare Increase (8%)	18,699	-	-	18,699	-	-	-	-	-
126	Justice of the Peace - Preci	PBO	0001	Transfer to Juvenile Case Management Fund	60,585	-	-	60,585	-	-	-	-	-
126	Justice of the Peace - Preci	PBO	0152	FY 2027 Healthcare Increase (8%)	1,100	-	-	1,100	-	-	-	-	-
126	**Justice of the Peace - Precinct One Total**				**234,540**	**-**	**-**	**80,384.00**	**-**	**-**	**-**	**-**	**-**
127	Justice of the Peace - Preci	001	0001	Staff Reduction	(163,107)	-	(2.00)	-	-	-	-	-	-
127	Justice of the Peace - Preci	PBO	0001	FY 2027 Healthcare Increase (8%)	32,997	-	-	32,997	-	-	-	-	-
127	Justice of the Peace - Preci	PBO	0001	Transfer to Juvenile Case Management Fund	52,031	-	-	52,031	-	-	-	-	-
127	Justice of the Peace - Preci	PBO	0152	FY 2027 Healthcare Increase (8%)	1,100	-	-	1,100	-	-	-	-	-
127	**Justice of the Peace - Precinct Two Total**				**(76,979)**	**-**	**(2.00)**	**86,128.00**	**-**	**-**	**-**	**-**	**-**
128	Justice of the Peace - Preci	000	0001	Proposed 5% Reduction	(126,854)	-	(2.00)	-	-	-	-	-	-
128	Justice of the Peace - Preci	PBO	0001	FY 2027 Healthcare Increase (8%)	25,298	-	-	25,298	-	-	-	-	-
128	Justice of the Peace - Preci	PBO	0001	Transfer to Juvenile Case Management Fund	25,374	-	-	25,374	-	-	-	-	-
128	Justice of the Peace - Preci	PBO	0125	FY 2027 Healthcare Increase (8%)	1,100	-	-	1,100	-	-	-	-	-
128	**Justice of the Peace - Precinct Three Total**				**(75,082)**	**-**	**(2.00)**	**51,772.00**	**-**	**-**	**-**	**-**	**-**
129	Justice of the Peace - Preci	001	0001	JP4 Criminal and Civil Division Reduction Proposal	(17,318)	-	-	-	-	-	-	-	-
129	Justice of the Peace - Preci	001	0152	JCM Reduction Proposal	-	-	-	-	-	-	-	-	-
129	Justice of the Peace - Preci	001	0161	SPW to Permanent FTE	80,035	-	1.00	80,035	-	1.00	-	-	-
129	Justice of the Peace - Preci	002	0001	JP4 Criminal and Civil Division Reduction Proposal	(80,068)	-	(1.00)	-	-	-	-	-	-
129	Justice of the Peace - Preci	002	0001	New FTE - Court Clerk I	236,817	8,820	3.00	83,758	3,620	1.00	-	-	-
129	Justice of the Peace - Preci	PBO	0001	FY 2027 Healthcare Increase (8%)	20,898	-	-	20,898	-	-	-	-	-
129	Justice of the Peace - Preci	PBO	0001	Transfer to Juvenile Case Management Fund	62,010	-	-	62,010	-	-	-	-	-
129	Justice of the Peace - Preci	PBO	0001	Visiting Judge Funding Earmark	-	-	-	-	-	-	16,879	-	-
129	Justice of the Peace - Preci	PBO	0152	FY 2027 Healthcare Increase (8%)	1,100	-	-	1,100	-	-	-	-	-
129	**Justice of the Peace - Precinct Four Total**				**303,474**	**8,820**	**3.00**	**247,801.00**	**3,620**	**2.00**	**16,879**	**-**	**-**

Summary of Budget Requests and PBO Changes for the FY 2027 Preliminary Budget

Budget Requests								Preliminary Budget Recommendations					
Dept #	Department Name	Rank	Fund	Request Name	Personnel/ Operating	Capital	FTE	Personnel/ Operating	Capital	FTE	Allocated Earmark Amount	CAR Earmark Amount	In Reserve
130	Justice of the Peace - Preci	001	0001	Elimination of Court Clerk II Sr. Position and Operating Reduction	(87,901)	-	-	-	-	-	-	-	-
130	Justice of the Peace - Preci	001	0001	Continuation of SPW Court Clerk I: Civil Department Backlog Remediation & Sustainability	78,173	-	-	78,173	-	-	-	-	-
130	Justice of the Peace - Preci	002	0161	Continuation of SPW Court Clerk I: Criminal Dept. Collections & Backlog Initiative	78,173	3,110	-	78,173	-	-	-	-	-
130	Justice of the Peace - Preci	003	0001	1 New SPW Court Clerk I Operational Sustainability & Equitable Access	77,078	-	1.00	-	-	-	-	-	-
130	Justice of the Peace - Preci	PBO	0001	FY 2027 Healthcare Increase (8%)	18,699	-	-	18,699	-	-	-	-	-
130	**Justice of the Peace - Precinct Five Total**				**164,222**	**3,110**	**1.00**	**175,045.00**	**3,110**	**-**	**-**	**-**	**-**
131	Constable - Precinct One	001	0001	Civil Constable Deputy Sr.	-	-	-	-	-	-	-	-	-
131	Constable - Precinct One	002	0001	Court Clerk I	81,113	-	1.00	78,173	2,940	1.00	-	-	-
131	Constable - Precinct One	003	0001	Axon - Justice System - Evidence Management	37,067	-	-	-	-	-	-	-	-
131	Constable - Precinct One	004	0001	Security Deputies	259,031	252,128	-	-	-	-	-	-	523,613
131	Constable - Precinct One	PBO	0001	FY 2027 Healthcare Increase (8%)	30,797	-	-	30,797	-	-	-	-	-
131	**Constable - Precinct One Total**				**408,008**	**252,128**	**1.00**	**108,970.00**	**2,940**	**1.00**	**-**	**-**	**523,613**
132	Constable - Precinct Two	001	0001	Telecommunication Supervisor	-	-	-	-	-	-	-	-	-
132	Constable - Precinct Two	002	0001	Civil Clerks	79,173	-	-	79,173	2,600	-	-	-	-
132	Constable - Precinct Two	003	0001	Law Enforcement Equipment	20,000	-	-	20,000	-	-	-	-	-
132	Constable - Precinct Two	004	0001	Expired Body Armor Replacement	23,569	-	-	23,569	-	-	-	-	-
132	Constable - Precinct Two	005	0001	Axon - Justice System - Evidence Management	112,547	-	-	-	-	-	-	-	-
132	Constable - Precinct Two	005	0001	Reduction	-	-	-	-	-	-	-	-	-
132	Constable - Precinct Two	006	0001	Security Deputies	259,031	252,128	-	-	-	-	-	-	523,613
132	Constable - Precinct Two	PBO	0001	FY 2027 Healthcare Increase (8%)	53,894	-	-	53,894	-	-	-	-	-
132	**Constable - Precinct Two Total**				**548,214**	**252,128**	**-**	**176,636.00**	**2,600**	**-**	**-**	**-**	**523,613**
133	Constable - Precinct Three	001	0001	Reclassification of Classified Positions to POPs Positions (Internally Funded)	47,391	411,732	-	20,750	37,791	-	-	-	
133	Constable - Precinct Three	002	0001	Security Deputies	259,031	252,128	2.00	-	-	-	-	-	523,613
133	Constable - Precinct Three	003	0001	Axon - Justice System - Evidence Management	55,904	-	-	-	-	-	-	-	
133	Constable - Precinct Three	004	0001	Body Armor	3,600	-	-	3,600	-	-	-	-	
133	Constable - Precinct Three	PBO	0001	FY 2027 Healthcare Increase (8%)	30,798	-	-	30,798	-	-	-	-	
133	**Constable - Precinct Three Total**				**396,724**	**663,860**	**2.00**	**55,148.00**	**37,791**	**-**	**-**	**-**	**523,613**
134	Constable - Precinct Four	001	0001	Axon - Justice System - Evidence Management	67,419	-	-	-	-	-	-	-	-
134	Constable - Precinct Four	002	0001	Security Deputies	259,031	252,128	2.00	-	-	-	-	-	523,613
134	Constable - Precinct Four	PBO	0001	FY 2027 Healthcare Increase (8%)	38,496	-	-	38,496	-	-	-	-	-
134	Constable - Precinct Four	PBO	0001	PB-5R Reduction	-	-	-	-	-	-	-	-	-
134	**Constable - Precinct Four Total**				**364,946**	**252,128**	**2.00**	**38,496.00**	**-**	**-**	**-**	**-**	**523,613**
135	Constable - Precinct Five	001	0001	HMS Security Coordinator	160,912	37,926	2.00	-	-	-	-	-	-
135	Constable - Precinct Five	002	0001	Body Armor Replacement	19,635	-	-	19,635	-	-	-	-	-
135	Constable - Precinct Five	003	0001	Axon - Justice System - Evidence Management	73,290	-	-	-	-	-	-	-	-
135	Constable - Precinct Five	PBO	0001	FY 2027 Healthcare Increase (8%)	68,191	-	-	68,191	-	-	-	-	-
135	Constable - Precinct Five	PBO	0001	Security Contract Safe Alliance	(52,432)	-	-	(52,432)	-	-	-	-	-
135	**Constable - Precinct Five Total**				**269,596**	**37,926**	**2.00**	**35,394.00**	**-**	**-**	**-**	**-**	**-**
136	Dispute Resolution Center	001	0104	DRC Software Upgrade and Compensation Equity Adjustment	50,000	-	-	10,000	-	-	-	-	-
136	**Dispute Resolution Center Total**				**50,000**	**-**	**-**	**10,000.00**	**-**	**-**	**-**	**-**	**-**
137	Sheriff	001	0001	Corrections Staffing Study Implementation - Year 2	1,496,686	33,076	16.00	561,932	32,396	4.00	-	-	-
137	Sheriff	002	0001	Law Enforcement Staffing Study Implementation - Year 1	-	-	-	-	-	-	-	-	-
137	Sheriff	003	0001	Records Analyst Assistant	80,173	2,940	1.00	80,173	2,940	1.00	-	-	-
137	Sheriff	004	0001	Internal Affairs Detective	145,068	116,123	1.00	-	-	-	-	-	-
137	Sheriff	005	0001	Physician II	255,701	2,940	1.00	27,375	2,940	1.00	-	-	-
137	Sheriff	006	0001	Inmate Mental Health Positions	410,359	11,760	4.00	8,000	5,880	2.00	-	-	-
137	Sheriff	007	0001	Technology TAC & OSPR Positions	286,216	5,880	2.00	286,216	5,880	2.00	-	-	-
137	Sheriff	008	0001	Financial Analyst	94,760	2,940	1.00	-	-	-	-	-	-
137	Sheriff	009	0001	Customer Support Analysts	367,041	73,760	4.00	-	-	-	-	-	-
137	Sheriff	010	0001	Central Warrants Records Analyst Supervisor	97,867	2,940	1.00	-	-	-	-	-	-
137	Sheriff	011	0001	Central Warrants/Records Reclassifications	44,106	-	-	-	-	-	-	-	-
137	Sheriff	012	0001	Human Resources Reclassifications	9,081	-	-	-	-	-	-	-	-
137	Sheriff	013	0001	Law Enforcement Chaplain	93,919	2,600	1.00	-	-	-	-	-	-
137	Sheriff	014	0001	EHR Project Manager SPW	165,776	-	-	165,776	-	-	-	-	-
137	Sheriff	015	0001	Inmate Related and Operating Expenses	2,000,000	-	-	1,500,000	-	-	-	-	-
137	Sheriff	016	0001	Recruitment Marketing Contract	862,500	-	-	-	-	-	-	-	-
137	Sheriff	017	0001	Auto Theft Grant Match and Equipment	92,808	252,592	-	92,808	62,592	-	-	-	-
137	Sheriff	018	0001	Kitchen Replacement and Renovation (Bldg. 110)	-	57,300,000	-	-	-	-	5,000,000	10,000,000	-
137	Sheriff	019	0001	TCCC/TCJ Fire Alarm System Replacements	-	5,000,000	-	-	5,000,000	-	-	-	-
137	Sheriff	020	0001	Emergency Exit Landings (Bldg. 2 & 3)	-	460,000	-	-	460,000	-	-	-	-
137	Sheriff	021	0001	Reserve Fleet Replacement and Modification - Year 2	24,878	2,921,460	-	16,051	134,459	-	-	-	-
137	Sheriff	022	0001	DNA and Forensic Genetic Testing	115,000	-	-	115,000	-	-	-	-	-
137	Sheriff	023	0001	Law Enforcement Equipment	8,500	776,000	-	8,500	776,000	-	-	-	-
137	Sheriff	024	0001	Replacement Building Security Door System (Bldg. 12)	-	1,800,000	-	-	1,800,000	-	-	-	-
137	Sheriff	025	0001	Kitchen Equipment Replacement	36,232	260,000	-	36,232	-	-	-	1,020,000	-
137	Sheriff	026	0001	Bunk Bed Safety Improvements (Bldg. 12)	1,450,000	-	-	1,450,000	-	-	-	-	-
137	Sheriff	027	0001	Firing Range Roof Infrastructure Improvement	-	1,500,000	-	-	-	-	-	-	-
137	Sheriff	028	0001	Baylor Suicide Prevention Modeling Project	595,000	-	-	-	-	-	-	-	-
137	Sheriff	029	0001	Officer Technology Equipment Request	3,376,435	250,000	-	-	-	-	-	-	-
137	Sheriff	030	0001	Domestic Boilers Replacement (Bldg. 12)	-	1,500,000	-	-	1,500,000	-	-	-	-

Summary of Budget Requests and PBO Changes for the FY 2027 Preliminary Budget

Budget Requests								Preliminary Budget Recommendations					
Dept #	Department Name	Rank	Fund	Request Name	Personnel/ Operating	Capital	FTE	Personnel/ Operating	Capital	FTE	Allocated Earmark Amount	CAR Earmark Amount	In Reserve
137	Sheriff	031	0001	Fire Dampers & Smoke Exhaust Systems	-	1,100,000	-	-	1,100,000	-	-	-	-
137	Sheriff	032	0001	Animal Cruelty ILA Funding	80,000	-	-		-	-		-	80,000
137	Sheriff	033	0001	Non-Standard Computer Replacements	50,600	-	-	50,600	-	-	-	-	-
137	Sheriff	034	0001	HSB Standby Generator Replacement (Bldg. 106)	-	1,000,000	-	-	1,000,000	-	-	-	-
137	Sheriff	035	0001	Other TCCC Standby Generator Replacement	-	460,000	-	-	-	-	-	-	-
137	Sheriff	036	0001	Cavlock Replacement (Bldg. 1)	-	3,000,000	-	-	3,000,000	-	-	-	-
137	Sheriff	037	0001	TCCC Re-cabling Project (Bldg. 3, 12, & HSB)	-	1,500,000	-	-	1,500,000	-	-	-	-
137	Sheriff	038	0001	Sliding Door Maintenance - Year 1	300,000	-	-	300,000	-	-	-	-	-
137	Sheriff	039	0001	Light Fixture Replacements (Bldg. 1, 2 & 3)	300,000	-	-	300,000	-	-	-	-	-
137	Sheriff	040	0001	Ammo Storage Shed Upgrade	-	2,300,000	-	-	-	-	-	-	-
137	Sheriff	041	0001	Key Watcher Box Project	33,000	99,000	-	33,000	99,000	-	-	-	-
137	Sheriff	042	0001	Mental Health Diversion Team	750,000	-	-	-	-	-	-	-	-
137	Sheriff	043	0001	Emergency Response Battery Lighting	60,000	-	-	60,000	-	-	-	-	-
137	Sheriff	044	0001	ADA Shower Modification (Bldg. 2)	-	250,000	-	-	250,000	-	-	-	-
137	Sheriff	045	0001	HVAC Circulating Pumps (Bldg. 110)	-	225,000	-	-	-	-	-	-	-
137	Sheriff	046	0001	West Command Renovation	-	300,000	-	-	150,000	-	-	-	-
137	Sheriff	047	0001	Obsolete Generator Removal	125,000	-	-	125,000	-	-	-	-	-
137	Sheriff	048	0001	SWAT Tactical Vehicle Replacement	-	500,000	-	-	500,000	-	-	-	-
137	Sheriff	049	0001	VCT Tile Replacement and Drain Installation (Bldg. 1)	-	900,000	-	-	900,000	-	-	-	-
137	Sheriff	050	0001	Complete HSB Renovations	-	1,100,000	-	-	1,100,000	-	-	-	-
137	Sheriff	051	0001	Background Investigation Software	100,000	-	-	-	-	-	125,000	-	-
137	Sheriff	PBO	0001	FY 2027 FICA Cap Increase	1,003	-	-	1,003	-	-	-	-	-
137	Sheriff	PBO	0001	FY 2027 Healthcare Increase (8%)	2,106,529	-	-	2,106,529	-	-	-	-	-
137	Sheriff	PBO	0001	PBO Correction - CAFA Staffing April 2026	948,065	-	10.00	948,065	-	10.00	-	-	-
137	Sheriff	PBO	0001	PBO Correction - Salary Savings Reduction	(1,221,293)	-	-	(1,221,293)	-	-	-	-	-
137	Sheriff	PBO	0111	Balance Transfer for CHS Fund to GF	32,762	-	-	32,762	-	-	-	-	-
137	**Sheriff Total**				**15,773,772**	**85,009,011**	**42**	**7,083,729**	**19,382,087**	**20**	**5,125,000**	**11,020,000**	**80,000**
138	Medical Examiner	001	0001	Tissue Processor	88,555	-	-	88,555	-	-	-	-	-
138	Medical Examiner	002	0001	TeraRecon Licenses and Service Agreement	6,410	-	-	6,410	-	-	-	-	-
138	Medical Examiner	003	0001	Ancestry.com Annual Subscription	3,500	-	-	3,500	-	-	-	-	-
138	Medical Examiner	004	0001	Laboratory UPS Infrastructure Upgrade	35,155	-	-	35,155	-	-	-	-	-
138	Medical Examiner	005	0001	LC/ MS Operating System Upgrade	17,845	-	-	17,845	-	-	-	-	-
138	Medical Examiner	006	0001	Autopsy Scales	8,410	-	-	8,410	-	-	-	-	-
138	Medical Examiner	007	0001	Service Agreement Change for QTOF	25,310	-	-	25,310	-	-	-	-	-
138	Medical Examiner	008	0001	Increase in Laboratory Testing Costs	18,000	-	-	18,000	-	-	-	-	-
138	Medical Examiner	009	0001	Straddle Stacker Lifts (Forklift)	23,260	-	-	23,260	-	-	-	-	-
138	Medical Examiner	010	0001	Overtime Resources	-	-	-	-	-	-	25,000	-	-
138	Medical Examiner	011	0001	Tech Remodel	-	-	-	-	-	-	-	600,000	-
138	Medical Examiner	012	0001	Morgue Flooring Replacement	-	-	-	-	-	-	-	755,577	-
138	Medical Examiner	013	0001	Washer / Dryer	-	-	-	-	-	-	-	25,000	-
138	Medical Examiner	014	0001	Water Reserve Tank	-	-	-	-	-	-	-	250,000	-
138	Medical Examiner	PBO	0001	FY 2027 FICA Cap Increase	1,674	-	-	1,674	-	-	-	-	-
138	Medical Examiner	PBO	0001	FY 2027 Healthcare Increase (8%)	67,093	-	-	67,093	-	-	-	-	-
138	Medical Examiner	PBO	0001	Cadaver Transport Contract	-	-	-	-	-	-	-	-	-
138	Medical Examiner	PBO	0001	Service Contracts	-	-	-	-	-	-	-	-	-
138	**Medical Examiner Total**				**295,212**	**-**	**-**	**295,212.00**	**-**	**-**	**25,000**	**1,630,577**	**-**
139	Community Supervision an	001	0001	Office Equipment and Supplies	(23,325)	-	-	-	-	-	-	-	-
139	Community Supervision an	02R	0001	Eliminate 1.0 FTE CSCD Accounting Specialist I	(61,017)	-	-	(61,017)	-	(1.00)	-	-	-
139	Community Supervision an	LATE	0001	3% Compensation for CSCD employees	360,733	-	-	-	-	-	-	-	-
139	**Community Supervision and Corrections Total**				**276,391**	**-**	**-**	**(61,017.00)**	**-**	**(1.00)**	**-**	**-**	**-**
140	Counseling and Education	06R	0001	Budget Reduction Proposals	(280,201)	-	-	(2,025)	-	-	-	-	-
140	Counseling and Education	PBO	0001	FY 2027 Healthcare Increase (8%)	51,695	-	-	51,695	-	-	-	-	-
140	**Counseling and Education Services Total**				**(228,506)**	**-**	**-**	**49,670.00**	**-**	**-**	**-**	**-**	**-**
141	Community Legal Services	001	0001	CLS Budget Reduction Proposal	-	-	-	-	-	-	-	-	-
141	Community Legal Services	001	0001	Right Size for Felony Increase	1,347,525	26,000	10.00	-	-	-	-	-	-
141	Community Legal Services	002	0001	Law Library Family Law Reference Attorney (1.0 FTE)	133,773	2,600	1.00	-	-	-	-	-	-
141	Community Legal Services	003	0001	Law Library Protective Order Assistance Staff (1.0 FTE)	133,773	2,600	1.00	-	-	-	-	-	-
141	Community Legal Services	004	0001	Law Library Director Compensation Parity	51,994	-	-	16,243	-	-	-	-	-
141	Community Legal Services	005	0001	Reclass - CLS Admin - Accountant Sr	9,648	-	-	9,648	-	-	-	-	-
141	Community Legal Services	006	0001	Driver's License and Criminal Records Clearing Program Staffing (1.0 FTE)	136,796	2,600	1.00	-	-	-	-	-	-
141	Community Legal Services	007	0001	CLS Paid Internship Program	214,775	-	-	15,000	-	-	-	-	-
141	Community Legal Services	008	0001	CLS Deputy Director (1.0 FTE)	232,277	2,600	1.00	-	-	-	-	-	-
141	Community Legal Services	009	0001	TCCR Legal Director (1.0 FTE)	225,136	2,600	1.00	-	-	-	-	-	-
141	Community Legal Services	010	0001	Law Library Case Review Staff	307,192	-	-	307,192	-	2.75	-	-	-
141	Community Legal Services	011	0001	OPR DV Specialist Social Worker (1.0 FTE)	122,295	2,600	1.00	-	-	-	-	-	-
141	Community Legal Services	012	0001	Program Manager Sr (1.0 FTE) for Defense Data Analysis	194,888	2,600	1.00	-	-	-	-	-	-
141	Community Legal Services	013	0001	CLS Digital Presence and Digital Services	120,000	-	-	-	-	-	-	-	-
141	Community Legal Services	014	0001	TCCR Investigator (1.0 FTE)	119,214	64,600	1.00	-	-	-	-	-	-
141	Community Legal Services	015	0001	Padilla Attorney Staff for Magistration (2.0 FTEs)	368,202	5,200	2.00	-	-	-	-	-	-
141	Community Legal Services	016	0001	OPR Parent Advocates (2.0 FTEs)	193,858	5,200	2.00	-	-	-	-	-	-

Summary of Budget Requests and PBO Changes for the FY 2027 Preliminary Budget

Budget Requests								Preliminary Budget Recommendations					
Dept #	Department Name	Rank	Fund	Request Name	Personnel/ Operating	Capital	FTE	Personnel/ Operating	Capital	FTE	Allocated Earmark Amount	CAR Earmark Amount	In Reserve
141	Community Legal Services	017	0001	OPR Client Emergency Funding	25,000	-	-	-	-	-	-	-	-
141	Community Legal Services	018	0001	TCCR Multi-disciplinary Team (3.0 FTEs)	410,123	69,800	3.00	-	-	-	-	-	-
141	Community Legal Services	019	0001	OPR Professional Training Budget Increase	7,200	-	-	-	-	-	-	-	-
141	Community Legal Services	020	0001	CLS Training Director (1.0 FTE)	222,839	2,600	1.00	-	-	-	-	-	-
141	Community Legal Services	021	0001	TCCR Board Certification Resources	-	-	-	-	-	-	-	-	-
141	Community Legal Services	022	0001	CLS IT Team - BA III (1.0 FTE)	152,419	2,600	1.00	-	-	-	-	-	-
141	Community Legal Services	023	0001	Rightsizing the Law Library Fund	-	-	-	-	-	-	-	-	-
141	Community Legal Services	024	0001	Reclass - CLS Admin - Financial Supervisor	-	-	-	-	-	-	-	-	-
141	Community Legal Services	025	0001	TCCR Drafting Software	7,324	-	-	-	-	-	-	-	-
141	Community Legal Services	026	0001	Legal Research Materials	22,752	-	-	22,752	-	-	-	-	-
141	Community Legal Services	027	0001	Appellate Public Defense Program (2.0 FTEs)	331,113	5,200	2.00	-	-	-	-	-	-
141	Community Legal Services	LATE	0001	Immigration Legal Services	1,000,000	-	-	-	-	-	-	-	-
141	Community Legal Services	PBO	0001	FY 2027 FICA Cap Increase	501	-	-	501	-	-	-	-	-
141	Community Legal Services	PBO	0001	FY 2027 Healthcare Increase (8%)	59,390	-	-	59,390	-	-	-	-	-
141	Community Legal Services	PBO	0001	General Fund Transfer to Law Library Fund	150,000	-	-	150,000	-	-	-	-	-
141	Community Legal Services	PBO	0001	Receive Law Library Director 0.75 FTE from the Special Fund	135,445	-	0.75	135,445	-	0.75	-	-	-
141	Community Legal Services	PBO	0100	FY 2027 Healthcare Increase (8%)	8,803	-	-	8,803	-	-	-	-	-
141	Community Legal Services	PBO	0100	Transfer Law Library Director 0.75 to the General Fund	(135,445)	-	(0.75)	(135,445)	-	(0.75)	-	-	-
141	**Community Legal Services Total**				**6,308,810**	**199,400**	**29.00**	**589,529.00**	**-**	**2.75**	**-**	**-**	**-**
142	Pretrial Services	005	0001	Budget Reduction - 5% Estimate	(768,900)	-	-	-	-	-	-	-	-
142	Pretrial Services	01	0001	Mental Health (MH) Staffing	179,516	-	2.00	269,273	2,600	2.00	-	-	-
142	Pretrial Services	02	0001	Pretrial Investigations Senior - SPW	92,758	-	-	92,758	-	1.00	-	-	-
142	Pretrial Services	03	0001	Case Management Staffing - PTO Seniors	191,516	5,880	-	92,758	-	-	-	-	-
142	Pretrial Services	04	0001	Electronic Monitoring	250,000	-	-	-	-	-	750,000	-	-
142	Pretrial Services	LATE	0001	Internally fund 0.42 FTE Pretrial Unit Manager II	-	-	0.42	-	-	0.42	-	-	-
142	Pretrial Services	PBO	0001	FY 2027 Healthcare Increase (8%)	132,488	-	-	132,488	-	-	-	-	-
142	Pretrial Services	PBO	0001	Eliminate 2.0 FTE Chemical Dependency Counselors	-	-	-	(172,056)	-	(2.00)	-	-	-
142	Pretrial Services	PBO	0001	Eliminate 1.0 FTE Office Specialist Position	-	-	(1.00)	-	-	(1.00)	-	-	-
142	**Pretrial Services Total**				**77,378**	**5,880**	**1.42**	**415,221.00**	**2,600**	**0.42**	**750,000**	**-**	**-**
144	Public Defender's Office	001	0001	Retention Supporting Compensation Adjustments (Career Ladders and Market Reclasses)	359,327	-	-	123,530	-	-	-	-	-
144	Public Defender's Office	001	0001	Reduced Representation of Clients and Cases by the PDO	-	-	-	-	-	-	-	-	-
144	Public Defender's Office	002	0001	Continue 2 SPW Padilla Attorneys or Convert to FTEs	357,399	-	2.00	357,399	-	-	-	-	-
144	Public Defender's Office	003	0001	Convert SPW Legal Secretary to FTE	89,828	-	1.00	89,828	-	1.00	-	-	-
144	Public Defender's Office	004	0001	Convert SPW Case Worker to FTE	98,624	-	1.00	98,624	-	1.00	-	-	-
144	Public Defender's Office	005	0001	Family Unity Pilot	430,135	7,800	3.00	-	-	-	-	-	-
144	Public Defender's Office	006a	0001	Right Size for Felony Increase	1,347,527	26,000	10.00	-	-	-	1,576,124	26,000	-
144	Public Defender's Office	007	0001	Emergency Shelter Funds	120,000	-	-	-	-	-	100,000	-	-
144	Public Defender's Office	008	0001	Community Reception Services Specialist	115,877	2,600	-	-	-	-	-	-	-
144	Public Defender's Office	009	0001	Cellular Airtime Contract Fee Increases	6,390	-	-	-	-	-	-	-	-
144	Public Defender's Office	PBO	0001	FY 2027 FICA Cap Increase	668	-	-	668	-	-	-	-	-
144	Public Defender's Office	PBO	0001	FY 2027 Healthcare Increase (8%)	133,084	-	-	133,084	-	-	-	-	-
144	**Public Defender's Office Total**				**3,058,859**	**36,400**	**17.00**	**803,133.00**	**-**	**2.00**	**1,676,124**	**26,000**	**-**
145	Juvenile Probation	000	0001	ADA Restroom remodel	-	447,851	-	-	447,851	-	-	-	-
145	Juvenile Probation	000	0001	Food Services Requests	135,562	-	-	135,562	-	-	-	-	-
145	Juvenile Probation	000	0001	Juvenile Probation Facilities projects	996,054	1,527,308	-	796,054	1,944,056	-	-	-	-
145	Juvenile Probation	000	0001	FTE Reduction	(1,811,632)	-	(12.00)	(462,291)	-	(5.00)	-	-	-
145	Juvenile Probation	000	0001	Reduction of Target Budget 1	(1,406,547)	-	(9.00)	-	-	-	-	-	-
145	Juvenile Probation	000	0001	Reduction of Target Budget 2	(10,216)	-	-	-	-	-	-	-	-
145	Juvenile Probation	000	0001	Reduction of Target Budget 3	(394,869)	-	(3.00)	-	-	-	-	-	-
145	Juvenile Probation	001	0001	Social Services Barista Vocational Training Program	26,000	-	-	-	-	-	-	-	-
145	Juvenile Probation	002	0001	Juvenile IT and Research Project and Operating	1,335,000	152,300	-	1,120,000	167,000	-	-	-	-
145	Juvenile Probation	003	0001	Texas Juvenile Justice Department (TJJD) Grant Budget Shortfall-Earmark	1,500,000	-	-	-	-	-	-	-	-
145	Juvenile Probation	004	0001	Medical Services Critical Need	49,250	-	-	49,250	-	-	-	-	-
145	Juvenile Probation	006	0001	Juvenile Probation Security Operations	25,442	678,280	-	25,442	678,280	-	-	-	-
145	Juvenile Probation	PBO	0001	FY 2027 FICA Cap Increase	167	-	-	167	-	-	-	-	-
145	Juvenile Probation	PBO	0001	FY 2027 Healthcare Increase (8%)	481,737	-	-	481,737	-	-	-	-	-
145	Juvenile Probation	PBO	0001	Air Handlers Reallocation for Fire Panel Project	416,748	-	-	-	-	-	-	-	-
145	**Juvenile Probation Total**				**1,342,696**	**2,805,739**	**(24.00)**	**2,145,921.00**	**3,237,187**	**(5.00)**	**-**	**-**	**-**
147	Emergency Services	000	0001	ES 5% Budget Reduction	-	-	-	-	-	-	-		-
147	Emergency Services	000	0001	OEM 5% Budget Reduction	-	-	-	-	-	-	-		-
147	Emergency Services	001	0001	FMO 5% budget reduction	-	-	-	-	-	-	-		-
147	Emergency Services	001	0134	FMO Accreditation Compliance Officer	123,961	2,600	-	126,561	-	-	-	-	-
147	Emergency Services	002	0134	Convert SPW Positions to FTEs	362,800	-	-	362,800	-	-	-	-	-
147	Emergency Services	003	0001	OEM Community Engagement Specialists	185,312	-	-	185,312	-	-	-	-	-
147	Emergency Services	004	0001	SIMS Weapons and Ammunition for Training	11,000	-	-	11,000	-	-	-	-	-
147	Emergency Services	005	0001	Class A Uniforms-FMO	9,000	-	-	9,000	-	-	-	-	-
147	Emergency Services	005	0134	Class A Uniforms-FMO	9,000	-	-	9,000	-	-	-	-	-
147	Emergency Services	006	0134	Operational Budget Increase	25,000	-	-	25,000	-	-	-	-	-
147	Emergency Services	007	0001	Axon License Upgrade	80,821	-	-	-	-	-	-	-	-
147	Emergency Services	008	0001	Law Enforcement Radio Lease (1 of 5)	-	2,428,902	-	-	2,428,902	-	-	-	-

Summary of Budget Requests and PBO Changes for the FY 2027 Preliminary Budget

Budget Requests								Preliminary Budget Recommendations					
Dept #	Department Name	Rank	Fund	Request Name	Personnel/ Operating	Capital	FTE	Personnel/ Operating	Capital	FTE	Allocated Earmark Amount	CAR Earmark Amount	In Reserve
147	Emergency Services	009	0001	OEM COOP Consultant	-	-	-	-	-	-	500,000	-	-
147	Emergency Services	010	0001	Program Expansion	-	-	-	-	-	-	292,141	-	-
147	Emergency Services	011	0001	Emergency Response HAZMAT ILA	-	-	-	-	-	-		-	20,036
147	Emergency Services	012	0001	O&M of Cooperative CTECC Program	-	-	-	-	-	-		-	496,449
147	Emergency Services	013	0001	GATRRS Interlocal Agreement	-	-	-	-	-	-		-	1,342,147
147	Emergency Services	PBO	0001	FY 2027 FICA Cap Increase	335	-	-	335	-	-	-	-	-
147	Emergency Services	PBO	0001	FY 2027 Healthcare Increase (8%)	27,003	-	-	27,003	-	-	-	-	-
147	Emergency Services	PBO	0001	Corrections Motorola Five Year Lease (Payment 2 of 5)	-	1,029,687	-	-	1,029,687	-	-	-	-
147	Emergency Services	PBO	0134	FY 2027 Healthcare Increase (8%)	7,094	-	-	7,094	-	-	-	-	-
147	**Emergency Services Total**				**841,326**	**3,461,189**	**-**	**760,505.00**	**3,461,189**	**-**	**2,650,773**	**-**	**1,858,632**
149	Transportation and Natura	001	0001	Water Resources	(150,000)	-	-	-	-	-	-	-	-
149	Transportation and Natura	001	0001	290 Landfill Remediation	-	5,650,000	-	-	-	-	-	5,650,000	-
149	Transportation and Natura	002	0001	Road Safety Improvements and Implement Speed Management Strategies	-	2,000,000	-	-	2,000,000	-	-	-	-
149	Transportation and Natura	002	0001	Non-Hazardous Waste Removal	(75,000)	-	-	(75,000)	-	-	-	-	-
149	Transportation and Natura	003	0001	Reduce Travel-Training Budget	(64,562)	-	-	-	-	-	-	-	-
149	Transportation and Natura	003	0001	Park Land Management - Vegetation Management and Wildfire Mitigation Services	1,255,000	-	-	1,255,000	-	-	-	-	-
149	Transportation and Natura	004	0001	Financial Services - 2 FTEs	222,576	5,540	2.00	-	-	-	-	-	-
149	Transportation and Natura	004	0145	Tellus Equipment Contract	(25,000)	-	-	(25,000)	-	-	-	-	-
149	Transportation and Natura	005	0001	Parks Water Systems	-	3,390,000	-	-	1,550,000	-	-	-	-
149	Transportation and Natura	005	0001	CapMetro Transit Services ILA	(67,000)	-	-	-	-	-	-	-	-
149	Transportation and Natura	006	0001	Centralized Supplies and Services	(260,000)	-	-	-	-	-	-	-	-
149	Transportation and Natura	006	0115	Natural Resources BCP O&M	6,404,258	-	-	6,404,258	-	-	-	-	-
149	Transportation and Natura	007	0001	CapMetro Transportation Assistance	(203,000)	-	-	-	-	-	-	-	-
149	Transportation and Natura	007	0145	Pedistrian Flashing Beacons - Traffic Signals (Upgrades) - Various locations	-	100,000	-	100,000	-	-	-	-	-
149	Transportation and Natura	008	0001	Internal Emergency Funding	(65,518)	-	-	-	-	-	-	-	-
149	Transportation and Natura	008	0001	Parks Septic System and Wastewater Repairs	-	1,000,000	-	-	1,000,000	-	-	-	-
149	Transportation and Natura	009	0001	SE3 Development Services Traffic Analysis Review	-	-	-	-	-	-	-	-	-
149	Transportation and Natura	009	0115	BCP Visitor Center Staffing	601,535	20,800	8.00	280,520	-	2.00	-	-	-
149	Transportation and Natura	010	0001	Bridge Risk Assessment	1,000,000	-	-	-	-	-	-	-	-
149	Transportation and Natura	010	0001	CAPCOG Regional Air Quality Program	(21,920)	-	-	-	-	-	-	-	-
149	Transportation and Natura	011	0001	Materials and Services Funding	(571,338)	-	-	-	-	-	-	-	-
149	Transportation and Natura	011	0145	Edge and Shoulder Repair Contractor	500,000	-	-	250,000	-	-	-	-	-
149	Transportation and Natura	012	0115	BCP Operating & Maintenance Funding	-	-	-	-	-	-	-	-	-
149	Transportation and Natura	012	0145	Bridge Repair Contractor	500,000	-	-	250,000	-	-	-	-	-
149	Transportation and Natura	013	0001	Maintenance of Current Effort - Disposal Services	88,843	-	-	88,843	-	-	-	-	-
149	Transportation and Natura	013	0115	BCP Ranger Operating Funding	-	-	-	-	-	-	-	-	-
149	Transportation and Natura	014	0001	Maintenance of Currrent Effort - Household Hazardous Waste & Recycling (ARR)	293,693	-	-	-	-	-		-	293,693
149	Transportation and Natura	014	0145	TNR Personnel Reduction Proposal	-	-	-	-	-	-	-	-	-
149	Transportation and Natura	015	0145	Snow and Ice Equipment and Accessories	1,090,430	-	-	588,865	-	-	-	-	-
149	Transportation and Natura	016	0001	Dam Inventory and Risk Assessment	500,000	-	-	-	-	-	-	-	-
149	Transportation and Natura	017	0001	Park Rangers Public Safety and Resource Protection Equipment and Supplies	165,000	-	-	165,000	-	-	-	-	-
149	Transportation and Natura	018	0001	Development Services Planner Full Time Conversion	52,704	4,470	-	-	-	-	-	-	-
149	Transportation and Natura	019	0001	Fleet Electrification Infrastructure - Year 5	-	300,000	-	-	-	-	-	-	-
149	Transportation and Natura	020	0001	Substandard Roads	-	10,000,000	-	-	-	-	-	-	-
149	Transportation and Natura	021	0001	Bee Creek Sports Complex Operations	319,812	74,000	2.00	319,812	4,000	2.00	-	-	-
149	Transportation and Natura	022	0001	East Metropolitan Park Infrastructure Concerns	250,000	-	-	150,000	-	-	-	-	-
149	Transportation and Natura	023	0001	CIP Right of Way Coordinator	200,000	-	-	-	-	-	-	-	-
149	Transportation and Natura	024	0001	TCPF Contract - Stewardship and Volunteer Program - Year 2	100,000	-	-	50,000	-	-	-	-	-
149	Transportation and Natura	025	0001	Southwestern Travis County GCD External Request	200,000	-	-	-	-	-	200,000	-	-
149	Transportation and Natura	026	0001	Park Infrastructure Reinvestment	-	2,600,000	-	-	2,600,000	-	-	-	-
149	Transportation and Natura	027	0001	Park Infrastructure Reinvestment Initiative – Turf Rehab	1,010,000	-	-	1,010,000	-	-	-	-	-
149	Transportation and Natura	028	0001	Sidewalk Repairs	-	4,000,000	-	-	-	-	-	-	-
149	Transportation and Natura	029	0001	Park Signage Replacement Year 4 of 5	-	1,100,000	-	-	-	-	-	-	-
149	Transportation and Natura	030	0001	HMAC and Alternate Paving	-	18,000,000	-	-	-	-	-	-	-
149	Transportation and Natura	031	0001	Infrastructure & Asset Management (LMP)	725,000	-	-	725,000	-	-	-	-	-
149	Transportation and Natura	032	0001	Roadway Recycling	-	10,000,000	-	-	-	-	-	-	-
149	Transportation and Natura	033	0001	Park Playground Replacement	-	1,018,200	-	-	1,018,200	-	-	-	-
149	Transportation and Natura	034	0145	Level-Up Repair Contractor	500,000	-	-	250,000	-	-	-	-	-
149	Transportation and Natura	035	0001	Parks Road Rehabilitation	-	750,000	-	-	-	-	-	-	-
149	Transportation and Natura	036	0001	Traffic Signals - Various Locations	-	8,000,000	-	-	-	-	-	-	-
149	Transportation and Natura	037	0001	Ben Fisher Park Operations	239,025	-	-	-	-	-	-	-	-
149	Transportation and Natura	038	0001	Curb and Gutter Machine	-	388,800	-	-	-	-	-	-	-
149	Transportation and Natura	039	0001	Park Rangers Justice Systems - Evidence Management (Axon License Upgrade)	115,384	-	-	-	-	-	-	-	-
149	Transportation and Natura	040	0001	Richard Moya Park Restroom Replacement Phase 2	-	2,000,000	-	-	1,000,000	-	-	-	-
149	Transportation and Natura	041	0001	Park Sidewalk and Trail Upgrade	-	750,000	-	-	750,000	-	-	-	-
149	Transportation and Natura	042	0001	Park Rangers Law Enforcement Specialist	103,228	2,040	1.00	-	-	-	-	-	-
149	Transportation and Natura	043	0001	Historic & Cultural Resources Coordinator	114,937	2,600	1.00	-	-	-	-	-	-
149	Transportation and Natura	044	0001	Greenways Vision and Management Plan	300,000	-	-	-	-	-	-	-	-
149	Transportation and Natura	045	0001	Park System Amenities	515,000	-	-	-	-	-	-	-	-
149	Transportation and Natura	046	0001	American YouthWorks - Tsf from HHS to TNR	110,000	-	-	110,000	-	-	-	-	-

Summary of Budget Requests and PBO Changes for the FY 2027 Preliminary Budget

Budget Requests								Preliminary Budget Recommendations					
Dept #	Department Name	Rank	Fund	Request Name	Personnel/ Operating	Capital	FTE	Personnel/ Operating	Capital	FTE	Allocated Earmark Amount	CAR Earmark Amount	In Reserve
149	Transportation and Natura	047	0001	Timber Creek Park Design Development	500,000	-	-	-	-	-	-	-	-
149	Transportation and Natura	048	0001	Park Rangers Move to BCP	695,000	5,934	-	-	-	-	60,000	640,934	-
149	Transportation and Natura	049	0001	Continuation of Failing Vehicles	-	-	-	-	-	-	-	100,000	-
149	Transportation and Natura	050	0001	Maintenance of Current Effort - Additional Fuel Usage	900,000	-	-	-	-	-	750,000	-	-
149	Transportation and Natura	051	0001	Development Services Review Consultant	1,130,000	-	-	-	-	-	1,130,000	-	-
149	Transportation and Natura	052	0001	Active Transportation Plan Update	-	-	-	-	-	-	165,600	-	-
149	Transportation and Natura	LATE	0001	Vehicle Replacement List	-	14,932,149	-	-	-	-	-	-	-
149	Transportation and Natura	LATE	0001	Strategic Parkland Acquistion	-	6,700,000	-	-	-	-	-	-	-
149	Transportation and Natura	LATE	0001	SS4A Implementation Grant Match	-	2,900,000	-	-	-	-	-	600,000	-
149	Transportation and Natura	LATEBO	0001	CapMetro ILA Increase	39,408	-	-	-	-	-	-	-	39,408
149	Transportation and Natura	PBO	0001	FY 2027 FICA Cap Increase	126	-	-	126	-	-	-	-	-
149	Transportation and Natura	PBO	0001	FY 2027 Healthcare Increase (8%)	379,727	-	-	379,727	-	-	-	-	-
149	Transportation and Natura	PBO	0001	PBO Correction: Central Fuel	126,781	-	-	126,781	-	-	-	-	-
149	Transportation and Natura	PBO	0001	Medical Examiner Vehicle Ongoing Maintenance	5,148	-	-	5,148	-	-	-	-	-
149	Transportation and Natura	PBO	0001	Flood-Related Resources	1,000,000	-	-	-	1,000,000	-	-	-	-
149	Transportation and Natura	PBO	0115	FY 2027 Healthcare Increase (8%)	39,925	-	-	39,925	-	-	-	-	-
149	Transportation and Natura	PBO	0145	FY 2027 FICA Cap Increase	377	-	-	377	-	-	-	-	-
149	Transportation and Natura	PBO	0145	FY 2027 Healthcare Increase (8%)	236,964	-	-	236,964	-	-	-	-	-
149	Transportation and Natura	PBO	0145	Additional Fuel	200,000	-	-	25,000	-	-	-	-	-
149	**Transportation and Natural Resources Total**				**21,226,543**	**95,694,533**	**14.00**	**12,711,346.00**	**10,922,200**	**4.00**	**2,638,701**	**6,990,934**	**333,101**
154	Civil Service Commission	001	0001	Administrative Assistant	182,081	4,080	2.00	87,124	2,940	1.00	-	-	-
154	Civil Service Commission	PBO	0001	FY 2027 Healthcare Increase (8%)	2,200	-	-	2,200	-	-	-	-	-
154	**Civil Service Commission Total**				**184,281**	**4,080**	**2.00**	**89,324.00**	**2,940**	**1.00**	**-**	**-**	**-**
155	Innovative Justice & Progra	000	0001	Department Reductions	(148,626)	-	-	(2,500)	-	-	-	-	-
155	Innovative Justice & Progra	001	0001	Special Project Worker-Program Manager	167,982	-	-	167,982	-	-	-	-	-
155	Innovative Justice & Progra	002	0001	Special Project Worker-Planner Senior	100,228	-	-	100,228	-	-	-	-	-
155	Innovative Justice & Progra	003	0001	Special Project Worker-Program Manager Sr.	206,856	-	-	206,856	-	-	-	-	-
155	Innovative Justice & Progra	PBO	0001	FY 2027 Healthcare Increase (8%)	21,999	-	-	21,999	-	-	-	-	-
155	**Innovative Justice & Program Analysis Total**				**348,439**	**-**	**-**	**494,565.00**	**-**	**-**	**-**	**-**	**-**
158	Health and Human Service	-	0001	Opioid Abatement	-	-	-	-	-	-	392,424	-	-
158	Health and Human Service	001	0001	Openwork Temporary Personnel	384,800	-	-	192,400	-	-	-	-	-
158	Health and Human Service	001	0001	CDBG Administration Reduction Proposal	(22,978)	-	(0.45)	-	-	-	-	-	-
158	Health and Human Service	001	0163	Planning Project Managers	307,124	-	2.00	307,124	-	2.00	-	-	-
158	Health and Human Service	002	0001	County Executive Operating Budget Reduction Proposal	(136,152)	-	-	-	-	-	-	-	-
158	Health and Human Service	002	0001	FSS SPWs to FTEs	1,396,946	-	16.00	1,396,946	-	16.00	-	-	-
158	Health and Human Service	002	0163	Contract Compliance Specialist	139,981	-	1.00	139,981	-	1.00	-	-	-
158	Health and Human Service	003	0001	Chief Deputy Operating Budget Reduction Proposal	(129,855)	-	-	-	-	-	-	-	-
158	Health and Human Service	003	0001	SHIP SPWs and FTE	671,734	-	5.00	671,734	-	1.00	-	-	-
158	Health and Human Service	003	0163	Systems Analyst Sr	162,349	-	1.00	162,349	-	1.00	-	-	-
158	Health and Human Service	004	0001	Jail-Based Intake & Care Navigation	824,948	-	-	824,948	-	-	-	-	-
158	Health and Human Service	004	0001	Research & Planning Operating Budget Reduction Proposal	(11,480)	-	-	-	-	-	-	-	-
158	Health and Human Service	004	0163	Engagement and Outreach	148,500	-	-	148,500	-	-	-	-	-
158	Health and Human Service	005	0001	Assertive Community Treatment	1,554,087	-	-	1,554,087	-	-	-	-	-
158	Health and Human Service	005	0001	Health Planning & Partnerships - Operating Reduction Proposal	(6,210)	-	-	-	-	-	-	-	-
158	Health and Human Service	005	0163	External Evaluator	500,000	-	-	500,000	-	-	-	-	-
158	Health and Human Service	006	0001	Assisted Outpatient Treatment	871,626	-	-	871,626	-	-	-	-	-
158	Health and Human Service	006	0001	Family Support Services Administration	(54,000)	-	-	-	-	-	-	-	-
158	Health and Human Service	006	0163	Short-Term Investments	32,965,008	-	-	32,965,008	-	-	-	-	-
158	Health and Human Service	007	0001	Office of Children Services Operating Budget Reduction Proposal	(41,761)	-	-	-	-	-	-	-	-
158	Health and Human Service	007	0001	Office of Justice Programs - Byrne Community Planning Grant	-	-	-	-	-	-	237,063	-	-
158	Health and Human Service	008	0001	Crisis Care Diversion Pilot - TDP	3,746,167	-	-	3,746,167	-	-	-	-	-
158	Health and Human Service	008	0001	Evaluation and Planning Contract Reduction Proposal	(86,240)	-	-	-	-	-	-	-	-
158	Health and Human Service	009	0001	Hospital-based Violence Intervention Program	250,000	-	-	-	-	-	-	-	-
158	Health and Human Service	009	0001	Work Based Learning (SYEP) Temporary Salary Reduction Proposal	(136,334)	-	-	-	-	-	-	-	-
158	Health and Human Service	010	0001	Family Support Services Indigent Burial Reduction Proposal	(25,000)	-	-	-	-	-	-	-	-
158	Health and Human Service	010	0001	Animal Services and Public Health ILA	-	-	-	-	-	-		-	1,070,010
158	Health and Human Service	011	0001	Family Support Services Food Bank Assistance Reduction Proposal	(90,510)	-	-	-	-	-	-	-	-
158	Health and Human Service	011	0001	Weatherization and Home Repair	-	-	-	-	-	-	400,000	-	-
158	Health and Human Service	012	0001	Earmark engAGE State & Federal Grants	90,418	-	-	-	-	-	-	-	-
158	Health and Human Service	012	0001	Family Support Services Rent Assistance Reduction Proposal	(685,195)	-	-	-	-	-	-	-	-
158	Health and Human Service	013	0001	Research & Planning - R&P Vacant Position Reduction Proposal	(91,560)	-	-	-	-	-	-	-	-
158	Health and Human Service	013	0001	Public Health Extraordinary Events		-	-	-	-	-		-	1,500,000
158	Health and Human Service	014	0001	Deaf Services Temporary Interpreter Funds Reduction Proposal	(87,324)	-	-	-	-	-	-	-	-
158	Health and Human Service	014	0001	Permanent Supportive Housing	-	-	-	-	-	-	2,525,043	-	-
158	Health and Human Service	015	0001	American YouthWorks - Transfer from HHS to TNR	(110,000)	-	-	(110,000)	-	-	-	-	-
158	Health and Human Service	015	0001	Weatherization and Home Repair Unit Reduction Proposal	(86,041)	-	(1.00)	-	-	-	-	-	-
158	Health and Human Service	016	0001	AgriLife Extension Unit Reduction Proposal	(87,352)	-	(1.00)	-	-	-	-	-	-
158	Health and Human Service	017	0001	Deaf Services Unit Reduction Proposal	(86,029)	-	(1.00)	-	-	-	-	-	-
158	Health and Human Service	018	0001	Social Services Investments Supportive Services for Community Living Reduction Proposal	(100,000)	-	-	-	-	-	-	-	-
158	Health and Human Service	019	0001	Social Services Investment Early Childhood Reduction Proposal	(300,000)	-	-	-	-	-	-	-	-

Summary of Budget Requests and PBO Changes for the FY 2027 Preliminary Budget

Budget Requests								Preliminary Budget Recommendations					
Dept #	Department Name	Rank	Fund	Request Name	Personnel/ Operating	Capital	FTE	Personnel/ Operating	Capital	FTE	Allocated Earmark Amount	CAR Earmark Amount	In Reserve
158	Health and Human Service	020	0001	Social Services Investments Cycle Three Procurement Reduction Proposal	(82,603)	-	-	-	-	-	-	-	-
158	Health and Human Service	021	0001	Child Protective Services Board Operating Budget Reduction Proposal	(11,170)	-	-	-	-	-	-	-	-
158	Health and Human Service	022	0001	Austin Public Health Interlocal Reduction Proposal	(250,000)	-	-	-	-	-	-	-	-
158	Health and Human Service	023	0001	Integral Care Main Investment Interlocal Agreement Reduction Proposal	(447,725)	-	-	-	-	-	-	-	-
158	Health and Human Service	024	0001	Chief Deputy Unit Reduction Proposal	(115,023)	-	-	-	-	-	-	-	-
158	Health and Human Service	025	0001	Office of Children Services Reduction Proposal	-	-	-	-	-	-	-	-	-
158	Health and Human Service	1	0135	Child Abuse Prevention Fund	3,000	-	-	3,000	-	-	-	-	-
158	Health and Human Service	1	0155	Child Protective Services Board Increase	8,638	-	-	8,638	-	-	-	-	-
158	Health and Human Service	LATE	0001	LFRF SPW and Contracted Staff	192,724	-	-	192,724	-	-	-	-	-
158	Health and Human Service	PBO	0001	FY 2027 FICA Cap Increase	167	-	-	167	-	-	-	-	-
158	Health and Human Service	PBO	0001	FY 2027 Healthcare Increase (8%)	258,490	-	-	258,490	-	-	-	-	-
158	Health and Human Service	PBO	0001	Remove and Reallocate Education Instructor Specialists	-	-	(0.75)	-	-	(0.75)	-	-	-
158	Health and Human Service	PBO	0001	Opioid Social Service Contracts	850,000	-	-	850,000	-	-	-	-	-
158	Health and Human Service	PBO	0163	FY 2027 Healthcare Increase (8%)	15,673	-	-	15,673	-	-	-	-	-
158	**Health and Human Services Total**				**42,061,838**	**-**	**20.80**	**44,699,562.00**	**-**	**20.25**	**6,124,540**	**-**	**2,570,010**
159	Emergency Medical Servic	000	0001	DCPE 5 % Budget Reduction	-	-	-	-	-	-	-		-
159	Emergency Medical Servic	001	0001	STAR Flight 96-Month Aircraft Inspections	498,505	-	-	-	-	-	-	-	-
159	Emergency Medical Servic	002	0001	Financial Analyst Sr. - Records FTE	102,272	2,600	1.00	115,240	2,940	1.00	-	-	-
159	Emergency Medical Servic	003	0001	Jet Fuel Increases	150,000	-	-	-	-	-	95,000	-	-
159	Emergency Medical Servic	004	0001	STAR Flight Hangar Fuel System Control Panel Replacement	26,387	-	-	26,387	-	-	-	-	-
159	Emergency Medical Servic	005	0001	STAR Flight 2 24/7 Staffing	1,214,655	2,600	7.00	-	-	-	-	-	-
159	Emergency Medical Servic	006	0001	STAR Flight CAMTS Reaccreditation	15,000	-	-	15,000	-	-	-	-	-
159	Emergency Medical Servic	007	0001	Helicopter Full Component Plan (FCP) Funding	-	1,661,462	-	-	1,661,462	-	-	-	-
159	Emergency Medical Servic	008	0001	Helicopter Engine Full-Service Plan (FSP) Funding	-	1,241,968	-	-	1,241,968	-	-	-	-
159	Emergency Medical Servic	009	0001	Austin-Travis County EMS Interlocal		-	-		-	-		-	660,974
159	Emergency Medical Servic	010	0001	EMS Interlocal Agreement with ESD 2	26,575	-	-	-	-	-		-	26,575
159	Emergency Medical Servic	011	0001	City of Pflugerville One-Time Funds for EMS	-	-	-	-	-	-	-	-	-
159	Emergency Medical Servic	012	0001	Aircraft Replacement	-	60,000,000	-	-	-	-	-	-	-
159	Emergency Medical Servic	PBO	0001	FY 2027 Healthcare Increase (8%)	48,397	-	-	48,397	-	-	-	-	-
159	**Emergency Medical Services Total**				**2,081,791**	**62,908,630**	**8.00**	**205,024.00**	**2,906,370**	**1.00**	**782,549**	**-**	**687,549**
189	CLS Legally Mandated Fees	001	0001	CAPDS Panel Attorney Incentive Program	1,422,089	-	-	-	-	-	-	-	-
189	CLS Legally Mandated Fees	002	0001	CAPDS Compensation - Internal Equity for Holistic Team	236,485	-	-	123,474	-	-	-	-	-
189	CLS Legally Mandated Fees	003	0001	CAPDS Compensation - FY 2026 COLA Parity	85,632	-	-	59,099	-	-	-	-	-
189	CLS Legally Mandated Fees	004	0001	CAPDS Compensation - Benefit Cost Alignment for Medical Insurance	92,714	-	-	92,714	-	-	-	-	-
189	CLS Legally Mandated Fees	005	0001	CAPDS Administrative Operating Resources	54,460	-	-	-	-	-	-	-	-
189	CLS Legally Mandated Fees	006	0001	CAPDS Compensation - FY 2027 COLA Parity	97,503	-	-	-	-	-	-	-	-
189	CLS Legally Mandated Fees	007	0001	CAPDS Forensic Review Projects Continuation	1,486,908	-	-	1,486,908	-	-	-	-	-
189	CLS Legally Mandated Fees	008	0001	Legally Mandated Fees	240,000	-	-	1,500,000	-	-	1,500,000	-	-
189	**CLS Legally Mandated Fees Total**				**3,715,791**	**-**	**-**	**3,262,195.00**	**-**	**-**	**1,500,000**	**-**	**-**
198	Reserves	P3	0001	IJS Reserve	6,693,048	-	-	6,618,048	-	-	-	-	-
198	Reserves	PBO	0001	ADP Reserve	-	-	-	5,000,000	-	-	-	-	-
198	Reserves	PBO	0001	Compensation Reserve	-	-	-	22,015,486	-	-	-	-	-
198	Reserves	PBO	0001	Diversion Center Reserve	-	-	-	16,023,066	-	-	-	-	-
198	Reserves	PBO	0001	Smart Building Reserve	-	-	-	258,918	-	-	-	-	-
198	Reserves	PBO	0001	Unallocated Reserve	-	-	-	164,211,317	-	-	-	-	-
198	Reserves	PBO	0001	Security Reserve	4,258,821	-	-	-	-	10.00	-	-	-
198	Reserves	PBO	0001	Allocated Reserve - Non Earmarks	-	-	-	21,781,716	-	-	-	-	-
198	Reserves	PBO	0001	Emergency Reserve	-	-	-	18,000,000	-	-	-	-	-
198	Reserves	PBO	0001	Disaster Response Reserve	-	-	-	42,252,976	-	-	-	-	-
198	Reserves	PBO	0001	CAR Reserve - Non Earmarks	-	-	-	10,000,000	-	-	-	-	-
198	Reserves	PBO	0003	Balance Reserve to 3rd Revenue Estimate	587,477	-	-	733,692	-	-	-	-	-
198	Reserves	PBO	0004	Balance Reserve to 3rd Revenue Estimate	16,247,673	-	-	13,739,067	-	-	-	-	-
198	Reserves	PBO	0100	Balance Reserve to 3rd Revenue Estimate	155,061	-	-	274,625	-	-	-	-	-
198	Reserves	PBO	0104	Balance Reserve to 3rd Revenue Estimate	110,399	-	-	110,399	-	-	-	-	-
198	Reserves	PBO	0105	Balance Reserve to 3rd Revenue Estimate	88,374	-	-	64,293	-	-	-	-	-
198	Reserves	PBO	0106	Balance Reserve to 3rd Revenue Estimate	508,659	-	-	525,589	-	-	-	-	-
198	Reserves	PBO	0107	Balance Reserve to 3rd Revenue Estimate	229,138	-	-	267,222	-	-	-	-	-
198	Reserves	PBO	0108	Balance Reserve to 3rd Revenue Estimate	4,438,394	-	-	2,600,586	-	-	-	-	-
198	Reserves	PBO	0109	Balance Reserve to 3rd Revenue Estimate	3,243,185	-	-	3,232,895	-	-	-	-	-
198	Reserves	PBO	0110	Balance Reserve to 3rd Revenue Estimate	13,757	-	-	8,646	-	-	-	-	-
198	Reserves	PBO	0111	Balance Reserve to 3rd Revenue Estimate	350,028	-	-	358,622	-	-	-	-	-
198	Reserves	PBO	0113	Balance Reserve to 3rd Revenue Estimate	784,536	-	-	871,027	-	-	-	-	-
198	Reserves	PBO	0114	Balance Reserve to 3rd Revenue Estimate	128,265	-	-	133,378	-	-	-	-	-
198	Reserves	PBO	0115	Balance Reserve to 3rd Revenue Estimate	74,301,928	-	-	71,644,059	-	-	-	-	-
198	Reserves	PBO	0118	Balance Reserve to 3rd Revenue Estimate	21,752	-	-	21,752	-	-	-	-	-
198	Reserves	PBO	0119	Balance Reserve to 3rd Revenue Estimate	1,199	-	-	1,200	-	-	-	-	-
198	Reserves	PBO	0121	Balance Reserve to 3rd Revenue Estimate	1,673	-	-	51,673	-	-	-	-	-
198	Reserves	PBO	0122	Balance Reserve to 3rd Revenue Estimate	207,265	-	-	191,488	-	-	-	-	-
198	Reserves	PBO	0123	Balance Reserve to 3rd Revenue Estimate	397,862	-	-	398,030	-	-	-	-	-
198	Reserves	PBO	0124	Balance Reserve to 3rd Revenue Estimate	155,899	-	-	220,364	-	-	-	-	-

Summary of Budget Requests and PBO Changes for the FY 2027 Preliminary Budget

Budget Requests								Preliminary Budget Recommendations					
Dept #	Department Name	Rank	Fund	Request Name	Personnel/ Operating	Capital	FTE	Personnel/ Operating	Capital	FTE	Allocated Earmark Amount	CAR Earmark Amount	In Reserve
198	Reserves	PBO	0125	Balance Reserve to 3rd Revenue Estimate	96,797	-	-	79,665	-	-	-	-	-
198	Reserves	PBO	0127	Balance Reserve to 3rd Revenue Estimate	1,584,476	-	-	1,290,707	-	-	-	-	-
198	Reserves	PBO	0128	Balance Reserve to 3rd Revenue Estimate	3,613,775	-	-	1,927,422	-	-	-	-	-
198	Reserves	PBO	0131	Balance Reserve to 3rd Revenue Estimate	275,992	-	-	245,554	-	-	-	-	-
198	Reserves	PBO	0132	Balance Reserve to 3rd Revenue Estimate	105,230	-	-	103,925	-	-	-	-	-
198	Reserves	PBO	0133	Balance Reserve to 3rd Revenue Estimate	20,530	-	-	20,484	-	-	-	-	-
198	Reserves	PBO	0134	Balance Reserve to 3rd Revenue Estimate	9,073,233	-	-	9,684,229	-	-	-	-	-
198	Reserves	PBO	0135	Balance Reserve to 3rd Revenue Estimate	73,863	-	-	73,262	-	-	-	-	-
198	Reserves	PBO	0136	Balance Reserve to 3rd Revenue Estimate	643,040	-	-	870,464	-	-	-	-	-
198	Reserves	PBO	0138	Balance Reserve to 3rd Revenue Estimate	749,864	-	-	779,628	-	-	-	-	-
198	Reserves	PBO	0139	Balance Reserve to 3rd Revenue Estimate	38,887	-	-	2,643	-	-	-	-	-
198	Reserves	PBO	0140	Balance Reserve to 3rd Revenue Estimate	341,960	-	-	342,594	-	-	-	-	-
198	Reserves	PBO	0141	Balance Reserve to 3rd Revenue Estimate	8,816	-	-	8,805	-	-	-	-	-
198	Reserves	PBO	0144	Balance Reserve to 3rd Revenue Estimate	100,913	-	-	106,329	-	-	-	-	-
198	Reserves	PBO	0145	Balance Reserve to 3rd Revenue Estimate	7,143,135	-	-	6,447,259	-	-	-	-	-
198	Reserves	PBO	0149	Balance Reserve to 3rd Revenue Estimate	48,582	-	-	63,026	-	-	-	-	-
198	Reserves	PBO	0151	Balance Reserve to 3rd Revenue Estimate	2,555,067	-	-	2,580,508	-	-	-	-	-
198	Reserves	PBO	0152	Balance Reserve to 3rd Revenue Estimate	243,970	-	-	130,469	-	-	-	-	-
198	Reserves	PBO	0153	Balance Reserve to 3rd Revenue Estimate	9,171	-	-	9,421	-	-	-	-	-
198	Reserves	PBO	0154	Balance Reserve to 3rd Revenue Estimate	103,005	-	-	-	-	-	-	-	-
198	Reserves	PBO	0155	Balance Reserve to 3rd Revenue Estimate	76,629	-	-	84,248	-	-	-	-	-
198	Reserves	PBO	0156	Balance Reserve to 3rd Revenue Estimate	1,501,036	-	-	1,501,797	-	-	-	-	-
198	Reserves	PBO	0157	Balance Reserve to 3rd Revenue Estimate	298,708	-	-	303,403	-	-	-	-	-
198	Reserves	PBO	0158	Balance Reserve to 3rd Revenue Estimate	808,553	-	-	816,445	-	-	-	-	-
198	Reserves	PBO	0159	Balance Reserve to 3rd Revenue Estimate	93,387	-	-	113,853	-	-	-	-	-
198	Reserves	PBO	0160	Balance Reserve to 3rd Revenue Estimate	55,808	-	-	-	-	-	-	-	-
198	Reserves	PBO	0161	Balance Reserve to 3rd Revenue Estimate	3,664,934	-	-	3,646,473	-	-	-	-	-
198	Reserves	PBO	0162	Balance Reserve to 3rd Revenue Estimate	40,089	-	-	39,931	-	-	-	-	-
198	Reserves	PBO	0163	Balance Reserve to 3rd Revenue Estimate	148,475,893	-	-	148,475,893	-	-	-	-	-
198	Reserves	PBO	3001	FY 27 Debt Service Unallocated	23,854,480	-	-	23,845,187	-	-	-	-	-
198	Reserves	PBO	8955	Balance Reserve to 3rd Revenue Estimate	-	-	-	18,163,753	-	-	-	-	-
198	Reserves	PBO	8956	Balance Reserve to 3rd Revenue Estimate	-	-	-	20,957,196	-	-	-	-	-
198	**Reserves Total**				**318,624,216**	**-**	**-**	**338,161,245.00**	**-**	**10.00**	**-**	**-**	**-**
Various	Various	PBO	0001	Jail Diversion / Prevention Services	-	-	-	-	-	-	4,932,434	86,177,912	-
Various	Various	PBO	0001	Commissioners Court Budget Priorities	-	-	-	-	-	-	5,429,135	-	-
Various	**Various Total**				**-**	**-**	**0.00**	**-**	**-**	**0.00**	**10,361,569**	**86,177,912**	**-**

FINANCIAL AND DEBT POLICIES

Travis County's financial and budgeting guidelines, compiled below, set a basic framework for the overall fiscal management of the County. These guidelines assist the decision-making process of the Commissioners Court.

Most of the guidelines represent long-standing principles, traditions and practices which have guided the County in the past and have helped maintain financial stability over many years.

GENERAL FINANCIAL GUIDELINES

COUNTY BOND RATING

The County's bond rating is an important reflection of the County's financial strength to the national credit markets, and any actions that negatively affect the County's bond rating should be avoided.

INVESTMENTS

Investments made by the County shall comply with the Travis County Investment Policy and Procedures Manual and the State of Texas Public Funds Investment Act. Such investments shall be governed by the following investment objectives, in order of priority: consistency with statutory provisions, safety of principal, maintenance of adequate liquidity, and return on investments.

ENDING FUND BALANCE

The Commissioners Court is mindful of the financial importance of maintaining a healthy ending fund balance. The County's goal is to have a stable ending fund balance from year to year in the range of between 11% and 12% of budgeted expenditures in the total of the following funds: the General Fund, Road and Bridge Fund, and Debt Service Fund. The ending fund balance will be derived from the Unallocated Reserve (budgeted between 10% and 12% of expenses as outlined in Section IVA) and unspent but budgeted funds remaining at the end of the current fiscal year.

USE OF ONE-TIME REVENUES

The County's goal is to only use permanent revenue sources for on-going, permanent expenses. This means that one-time revenue sources (including ending fund balance) will not be used for on-going commitments. Temporary revenues are intended to be used solely for temporary expenses.

PERFORMANCE MEASURES

The use of performance measures is essential for the Commissioners Court to explain the relationships between the level of service and the level of an appropriation. Such performance measures are key to understanding core operations as well as any plan or any request for

additional funding. Both output measures and outcome measures should be used. Departments that receive approval for funding new activities will be asked to report regularly on progress toward meeting applicable performance measures that are associated with those activities.

PHYSICAL ASSETS

The County will maintain its physical assets at a level that is sufficient to protect the County's capital investment and to minimize future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of capital equipment and facilities in order to avoid deterioration of the County's basic infrastructure. The Commissioners Court is also mindful of the County's natural assets and will protect Travis County's unique environmental quality including its lakes, parks, rivers, and open wildlife areas.

BUDGET ADHERENCE

The most preeminent budget rule is that County departments must live within the constraints of the County budget. Departments may not obligate the County to spend more money than budgeted and must process all budget transfers through the Planning and Budget Office. This office will help facilitate the appropriate reviews and necessary approvals consistent with Budget Rules that are adopted annually by the Commissioners Court.

PUBLIC SCRUTINY

The Commissioners court welcomes public scrutiny of its budget deliberations and will televise them. Public hearings beyond those mandated by law are encouraged. The budget document will be prepared in such a manner as to facilitate understanding by County residents and officials about the expenditure of their public funds and the services provided by Travis County.

COLLABORATION

The Commissioners Court fosters County-wide collaboration to help guide resource decisions, and wishes to review innovative proposals that involve multiple departments, measurable outcomes, and agreed-upon multi-year plans. Departments are strongly encouraged to collaborate with the Court and other partner agencies inside and outside the County to gain mutual agreement on future plans.

PROCUREMENT

Travis County has established a centralized purchasing office to ensure compliance with the County Purchasing Act. County departments are required to purchase all goods and services through the Purchasing Office. Departments are strongly encouraged to plan their procurements in far enough advance to allow the Purchasing Office to complete the procurement process so that tax dollars are saved.

INVESTMENTS IN HUMAN DEVELOPMENT

The Commissioners Court recognizes the long term value that well placed investments in human development can have on the health of a community and on avoiding increased future costs. As such, the Court supports such investments when there are well-defined performance

measures that show not only social rewards from a particular expenditure but financial benefits as well.

EXECUTION OF COURT APPROVED PROGRAMS
Commissioners Court approved programs should be executed in a timely, efficient, and effective manner. In the event that departments confront problems or impediments to such execution, the Court should be briefed in a timely fashion to allow the Court to determine how best to proceed.

GENERAL BUDGETING GUIDELINES

PLANNING BEFORE BUDGETING
The Commissioners Court wishes to ensure that formal planning occurs before funds are requested or allocated. Departments are encouraged to collaborate with the Commissioners Court on the development of plans for future operations. The Court wishes to have a Court approved plan before any new programs or services are considered for funding.

DEPARTMENTAL BUDGET REQUESTS
Should projected economic conditions show an immediate negative impact on the County's ability to meet its financial goals and standards, then the Planning and Budget Office may ask departments to submit budgets that are less than the department's Current Funding Level. In that event, then the departments should outline the impact on the department's performance measures of such a reduction in resources.

ANNUALIZING THE COST OF NEW POSITIONS AND PROGRAMS
When new positions or programs are added to the budget, they will be budgeted on an annual basis. This will avoid having the County's budget automatically increase in subsequent years for such positions or programs.

CAPITAL PLANNING
The County encourages departments to submit three to five year capital plans for approval by the Commissioners Court. Approved plans shall be given priority during the annual budget process.

COUNTY-WIDE ISSUES
The Commissioners Court intends to fund countywide issues before committing resources for specific departmental programs. Such issues include:

- Legally mandated requirements;
- Issues that have such a substantial impact on the community that they must be accommodated first;
- Funding needs that affect every County department such as performance pay or other compensation needs or employee benefits; and
- Needs that impact the County's fiscal strength such as reserves.

MID-YEAR BUDGET INCREASES

Departmental budget increases proposed after the beginning of the fiscal year will be considered for funding if the Commissioners Court indicated during the budget
mark-up process that the proposal was not yet fully developed and should be considered for funding from Allocated Reserves. Otherwise, such a funding proposal must meet the following criteria: It is of an emergency nature, funding cannot be identified internally, and it cannot be delayed until the next fiscal year without a very significant negative impact on the public.

MATCHING FUNDING TO EXPENDITURES

The goal of the Commissioners Court is to have funds expended for their intended use in a timely fashion and to match the schedule of funding both operating and capital needs as closely as possible to the expected expenditure pattern, being mindful of meeting the financial goals described in these guidelines. The Court wishes to schedule the actual inflow of public tax dollars to the County in direct relationship to the outflow of projected expenditures for all funds.

DEBT GUIDELINES

DEBT POLICY

The Commissioners Court has established a formal debt policy that provides guidelines in deciding whether to issue additional debt and to keep the debt issuance of the County within established limits. These guidelines are intended to ensure that Travis County will maintain a prudent approach to the issuance of debt. This debt policy is attached.

SHORT TERM DEBT

The Commissioners Court will work toward reducing its reliance on short-term debt. Major capital expenditures that are not funded from annual appropriations to the General Fund Capital Acquisition Resources Account will be considered for short term debt.

USE OF OUTSTANDING CERTIFICATES OF OBLIGATION

Toward the end of each fiscal year, all remaining balances in projects funded through Certificates of Obligation will be reviewed to determine whether such balances will:

a) Become undesignated for use by a particular department and identified as available for future use within the scope of the purposes for which the Certificate of Obligation was issued;
b) Be rolled over into the next fiscal year for the department to use for the same purpose; or
c) Be used to retire principal.

RESERVES GUIDELINES

GENERAL FUND AND DEBT SERVICE RESERVES

The goal of the Commissioners Court is to maintain an Unallocated Reserve equal to between 10% and 12% of the total budgeted expenses for the combined General Fund, Road and Bridge, and Debt Service Funds. Historically, the individual reserve ratio for the Debt Service Fund has been higher than the reserve ratio for General Fund. It is the intent of the Commissioners Court that each of these two funds will eventually have reserves that are more equalized between the two funds.

CAPITAL ACQUISITION RESOURCES ACCOUNT

The County funds purchases of capital equipment through either short-term debt or through a Capital Acquisition Resources Account (CAR). This account is established by an annual General Fund appropriation and it is intended to reduce the County's reliance on short-term debt. This account provides the Commissioners Court with increased flexibility on the use of these funds as well as the timing of their availability compared to Certificates of Obligation. The Commissioners Court has set a goal of having all equipment with a unit cost of at least $100,000 or less funded out of current funds through CAR, rather than from debt issuance.

ALLOCATED RESERVES

The Commissioners Court has established an Allocated Reserve for unforeseen operating expenditures after the budget has been adopted. It is expected that some or all of this reserve will be expended, depending upon the needs that emerge during the year. This is a fund source to be used sparingly, and only after all other alternatives have been fully explored. The amount of the Allocated Reserve shall be established during the budget process, depending upon the degree to which mid-year needs are known and the amount of budget flexibility desired by the Commissioners Court. As a rule of thumb, however, this reserve should be between .5% and 1.0% of the total General Fund budgeted expenditures.

OTHER RESERVES

The Commissioners Court may also wish to establish specialized reserves when it is known that a major future expenditure will occur in one or more subsequent years, to ease the impact on the future tax rate and to reduce the likelihood of sharp changes in revenue requirements. Such specialized reserves would anticipate major improvements in technology or facilities, unusually large anticipated staffing requirements required by law or as part of an approved plan, and other investments known to be so large that they should be phased over time.

UNALLOCATED RESERVE

The Unallocated Reserve is not intended to be used for any purpose other than a serious public calamity or other emergency during the year. It is intended to establish the County's fiscal soundness and is a key part of the County's bond rating. Under special circumstances, the Court may choose to adopt a reimbursement resolution that allows a temporary transfer from the Unallocated Reserve which will be reimbursed within the same fiscal year from bond or

Certificate of Obligation proceeds. All permanent expenditures from this reserve will be reported in detail in the County's Comprehensive Annual Financial Report (CAFR).

REVENUE GUIDELINES

TAX RATE

It is the goal of the Commissioners Court that the tax rate proposed in the County's Preliminary Budget should be at or near the Effective Tax Rate.

NON-PROPERTY TAX REVENUE

For the foreseeable future, the Commissioners Court expects that the County will be reliant on revenue from property taxes, and recognizes that this revenue stream is limited due to taxpayer concerns over historical increases in property taxes. Therefore, the Commissioners Court will positively consider other forms of revenue as a way of ensuring a balanced budget from a more diversified source of income.

REVENUE BENCHMARKING

Market rates and charges levied by other public entities and private organizations for similar services will be used as an important consideration when establishing fees and charges for service.

Approved by the Commissioners Court on January 30, 2001.

Chapter 22. Debt Policy[1]

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22.001 Purpose

(a) The purpose of this policy is to provide guidance governing the issuance, management, and continuing evaluation and reporting of all Travis County debt obligations. This policy provides parameters for Commissioners Court debt issuance decisions. Travis County is committed to sound capital financial management practices. Debt management policies help guide capital planning and ensure sound financial management practices associated with the issuance of debt. These guidelines are meant to be parameters in serving the public interest, not absolute terms.

(b) This policy will be reviewed by the Planning and Budget Office annually for compliance, and will be reviewed by the Commissioners Court at least once every five years to ensure the policy is relevant and up to date.

22.002 [Reserved for Expansion]

22.003 General Approach to Debt

Travis County will maintain a prudent approach to the issuance of debt that adheres to all applicable laws and associated bond covenants. This approach includes the following:

(1) Travis County will provide essential services to the community in a timely and sufficient manner using current revenues.

(2) Travis County will provide necessary equipment, facilities, and infrastructure in a timely manner using the most cost-effective method of payment available for such expenditures.

(3) Travis County will strive to finance routine purchase and replacement of capital equipment, such as computer equipment, furniture, and "down payments" on larger capital projects through the Capital Acquisition Resources account (CAR) from current operating revenues. CAR is

[1] Chapter 21 Fiscal, Subchapter B Debt Policy, was amended and moved to Chapter 22. Debt Policy on February 20, 2018, Item 16. Prior history: Chapter 21 was amended on May 27, 2014, Item 9. Section 22.007 was amended on January 15, 2019, Item 17. Section 22.007 was amended December 10, 2024, Item 26.

adjusted annually through the budget process. The purpose of the CAR is to reduce or to eliminate the need for issuing debt or entering into any other financing arrangement for recurring operating equipment purchases.

(4) Travis County will issue debt obligations following general market conventions to assure the best interest rate and most favorable overall terms deemed possible at the time, based upon advice from the County's independent municipal financial advisor.

22.004 Long-Term Debt

The Travis County Commissioners Court will issue long-term debt (with a repayment period in excess of five years) with the approval of such bond issue by the voters at an election, except under any of the following circumstances:

(1) The expenditure is legally required of the County, and penalties or fines could be imposed on the County if the expenditure is not made.

(2) The expenditure will be used for a project that has been categorized as a safety project per specific criteria approved by Commissioners Court.

(3) A financial analysis demonstrates that during a stipulated term Travis County would spend significantly less.

(4) The expenditure is for the purchase of real estate (including buildings, land, or right- of-way) where delays for a bond referendum would impede the County's ability to negotiate and be competitive on behalf of the taxpayers.

(5) The voters have previously approved the issuance of general obligation bonds but, for valid reasons, certificates of obligation must be substituted for such bonds to carry out the voters' authorization.

(6) The expense is for necessary planning services or acquiring options for a future capital project that will be submitted to the voters.

22.005 Capital Expenditures

Capital expenditures, particularly those involving the issuance of debt, will be considered only in the context of multi-year planning by the County.

22.006 Process to Determine Needs

(a) Expenditures for capital improvements and equipment will be requested, justified, and approved as part of the annual County budget process. The recommended method of finance for such expenditures will be specified prior to budget adoption.

(b) Each year prior to the issuance of debt, the Planning and Budget Office will prepare a report analyzing all recommended expenditures proposed to be financed with debt. The report will:

(1) Explain the impact the proposed new debt will have on the County's debt service tax rate,

(2) Provide an analysis of such impact on the average county taxpayer, and

(3) Provide the impact of the issuance of the proposed County debt on industry standard primary guideline ratios and secondary guideline ratios, including the impact of the general obligation debt of other taxing entities in Travis County (schools, cities, special districts).

(c) The Facilities Management Department will review and assess major building/facility renovation or construction projects advanced as part of the County's facilities master plan. Smaller projects will be reviewed through the budget process prior to consideration by the Commissioners Court.

(d) The Transportation and Natural Resources Department will review and assess projects that include roads, drainage, or parks prior to consideration by the Commissioners Court.

(e) The Commissioners Court will consider staff recommendations for projects to be undertaken, the timing of those projects and the source of funding to be provided for accomplishment of those projects.

22.007 Debt Principles[2] [3]

(a) The County may issue General Obligation Bonds, Certificates of Obligation, Revenue Bonds, Refunding Bonds, State Highway Bonds, Tax Notes, and other debt instruments authorized for issuance by a county in accordance with the Texas Government Code or other applicable law.

(b) Debt proceeds will be invested in accordance with the Travis County Investment Policy and Procedures and applicable state laws. Derivatives will not be used in connection with investment of debt proceeds or in connection with issuance of debt.

(c) A debt service fund balance of at least 11% of total debt service requirements for the current fiscal year will be targeted to ensure availability of funds to meet the debt service payments in the event of tax revenue shortfalls. It is the County's practice to budget a reserve from year to year that is targeted to maintain a fund balance of 11%.

(d) The term of any debt supported by ad valorem taxes should not exceed 20 years, and should never exceed the useful life of the asset being financed or

[2] 22.007(c) amended January 15, 2019, Item 17.
[3] 22.007(j) amended December 10, 2024, Item 26.

the weighted average useful life of a group of assets when multiple assets are funded in a single issue.

(e) Except in the case of revenue producing facilities, debt will not be issued for the purpose of making debt service interest payments. If interest capitalization becomes necessary, it will only be used for three years or the period of the construction phase, whichever is the shorter period.

(f) Delays in repayment of principal will be part of the debt structure only if in a particular circumstance such delay is seen to be in the County's best financial interest.

(g) Interest earnings on voter approved bonds which have been sold will be retained in the project until that project is completed unless the Commissioners Court has instructed otherwise in a bond covenant. Funds not needed for the project after its completion will be either transferred to the Interest and Sinking Fund to mitigate the need to increase the debt service tax rate or may be used for projects of a similar nature as allowed by law. Excess funds will not be allowed to increase the scope of the original project without additional justification and analysis.

(h) Interest earnings and savings on Certificates of Obligation may be used to reduce the issuance of new certificates for projects that are allowed in the authorizing order.

(i) Debt redemption shall be provided for, based upon the advice of the County's independent municipal financial advisor.

(j) Guidelines in the form of industry-standard ratios will be reviewed in conjunction with each debt issuance to provide a framework within which to view overall Travis County debt. Those guideline ratios include:

(1) Primary Guidelines

(A) Net bonded debt to taxable value should not exceed the range of 1.0% -- 1.5%.

(B) Net bonded debt to population should not exceed $1,200 per capita.

(C) Debt service to total expenditures (operating expenditures and debt service combined) shall be approximately 20% or less.

(2) Secondary Guidelines

(A) A total debt target of 5% of taxable value for all overlapping debt in Travis County (county, city, school district, and other) will be established, in concert with cooperative efforts toward sharing this goal with the other debt-issuing entities.

(B) Annual short-term debt service payments to total debt service shall be approximately 25% or less.

(C) Short-term debt service payments to total General Fund expenditures shall be approximately 5% or less.

(k) The annual debt analysis will show the anticipated net bonded debt to taxable value and the net bonded debt per capita that will be shown as a part of an upcoming official statement.

(l) Travis County may issue debt using the sale method recommended by the County's independent municipal financial advisor (competitive, negotiated, or private placement) deemed to be in the best financial interest of the County.

(m) Travis County may issue refunding bonds as recommended by the County's independent municipal financial advisor when deemed to be in the best financial interest of the County.

(n) Travis County may utilize reimbursements resolutions that express the County's intent to reimburse itself for expenditures made related to capital programs for which debt will be issued.

(o) Travis County will follow its written post-issuance federal tax compliance procedures for tax- exempt debt.

FY 2027 BUDGET GUIDELINES

TRAVIS COUNTY MISSION, VISION, AND STRATEGIC GOAL STATEMENTS

Our Mission:

Building a Travis County where ALL people can thrive with dignity and respect.

Our Vision:

Travis County will be recognized as the best county in the US for all racial, ethnic, and economic groups. Getting there will require:

- Soliciting community engagement to better understand the needs and solutions of County residents
- Closing every divide, everywhere east and west
- Achieving measurable equity in investment, availability of services, and results
- Reducing crime and jail populations, supported by increased/effective mental and behavioral health services so that the community will be safer
- Delivering nationally recognized climate resilience, environmental stewardship, greenhouse gas reductions, and disaster preparedness programs
- Implementing an effective, continuously improving, innovative strategy that achieves its goals.

Seven Strategic Goals – In order to achieve our mission and vision, we must:

- Promote **economic well-being** and racial, ethnic, and **economic equity**
- Provide services that support people's **physical and mental health**
- Provide services that support the safety of people in the community
- Achieve **environmental sustainability** and prepare for major climate disruption
- Assure **mobility that is timely, predictable, and safe**
- Be a **trusted and well-run County**
- Protect and **provide opportunity for the most vulnerable and underrepresented**

The above Mission, Vision, and Strategic Goal Statements were approved on March 28, 2023, by the Commissioners Court.

INTRODUCTION

The Budget Guidelines are presented each year and serve as the first direction given by the Commissioners Court on the upcoming budget process. These guidelines provide the fundamental building blocks used by the Planning and Budget Office (PBO) in its formulation of the recommended Preliminary Budget, prior to the adoption of a final budget shaped by the Commissioners Court in the later stages of the budget process. These guidelines also provide offices and departments important information as they prepare their upcoming budget submission.

This year's budget process will be different for offices and departments due to financial challenges discussed in this document. Given this, it will be even more important for all Elected and Appointed Officials, Department Heads, and County staff to find new and more efficient ways to work together to deliver services to Travis County residents consistent with the County's Mission, Vision and Strategic Goals.

Travis County delivers a wide variety of services and programs which focus primarily on the judicial system, health, emergency and social services, law enforcement and corrections, and the maintenance of the county road system. The Commissioners Court is committed to supporting efficiencies and ensuring effective outcomes for these programs so that limited resources are allocated in ways that best benefit the community. The Travis County budget supports its core mandated services and promotes resiliency and sustainability.

The success of the budget process is dependent on close collaboration among all stakeholders. The Planning and Budget Office is charged with working with all County Offices and Departments to find the appropriate balance between managing limited available resources and recommending new funding required to efficiently and effectively execute the services provided for Travis County residents.

The Budget Guidelines and subsequent Budget Manual accomplish three critical objectives:

- Provide an overall framework and calendar for the budget process;
- Set expectations regarding the impact of economic and financial conditions on the annual budget; and,
- Provide specific direction to offices and departments on the formulation of their budget submissions.

Furthermore, these guideline discussions provide the Commissioners Court an opportunity to prioritize issues on the horizon that may require additional funding or internal reallocations of existing funds for the next fiscal year. This year also includes guidance related to necessary 5% reduction proposals for all offices and departments to include in their FY 2027 budget submissions given current revenue and expenditure projections in order to assist with development of a balanced budget.

ECONOMIC OUTLOOK

The following information is based on national, state, and local economic indicators with data available as of the development of the FY 2027 Budget Guidelines. The chart on the following page compares economic factors that contribute to the local, state, and national economy, including labor and housing indicators

Table 1
Comparison of Key Economic Indicators

	Travis County/Austin MSA	Texas	United States
General			
Projected Population Growth Rate 2026[1]	1.14%	1.77%	0.52%
Poverty Rate[2]	10.5%	13.4%	10.6%
Projected GDP Growth Rate 2026[3]	4.6%	2.6%	2.5%
Labor			
Unemployment Rate[4]	3.5% (Nov 2025)	4.3% (Dec 2025)	4.4% (Dec 2025)
Average Private Sector Hourly Wages, December 2025[4]	$36.29	$35.53	$37.02
Average Weekly Wages, Quarter 1 2025[5]	$1,991	$1,587	$1,589
Housing			
Office Vacancy Rate, December 2025[6]	27.7%	N/A	18.4%
Average Rent, January 2026[7]	$1,645	$1,850	$1,995
Median Home Value[8]	$417,239	$330,000	$357,275

ON THE NATIONAL FRONT

Economic growth strengthened over the course of the last year, with the U.S. Department of Commerce's Bureau of Economic Analysis reporting real GDP growth of 4.4 percent in the third quarter of 2025, as compared with the second quarter of 3.8 percent. This increase reflects higher consumer spending, exports, government spending, and investment, along with a decrease in imports. Looking ahead, Goldman Sachs forecasts a GDP growth of 2.5 percent in 2026.

Monetary policy also shifted during the second half of 2025. The Federal Reserve maintained an interest rate of 4.25 to 4.50 from January to July of 2025. Beginning in September 2025, this rate was reduced by 0.25 three consecutive times, with the Federal Reserve citing a goal of achieving inflation at the rate of two percent over time and achieving maximum employment as reasons for lowering the target range for the federal funds rate. The Federal Open Market Committee's (FOMC's) rate change actions are shown in the table below:

Table 2
Federal Funds Rates

FOMC Meeting Date	Rate Change (bps)	Federal Funds Rate
Sep 17, 2025	-25	4.00 to 4.25
Oct 29, 2025	-25	3.75 to 4.00
Dec 10, 2025	-25	3.50 to 3.75
Jan 28, 2026	0	3.50 to 3.75

Source: U.S. interest rate decisions - Reuters

High inflation remained a significant concern over the last year, particularly due to its disproportionate impact on lower-income household facing rising costs for necessities like food, housing, and transportation. The Consumer Price Index for All Urban Consumers (CPI-U) increased 2.7 percent over the year for all items. Inflation has consistently been above the Federal Reserve's 2.0 percent target, reaching 3.01 percent in September before decreasing to 2.71 percent in December.

Unemployment rates were between 4.0 and 4.5 percent in 2025, with a December 2025 rate of 4.4 percent, according to the Bureau of Labor Statistics (BLS). Job openings have decreased, with the BLS reporting only about 7.1 million jobs, approximately one million fewer than the prior year.

THE TEXAS ECONOMY

Texas continues to demonstrate economic and demographic momentum, driven by rapid population growth and a resilient labor market. Recent data highlight the state's leadership in population gains and job creation, reinforcing its role as a national economic leader. At the same time, the housing market is adjusting to higher levels of inventory with softer prices as affordability conditions begin to improve. These trends are expected to carry into 2026, sustaining Texas' economic growth.

Table 3
Top 5 States by Population Growth: 2023-2024

Rank - State	April 2020 (Estimate Base)	July 2023	July 2024	YoY Percent Change
1 - Texas	29,149,458	30,727,890	31,290,831	+1.83%
2 - Florida	21,538,192	22,904,868	23,372,215	+2.04%
3 - California	39,555,674	39,198,693	39,431,263	+0.59%
4 – North Carolina	10,441,499	10,881,189	11,046,024	+1.51%

5 - California	20,203,772	19,737,367	19,867,248	+0.66%

Source: U.S. Census Bureau, Vintage 2024 Population Estimates; Migration Drives Highest Population Growth in Decades

Texas cities are some of the fastest growing cities in the country, with Princeton City, a suburb of Dallas, being the fastest growing city in 2024. Between 2010 and 2020, the Census reports that Texas' population increased by 15.9 percent. However, the state's growth rate is slowing, with the year-over-year pace slowing in 2025 and expected to continue to slow in 2026.

The Texas job market reached new heights in 2025, with more jobs created over the past year than any other state. According to BLS, Texas added 132,500 nonfarm jobs from 2024 to 2025, the highest gain nationwide. The state's unemployment rate stood at 4.3 percent, slightly below the U.S. rate of 4.4 percent. With a labor force of 15.9 million workers, Texas continues to lead the nation in job creation and labor force participation, reinforcing the strength and resilience of its job market.

The Texas housing market continues to move through a period of adjustment, characterized by softening prices amid elevated inventory levels. Home values have weakened across major Texas metropolitan areas, with the statewide median home value resting around $330,000, according to the Texas Real Estate Research Center at Texas A&M University. At the same time, average days on the market have increased year over year, rising from 62 days in October 2024 to an average of 70 days in October 2025, an increase of 18.1 percent. Despite these shifts, downward price pressure has eased as declining mortgage rates have begun to improve housing affordability.

THE TRAVIS COUNTY ECONOMY

While the Austin metropolitan statistical area (MSA), consisting of Austin-Round Rock-San Marcos as identified by the U.S. Bureau of Labor Statistics, remains one of the country's fastest-growing and dynamic economies, with enduring population growth, consistently high labor market indicators, and a robust and diverse set of industries, the region is modulating toward more balanced growth after five years of rapid, booming expansion.

According to Empowering American Cities, by the Fifth Third and the Kenan Institute of Private Enterprise at the University of North Carolina's Kenan-Flagler Business School, the Austin MSA is ranked first for Gross Domestic Product (GDP) growth in the country, with GDP projected to grow 4.6 percent in 2026. The Austin MSA also ranked first for forecasted employment growth in 2026, projected at 2.9 percent. The growth of the Austin MSA can be attributed to the booming tech industry, expanding artificial intelligence (AI) infrastructure, employment growth, and the increase in housing supply that lowered housing costs in 2024 (Kenan Institute of Private Enterprise, 2025).

Population growth continues to reinforce the region's economic expansion. The Austin MSA area ranked as the fourth fastest growing large metro in the country by population, according to the Airport Advisory Commission (2025). The estimated population in 2024 was 2,550,637, an increase of 2.33 percent from 2023. While population growth in Travis County is slower than other Austin metro counties, including Williamson, Hays, Bastrop, and Caldwell, the slowdown reflects domestic migration within the metro area rather than an overall loss of residents in the region. Travis County leads in international migration compared to other counties in the Austin metro area, which most likely prevented overall population decline. The population of Travis County is projected to grow 1.14 percent in 2026, resulting in a total population of 1,365,215, according to World Population Review.

Labor market conditions also remain strong. As of November 2025, Travis County's unemployment rate was 3.5 percent, which is lower than the national rate of 4.3 percent (Federal Reserve Bank of St. Louis; U.S. Bureau of Labor Statistics). The unemployment rate has been under 4 percent since August 2021, and it has stayed between 2.6 and 3.9 percent. According to the Federal Reserve Bank of St. Louis, average private sector hourly wages for workers in the Austin MSA were $36.29 an hour as of December 2025, closely tracking the nationwide average of $36.90.

Austin's employment base is broad and diversified, reflecting the region's strong economic fundamentals. As of May 2024, the largest occupational groups included office and administrative support, management, food preparation and serving, and business and financial operations workers, highlighting a balanced mix of professional and service employment, according to BLS data.

Commercial real estate trends in Austin, particularly office space, reflect the continued impact of remote work. According to the Office Market Report, in Q3 2025, Austin's office vacancy rate reached 27.7 percent, significantly higher than other major cities in Texas such as Houston (5.5 percent vacancy) and Dallas (25.3 percent vacancy), where Austin and Dallas surpass the national rate of 18.4 percent. As reported by Partners Austin Office quarterly market report, over one million square feet of new office space was delivered in Q3 2025, while the construction pipeline declined sharply, with only 185,641 square feet under construction. While leasing velocity remains down year over year, notable leases were renewed, including NVIDIA (79, 346 sq. ft.) and VMWare (62,038 sq. ft.) where PulteGroup signed a new lease of 28,715 square feet with demand primarily concentrated in small (5,000-10,000 sq. ft.) and mid-sized (20,000-50,000 sq. ft.) spaces. However, despite the elevated vacancies, Google began moving employees into its downtown Austin office tower in 2026 after years of delay as they match the needs of their hybrid workforce.

The housing market in the Austin–Round Rock–San Marcos MSA continues to normalize following several years of rapid growth. According to the Texas A&M University Texas Real Estate Research Center, the area experienced a 1.6 percent decline in total home sales, falling to 7,193 transactions. The median sales price in the metro area decreased by 0.9 percent year-over-year to $430,995. Similarly, the median price for single-family new construction homes declined 1.2 percent year-over-year to $417,239.

Within Travis County specifically, the largest share of home sales occurred in the $600,000 price range, accounting for 24 percent of total sales. This segment included 956 active listings, representing approximately 3.7 percent months of inventory at the conclusion of Q3 2025. Overall, home prices in Austin continued to trend downward in 2025, averaging 2.3 percent below 2024 levels. However, the city's median sales price in October 2025 reached $437,500, slightly higher than the $430,000 recorded a year earlier, likely reflecting changes in the composition of homes sold rather than a broad-based price increase. Zillow data indicate that, through December 2025, typical home values in Austin declined 6.4 percent year over year, reinforcing the ongoing market correction.

New construction has moderated somewhat after the booms in the last few years as builders adjust to rising costs, higher interest rates, and increased housing inventory. While the past year saw elevated deliveries of completed housing projects, new starts, permits, and construction pipelines have decreased year over year according to the Texas Real Estate Research Center. Multifamily construction remained active largely because projects were already in the pipeline, but by late 2025 the number of units under construction had fallen sharply, signaling fewer future deliveries beyond 2026. Single-family construction also shifted geographically, with more activity occurring in surrounding counties where land and development costs are lower, while Travis County saw comparatively fewer new starts. While new construction continues to be elevated compared to historical trends, it is no longer at the highest peaks seen over the prior five years, which may temper future tax base expansion and development-related revenues for the county.

LEGISLATIVE OUTLOOK, UNFUNDED MANDATES, AND INTERIM CHARGES

Texas counties function as an arm of state government, delivering a wide range of state-mandated services at the local level. Although these services are required by statute, counties are largely expected to fund them using local revenue sources, primarily property taxes. Over time, the state has shifted increasing responsibility for service delivery to counties without providing corresponding increases in state funding.

Key unfunded or underfunded mandates identified by the Texas Association of Counties remain largely unchanged and include:

- Criminal indigent defense;
- Incarceration of state inmates and health care in county jails;
- Indigent health care and treatment;
- Hiring and retention of juvenile probation personnel;
- Compliance with jail standards;
- Detention of blue-warrant inmates;
- Appointment of counsel in Child Protective Services cases; and
- Administration of elections.

Counties' ability to absorb these expenses has been further constrained by state actions limiting local fiscal flexibility. Measures from prior sessions remain in effect, including SB 2 (86th Legislature, 2019), which caps property tax revenue growth, and HB 1869 (87th Legislature, 2021), which restricts counties' authority to issue Certificates of Obligation. During the 89th Legislature, lawmakers again prioritized property tax relief through expanded exemptions and appraisal limitations, further reducing the local tax base.

The 89th Texas Legislature convened on January 14, 2025, and adjourned on June 2, 2025, followed by two special sessions held between July and September. Legislative discussions during the special sessions were heavily influenced by the catastrophic flooding in Central Texas over the July 4th holiday weekend.

Major legislative priorities in 2025 included the creation of an education savings account program to subsidize private school tuition and homeschooling expenses. While this legislation provided limited additional funding for public schools, it did not restore state funding levels to those in place prior to the 2011 education cuts. Other significant policy areas included energy infrastructure and grid management reforms, increases to the homestead exemption for school district property taxes, development of regulatory frameworks for artificial intelligence, restrictions related to gender-affirming care, and expanded oversight of foreign participation in certain industries.

The Legislature also passed 17 constitutional amendments, all of which were approved by voters in the November 2025 election. These amendments included several new or expanded ad valorem tax exemptions, further affecting county tax bases. Special session legislation also addressed Congressional redistricting and established new safety and regulatory requirements for camps and campgrounds in response to weather-related disasters, including a small, one-time grant program for the counties impacted by the July 2025 floods to offset new requirements for larger scale investments that will be almost wholly paid for by county governments.

Several bills enacted in 2025 have direct fiscal or operational implications for counties, including:

- HB 9, creating a significant exemption from local ad valorem taxation for a portion of the appraised value of tangible personal property held or used for income production
- HB 30, overhauling the disaster tax rate exemption;
- HB 40, requiring additional county resources to support and operate state business courts;
- HB 1109, exempting counties from the state motor fuels tax;
- HB 1522, extending advance notice requirements for county public meetings;
- HB 2282, increasing the arrest-warrant processing reimbursement fee;
- SB 8, requiring certain counties to enter into immigration enforcement agreements with ICE;
- SB 1025, establishing ballot-proposition text requirements for tax increases;
- SB 1062, authorizing the use of digital newspapers for public notices under specified conditions;

- SB 1173, increasing the informal procurement threshold for political subdivisions; and
- SB 3 (second Special Session), requiring the installation and maintenance of outdoor warning sirens in counties impacted by the July 2025 floods.

While the state budget included targeted funding and grant programs in limited areas, these appropriations do not materially offset the primary cost drivers faced by counties. As in prior sessions, several enacted measures imposed new or expanded administrative responsibilities without providing ongoing funding. Notably, SB 3 from the Second Special Session is intended to improve flood preparedness by requiring the deployment of outdoor warning sirens in flood-prone areas. This legislation requires the county to install, operate, and maintain outdoor warning sirens. The State is providing a limited one-time grant program related to this new mandate, but the grant program will not provide sufficient resources to purchase all equipment needed in Travis County to comply with these new requirements, as well as the staff necessary to operate, monitor, and maintain this equipment in perpetuity.

The cumulative effect of the 89th Legislature continues to shift financial responsibility to counties while constraining their primary revenue source. The full fiscal and operational impacts are still being evaluated, and counties will continue to assess implications for FY 2027 and future budgets.

After a legislative session, interim charges are topics assigned to legislative committees to study between regular sessions. Committees use this time to research issues, hold hearings, and develop recommendations or potential legislation for the next session. Interim legislative charges have not yet been released, but Travis County's Intergovernmental Relations Office has prepared a list of interim charges to submit to the Speaker, the Lieutenant Governor, appropriate committee chairs, and members of the local delegation on behalf of the County for study ahead of the 90th Regular Legislative Session. That list of interim charges is summarized below, but a more comprehensive discussion of these charges was presented and subsequently adopted by the Commissioners Court on February 3, 2026.

Federal Issues with State and Local Impacts

- Discontinuation of Penny Production
- Federal Changes to Postmark Procedures

Environmental and Natural Resources

- Low-Income Vehicle Repair Assistance, Retrofit, and Accelerate Vehicle Retirement Program Fees
- Illegal Solid Waste and Scrap Tire Disposal

Emergency Services

- Disaster Resiliency and Local Government Support for Mitigation and Recovery
- County Authority During Adverse Weather Conditions

Growth Management and Land Use

- Groundwater Availability and Development Standards
- Creation of Special Districts

Access to Justice and Community Legal Services

- Mental Health Diversion Efforts and Forensic Waitlists
- Cost of Indigent Defense to Counties
- Cost of CPS System to Counties
- Family Treatment Courts and CPS-Involved Cases

Transportation

- Train and High-Speed Rail Funding

STRATEGIC PLANNING EFFORT & PERFORMANCE MANAGEMENT

Travis County's mission is to build a County where all people can thrive with dignity and respect. Fulfillment of this mission requires strategic planning and performance management, such that scarce resources can be best allocated throughout the County and put towards a clearly defined vision for the future.

As part of this effort, Travis County Offices and Departments across the county work on planning related to discrete issues and projects that have been prioritized by the Commissioners Court. Details on a selection of those studies and plans are below. PBO anticipates that these studies and plans will likely result in budget requests in future years as the projects enter or proceed through implementation phases. This is not a comprehensive list of all studies and plans conducted across the county, but instead a list intended to highlight some of the major County strategic initiatives that may result in significant cost drivers in the near future.

Table 4
Studies and Long-term Plans in Progress

Department	Project	Year Planning Began	Description
County Auditor's Office	2nd Phase of SAP Migration	FY 2024	The vendor SAP (Systems Applications and Products in Data Processing) announced the end of mainstream maintenance for the County's on-premises ERP (Enterprise Resource Planning) software platform for core business processes by December 31, 2027. Phase I planning and implementation began in FY 2024 and entailed moving organizational management and personnel administration functions to a cloud-based product SAP SuccessFactors Employee Central and moving the SAP ERP Portal to SAP functions to SAP SuccessFactors WorkZone. Both platforms went live in Q3 FY 2025. Phase II planning has begun and will entail migrating financials, time and attendance, payroll, employee benefits, travel management, and the analytics system. The expected completion for the migration of these platforms is Q1 FY 2028. Phase II will require incremental budget increases for ongoing and one-time costs in FY 2026 through FY 2028.
HRMD	Adaptive Workplace	FY 2022	HRMD continues to develop long-term countywide plans for an adaptive workplace. In the last year, under the Adaptive Workplace initiative, the Organizational Culture division analyzed the TC Culture Survey and recommended improvements for Survey 2.0, conducted a countywide Non-remote Workers Survey of 3,500 employees and reported results to Commissioners Court, researched and developed recommendations for an inclusive incentive program (including toll pass subsidies and vehicle maintenance allowances) for non-remote workers, and delivered in-person Excellent Customer Service in a Hybrid Environment training to staff.
TOPS	ADA Transition Plan	FY 2023	HRMD and FMD have worked with consultants and relevant county departments to develop a plan to transition all county

Department	Project	Year Planning Began	Description
			facilities to full ADA compliance. An earmark has been used for this purpose over the last several years. This project was projected to cost up to $17.8 million and stakeholder Departments have begun executing these improvements. To date, ADA budget allocations total $3,118,749, with projects still in progress. The FY 2026 Adopted Budget includes an Earmark against the CAR Reserve of $3,000,000 to fund additional improvements as a part of the ADA Transition Plan.
IJPA	Validation of Pretrial Services Risk Assessment Tool	FY 2026	IJPA determined that the risk assessment tool used by Pretrial Services needs to be validated to ensure that the tool is accurately measuring risk for recidivism and returning to court. Local validation of risk assessment tools is considered a best practice according to the National Association of Pretrial Service Administrators (NAPSA) standards, and by ensuring that this tool used in Travis County is validated will allow Judges and Pretrial Services employees to make well informed decisions about release from jail and release conditions for defendants. IJPA estimates that the process will take six months and states that validation and improvement of the tool will allow for Pretrial Services and Judges to make better informed decisions, thereby likely significantly decreasing the overreliance on expensive practices.
FMD	Facility Condition Assessment	FY 2022	FMD underwent a facility condition assessment in FY 2022 that identified many deferred maintenance needs across the county. The overall assessment found that the five-year need for facilities, including all deferred maintenance and all upcoming five-year maintenance and repairs, was valued at just over $212 million. The FY 2026 Adopted Budget included funds for prioritized deferred maintenance projects and FMD continues to plan to phase this need over several years, anticipating a need of $40 million annually.
TNR	Climate Action Plan	FY 2020	In 2020, Travis County Commissioners Court unanimously approved the County's first-ever Climate Action Plan. The Plan is intended to be a roadmap for lessening the environmental impacts of County operations. Progress will be measured and reported in the Annual Sustainability Report. Additional funding has been requested for projects related to this roadmap and will likely be made again in future fiscal years.
TNR	Master Flood Plan	FY 2024	Travis County, in collaboration with the Texas Water Development Board (TWDB), developed a Master Flood Plan for the County that includes: • Evaluating flood mitigation alternatives for areas of southeast Travis County • Updating floodplain maps for Western Travis County based on updated Atlas 14 rainfall data provided by the

Department	Project	Year Planning Began	Description
			National Oceanic and Atmospheric Administration (NOAA) • Gathering information about existing drainage structures and bridges • Developing a database of low-water crossings The Plan builds off previous efforts initiated by the County and the City of Austin and provides updated floodplain mapping and mitigation alternatives for portions of the County. A draft of the plan was presented to Commissioners Court on February 3, 2026.
TNR	Comprehensive Parks Plan	FY 2025	TNR has finalized its Parks Comprehensive Plan, which was last updated in FY 2016. This plan will be presented to Commissioners Court on February 26, 2026, with final adoption, after comments, planned for late March.
TCSO	Corrections Staffing Study	FY 2023	TCSO received recommendations from a third-party consultant on Corrections Bureau staffing levels in early FY 2025. The study identified 78 additional positions needed. Seventeen of these positions were funded in FY 2026, leaving 61 recommended positions outstanding heading into the FY 2027 budget process. PBO is reviewing the findings with TCSO and will make recommendations as part of the FY 2027 budget process with the understanding that it will likely take several fiscal years to fully implement due to funding constraints.
TCSO	Law Enforcement Staffing Study	FY 2025	TCSO received $250,000 to conduct an updated Law Enforcement Staffing Study in FY 2025. The recommendations from the last study completed in 2019 have all been implemented as of the FY 2025 Adopted Budget. It is anticipated that the results of the study will be available in early 2026. PBO will review the findings with TCSO and will make recommendations on next steps. It will likely take several fiscal years to fully implement any recommendations due to funding constraints.
HHS	Food Plan	FY 2025	Adopted in FY 2025, this plan is a collaboration between the City and the County to co-create a vision and actionable goals for a local food system that is inclusive, healthy, and sustainable.
Tax Office	Tax Infrastructure Project	FY 2025	The Travis County Tax Office relies on a core tax management system that is more than 30 years old and operates on an AS400 platform supported by multiple vendors and legacy infrastructure. While the system continues to function, it was not designed to meet today's security, compliance, or operational standards. Incremental updates over the years have kept it running, but they have not addressed fundamental architectural issues. The most significant concern is credit card processing. The Tax Office is proposing a full redesign of the property tax

Department	Project	Year Planning Began	Description
			technical ecosystem. The project will be proposed to be completed in two phases: an initial planning and procurement phase to clearly define requirements and select a vendor, followed by system redesign and implementation. The outcome will be a modern, secure, PCI-compliant system with simplified vendor support and improved reliability for both staff and the public.
Various County Offices and Departments	Collaborative Northeast District Plan	FY 2024	This joint effort by Travis County and the City of Austin aims to address past inequities and promote inclusive development in the Northeast Planning District.
Various Justice and Law Enforcement Offices	Behavioral Health Diversion Center	FY 2023	The County has prioritized work around launching a behavioral health diversion center to divert those with mental and behavioral health conditions from the justice system towards treatment. This project has encompassed many departments and incorporated significant community and stakeholder feedback and has already launched a pilot program funded with grant resources.

FY 2027 BUDGET CONSIDERATIONS

The Budget Guidelines include known budget considerations that will need to be addressed during the FY 2027 budget process as well as a financial outlook, provided annually, for the next three to five years.

For the FY 2027 budget process, estimates of known budget drivers are identified and included in this document. These budget considerations are discussed below and must be weighed seriously by the Commissioners Court early in the process in order to provide clear direction to PBO in the formulation of the Preliminary Budget.

DEPARTMENTAL TARGET BUDGETS

The FY 2027 Target Budget represents the FY 2026 Adopted Budget plus the annualized impact of any new increases approved during FY 2026, less any one-time expenses and other reductions related to pilot programs and programs that have been moved from ongoing to one-time, plus any needed corrections. The current Target Budget amount for FY 2027 is $1.047 billion (including $987.6 million in departmental base budgets) and represents initial requirements to continue approved programs in offices and departments for the next fiscal year at current service levels. This number includes ongoing funding built into reserves and capital budgets that allows the Commissioners Court the flexibility to make long-term decisions midyear and issue less future debt by cash funding recurring capital needs.

PBO reviews departmental base budgets annually during the budget process. This process involves working with departments to identify flexibility within their budgets to better accomplish their goals and missions. This analysis oftentimes results in recommendations from PBO for offices and departments to internally fund budget requests that the department has requested to be funded with new tax dollars.

FY 2027 REDUCTION PROPOSALS

Travis County is committed to providing needed programs and services to residents. While there has been increased uncertainty at the State and Federal levels, this year's budget process will be impacted by two main factors: decreased revenue flexibility and, most significantly, increased health insurance costs that will require further scrutiny and analysis to fully understand in order to make plan design changes to ensure that the plan will be sustainable.

Because of these anticipated challenges, this year's budget submissions will include 5% reduction proposals that will better prepare the County to react to financial challenges not only in FY 2027 but in the years to come as the Texas Legislature continues to push down costs to the local level while simultaneously reducing the necessary revenue levers to fund such mandates. Given these circumstances, offices and departments are asked to include a list of proposed budget reductions in their budget submission in the event that up to 5% of their Target Budgets will be unable to be funded, along with explanations of the implications of such cuts. The Commissioners Court wishes to avoid across-the-board cuts and believes that the use of departmental reduction proposals provides a more strategic approach. Offices and departments are urged to collaborate with the Planning and Budget Office as they formulate their budget submissions.

BUDGET DRIVERS

PBO works to gather and discuss estimated budget drivers, including potential investments in the workforce. These budget considerations are consolidated into the table below. Each budget category is discussed in greater detail in the next section. Budget drivers such as these generally represent projected FY 2027 expenditures that, unless otherwise directed by Commissioners Court, will require additional funds be made available either through significant reallocations of existing County resources or by the addition of new ongoing resources. Budget drivers are expenses that are prioritized early in the process because they are either directed to be considered such as compensation, are contractual obligations, are critical to maintaining current services levels, or are related to mandated changes to services.

Due to expected revenue restrictions and current projected shortfalls, it is likely that the Preliminary Budget will not recommend ongoing budget increases beyond those prioritized early on as part of budget drivers. The estimated cost of new expenditures shown in the table below and the following pages total $44.6 million to $48.0 million but there is only an estimated $35.0 to $37.6 million projected to be available in new ongoing revenue based on current conservative assumptions. These projections result in an estimated shortfall of $7 million to $13 million dollars depending on final employee and retiree health increases as well as updated revenue estimates. This projected gap will need to be addressed before the FY 2027 Preliminary Budget finalized.

Table 5
FY 2027 Preliminary Budget Drivers

Category	FY 2027 Preliminary Estimate Range (in Millions)
Target Budgets	**$1,047.4**
Workforce Investments & Countywide Budget Drivers	
Compensation & Benefits	$32.2 – $35.6
Interlocal Agreements	2.0
Waller Creek TIF Agreement	0.5
Subtotal Workforce Investment & Countywide Budget Drivers	**$34.7 - $38.1**
Program Specific Budget Drivers	
General Maintenance of Current Effort (MCE)	$4.3
Tech-related Maintenance of Current Effort (MCE)	5.6
Subtotal Program Specific Budget Drivers	**$9.9**
Total of Budget Drivers	**$44.6 - $48.0**
Estimated Total	**$1,092.0 - $1,095.4**

WORKFORCE INVESTMENTS AND COUNTYWIDE BUDGET DRIVERS

COMPENSATION & BENEFITS

Compensation

The Travis County Commissioners Court prioritizes its employees in recognition that they execute the County's Mission, Vision, and Strategic Goal Statements. Travis County has a compensation philosophy that emphasizes the importance of recruitment, motivation, and retention of quality employees that can provide exemplary service for the residents of Travis County. This goal is achieved by using a total compensation system that is fair, flexible, and market competitive. While compensation encompasses much more than direct wages, the guidelines will address funding for potential salary increases. The following table summarizes employee compensation increases since FY 2023.

Table 6
History of Employee Compensation

Compensation Type	FY 2023	FY 2024	FY 2025	FY 2026
Classified (Standard Increases)	5.0% across the board increase[1]	4.0% across the board increase[2]	5.0% across the board increase[3]	3.0% across the board increase[4]
Classified (Other)	-3rd year of Benchmark Study -$20/hr. County Minimum Wage & Compression -Pay Scale Adjustments	-$20.80/hr. County Minimum Wage -Market Salary Survey for Purchasing Office	-$21.84/hr. County Minimum Wage	-$22.17/hr. County Minimum Wage -1.5% Scale Adjustment -Establishment of a STAR Flight Pay Scale for most STAR Flight employees -Targeted Market Adjustments for certain positions in the ME's Office
Peace Officer Pay Scale (POPS)	- One Step Increase - Market Salary Survey for Entry Level Law Enforcement and Corrections	- One Step Increase - Market Salary Survey for Entry Level Law Enforcement and Corrections	- One Step Increase - 3.0% Scale Adjustment	- One Step Increase - 3.0% Scale Adjustment
All Eligible Employees (Other)	- Shift Differential Increase from $0.65/hour to $1.00/hour	-Bilingual Pay -Shift Differential Increase from $1.00/hour to $1.25/hour	-Shift Differential Increase from $1.25/hour to $1.50/hour	None

1 Ongoing salary increase for regular classified employees who were hired as of March 31, 2022.

2 Ongoing salary increase for regular classified employees who were hired as of September 30, 2023.

3 Ongoing salary increase for regular classified employees who were hired as of September 30, 2024.

4 Ongoing salary increase for regular classified employees who were hired as of September 30, 2025.

Classified Employees: The Human Resources Department (HRMD) has been working on a Compensation Study for employees on the Classified Pay Scale. Further discussions regarding the market data and future market benchmark assessments will continue throughout FY 2026 and a timeline for implementation will be developed for the FY 2027 budget. However, given revenue challenges discussed throughout this document along with significant cost increases related to health insurance, it will be extremely challenging to implement a benchmark in FY 2027. Nevertheless, PBO will support any costing scenarios as directed by Commissioners Court, including longevity pay options.

Peace Officer Pay Scale (POPS) Employees: These employees are on a step scale with progression through the scale based on steady, incremental movements from one step to the next in years when this type of increase is approved by Commissioners Court. The POPS Working Group continues to meet and has identified additional POPS compensation issues that need further ongoing study and analysis. Planning parameters for FY 2027 continue a step increase for eligible POPS employees on their anniversary date.

Elected Officials: Funding for Elected Officials will require additional direction from the Commissioners Court regarding any proposed salary changes for FY 2027.

FY 2028 – 2030 Considerations: As noted above, the Commissioners Court will be asked to consider compensation issues such as an implementation plan for any market adjustments and a review of County longevity pay. Any market recommendations may be implemented over more than one fiscal year or reviewed in the context of current benefit challenges. Employee compensation has historically been the County's largest budget consideration. As noted previously, PBO includes compensation in this list at the direction of the Commissioners Court to account for an investment in our workforce at the start of the budget process. The Commissioners Court has a clear commitment to its workforce and ensuring fair and reasonable total compensation. This approach includes not only cash compensation, but also health insurance, life insurance, retirement annuity, vacation leave, sick leave, personal leave, parental leave, free parking, holidays, elements of work/life balance (when comparable and measurable), and employee mobility.

Health Benefits

Travis County began a self-insured health benefits plan in 2002. Under a self-insured program, the actual insurance claims made by employees are paid directly from County resources with an insurance carrier hired to administer claims processing (i.e., a third-party administrator). The benefits of being self-insured are flexibility with providing standards of care for employees and more control over increasing health premiums for the County. Despite this added control, a self-insured plan does not necessarily reduce exposure to overall health care increases. The Commissioners Court determines the plan funding and benefit structure on an annual basis based on recommendations from staff and the Employee Benefits Committee and after an employee public hearing.

Reliable cost estimates for benefits in the upcoming fiscal year will not be refined until the County's benefit actuary presents estimates to the Employee Benefits Committee. However, PBO has met several times with HRMD and the County's benefit consultant to provide an early look at historic increases experienced by the plan in the last year. A summary of the most recent five-year period is shown in the following table.

Table 7

Increases in County's Rate Contribution to Employee Health Plan FY 2020 to FY 2027

Fiscal Year	Original Actuary Estimate	Revised Increase after Plan Design Changes or Estimate Refinements
2020	3.1%	2.1%
2021	1.9%	0.0%
2022	2.2%	2.2%

Fiscal Year	Original Actuary Estimate	Revised Increase after Plan Design Changes or Estimate Refinements
2023	6.0%	4.0%
2024	2.0%	2.0%
2025	4.1%	4.1%
2026	3.6%	2.0%
2027	17.0% (Preliminary)	13.5% (Preliminary)

The table above demonstrates that plan design changes, when appropriate and prepared early in the year by the Benefits Committee, generally assist in reducing the original anticipated impact. Such changes also further refine the plan to ensure that the long-term costs are more sustainable to the County and plan participants. For FY 2027, PBO recommends planning for an estimated increase between 13.5 and 17 percent based on the initial discussion with the County's health plan benefit consultant also factoring in projected new retirees added to the plan during FY 2027. The anticipated increase in rates is needed to cover currently projected FY 2027 costs that are significantly higher than what Travis County has experienced in recent years. This substantial increase is one of the primary reasons the FY 2027 Budget Drivers exceed projected available resources at this time. PBO will work with HRMD and the County's Benefits Consultant to fully understand the market drivers of these increased costs to better target plan design changes and other proposed actions present to the Commissioners Court for a more sustainable plan.

FY 2028 - FY 2030 Considerations: HRMD, the benefits consultant, and the Employee Benefits Committee will continue to work to improve the plan to provide health care coverage and control costs. HRMD has resumed quarterly updates to Commissioners Court to assist with better monitoring of this large budget driver.

Retirement

Travis County is one of the more than 735 employers that participate in the Texas County and District Retirement System (TCDRS). The County has a defined benefit plan that is savings based. That is, retirement benefits are based on how much an individual retiree saved during his or her active employment and the employer's matching rate of 225 percent at retirement.

As members of TCDRS, Travis County contributes to the retirement system at actuarially determined rates. County employees contribute 7 percent of their salary (the highest allowed by TCDRS) to the County retirement plan as set by Commissioners Court. The System's goal is for 7.5 percent annual earnings to ensure that the required employer contributions remain steady, absent any other changes. When TCDRS has a year that investments fall below 7.5 percent, the loss is divided over a five-year period to reduce the impact, and individual member rates are adjusted to generate the additional revenue necessary to maintain benefits.

Travis County has a budgeted contribution rate of 17.65 in FY 2026 Adopted Budget. This is above the required contribution rate of 16.04, which will slightly increase the County's funded ratio over time and will assist with future rate increases. PBO is not aware of any increased retirement contribution needed for FY 2027 and expects an update from TCDRS by May 2026 regarding the required rate for FY 2027. The County's retirement contribution history is below.

Table 8

County's Retirement Rate Contribution History, FY 2019 – FY 2026

Fiscal Year	Contribution Rate	Retiree COLA Awarded	Funded Ratio	Rate Increase
2019	15.34%	50% CPI	86.98%	2.88%
2020	16.19%	-	85.66%	5.54%
2021	16.19%	-	86.50%	0.00%
2022	17.17%	-	84.30%	6.05%
2023	17.65%	3% (Flat Rate)	85.40%	2.80%

Fiscal Year	Contribution Rate	Retiree COLA Awarded	Funded Ratio	Rate Increase
2024	17.65%	-	84.50%	0.00%
2025	17.65%	-	85.10%	0.00%
2026	17.65%	-	86.20%	0.00%

FY 2028 – FY 2030 Considerations: TCDRS gives employers various suggestions to keep rates stable, including adopting a rate higher than the required rate, adjusting plan benefits, and paying extra lump sums for cost-of-living adjustments (COLAs) when implementing. These suggestions and other tools should be given the same amount of review and consideration as the County gives compensation and health benefits, especially as the number of retirees grows over the next decade and given the potential for decreased investment return assumptions by TCDRS.

The County's has an informal goal to work towards a funded ratio of 90 percent from its current percentage in the 80s. It will be important to continue strengthening the plan to ensure long-term financial sustainability of this important benefit.

INTERLOCAL AND OTHER AGREEMENTS

The County has interlocal agreements (ILAs) with the City of Austin and several other state and local partners to provide a variety of public services. These interlocal agreements include Public Health and Animal Control Services, Austin-Travis County Emergency Medical Services (ATCEMS), Emergency Services District #2, Combined Transportation, Emergency & Communications Center (CTECC), the Greater Austin-Travis County Regional Radio System (GATRRS), Hazardous Material Mitigation, and Transit Services. Additionally, the County also has an interlocal agreement with the City of Austin for central booking services provided by the County.

City of Austin Public Health and Animal Services Interlocal Agreements

Through the Public Health Interlocal Agreement, the City of Austin Public Health Department provides epidemiology, vital records, environmental health services, disease surveillance, chronic disease and injury prevention, health promotion services, and social service contracts targeted specifically to subpopulations of the County experiencing an undue burden of morbidity and mortality throughout the City of Austin and Travis County. The Austin Public Health Interlocal agreement for FY 2026 has not yet been finalized as the County continues to work with the City to negotiate an agreement. The FY 2025 agreement has been extended until March, 2026.

The City of Austin Animal Services Department enforces regulations, provides shelter for lost or homeless animals, implements wildlife management strategies, and works to achieve live outcomes for sheltered pets under the Animal Control Services Interlocal Agreement. The Travis County portion of the Animal Control Services Interlocal Agreements has historically been based on a cost-sharing formula driven by the percentage of Travis County residents in the unincorporated area. The FY 2026 interlocal agreement has also not yet been finalized and continues to be negotiated. The FY 2025 agreement has been extended until March. The below table shows the increases to the ILAs over the years, excluding the Extraordinary Events portion of the Public Health ILA.

Table 9

City of Austin Public Health (excluding Extraordinary Events) and Animals Services ILAs

Interlocal	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Public Health Base	$4,462,925	$4,836,517	$4,817,624	$5,681,706	$5,521,663	$5,408,391
Animal Services	$2,142,403	$2,138,981	$2,209,261	$2,497,614	$3,368,147	$3,719,060
Total	**$6,605,328**	**$6,975,498**	**$7,026,885**	**$8,179,320**	**$8,889,810**	**$9,127,451**
Total Increase from Prior Year	$297,388	$370,170	$51,387	$1,152,435	$710,490	$237,641

Because the FY 2026 interlocal agreement has not yet been finalized, PBO is currently recommending including an estimate that represents the average increase of the ILAs between FY 2020 and FY 2026, which is approximately a 6 percent increase over the prior year, less the amount that is paid for through the Health Permit Special Revenue Fund. This is an estimated amount based on the current status of these ILAs and will be adjusted as needed as the FY 2026 contracts are finalized and negotiations for FY 2027 commence.

Austin-Travis County Emergency Medical Services Interlocal (ATCEMS)

Travis County contracts with the City of Austin to provide paramedic emergency ground transportation ambulance services to Travis County excluding the City of Austin and the agreement is expected to increase by five percent in FY 2027 in part due to anticipated higher costs associated with the labor agreement that took effect in October 2023 between the City of Austin and the Austin EMS Association. Further, the Travis County Commissioners Court agreed to help fund ground emergency medical service in the extraterritorial jurisdiction of the City of Pflugerville in FY 2022. This funding secures services for residents that could have not received emergency medical service in a timely manner if not for the County's participation. A three percent increase is accounted for in the FY 2027 planning figures.

Emergency Response Interlocal Agreements

The Combined Transportation, Emergency & Communications Center (CTECC) and Greater Austin Travis County Regional Radio System (GATRRS) are cooperative agreements that benefit public safety and public service within the region by coordinating resources in the County as well as providing effective radio and wireless coverage for those assets across the region. These agreements are expected to increase by five percent each in FY 2027.

The Hazardous Materials (HAZMAT) Interlocal Agreement is a joint agreement between Travis County and the City of Austin to manage hazardous material removal throughout the County. This agreement is expected to increase by an estimated three percent.

Capital Metro Interlocal Agreement

Through an ILA with Capital Metro, the County has a cost-sharing arrangement which is contingent on the County's inclusion in the Capital Metro regional Service Expansion Program and requires the County to complete a Transit Development Plan (TDP). Under this arrangement, the County has the opportunity to collect and leverage additional Federal Transit Administration (FTA) funding for transit services partially or wholly within the unincorporated areas of the County. This cost-sharing agreement is estimated to increase by approximately five percent in FY 2027.

FY 2028 – 2030 Considerations: Increases in future years will need to be carefully monitored considering revenue growth continues to be limited. Main cost drivers for these ILAs are similar to those of the County overall, including compensation and benefit costs, inflationary pressures, population growth and distribution, and increased operating expenses for things like hardware, software, and medical equipment.

Waller Creek TIF Agreement

In 2008, Travis County entered into a 20-year agreement with the City of Austin for participation in the Waller Creek Tax Increment Finance Zone (TIF). As part of the agreement, Travis County contributes 50 percent of the property tax on the increase in value of real property in the reinvestment zone (tax increment). The tax increment is used to help repay the debt that was issued by the City to build the Waller Creek Tunnel. The tunnel project consisted of the construction of flood control improvements along lower Waller Creek that provide 100-year storm event flood protection with no out-of-bank roadway flooding for the lower Waller Creek watershed. The project reduced the width of the floodplain in the reinvestment zone area and was intended to significantly increase the amount of developable land area in the lower Waller Creek watershed. The FY 2027 County TIF contribution will not be finalized until certified values are received from the Travis Central Appraisal District

and the County has an adopted tax rate. However, for planning purposes, an incremental increase that is similar to increases in recent years has been included in our planning parameters.

FY 2028 – FY 2030 Considerations: The Waller Creek TIF, created in 2008, will conclude in 2028. These General Fund resources will be available for reallocation to address other priorities identified by the Commissioners Court. This may be flexibility needed by the County even before the agreement has concluded and PBO has identified measures to use that flexibility, if required, without damaging our obligations under the agreement with approval of the Commissioners Court.

PROGRAM SPECIFIC BUDGET DRIVERS

GENERAL MAINTENANCE OF CURRENT EFFORT (MCE)

Every year there are various general Maintenance of Current Effort (MCE) budget requests that could require additional resources to maintain the County's current service levels. A select few MCEs related to mandated services and previous commitments are included in this document for the Commissioners Court awareness. During the budget process, all budget requests are analyzed carefully, and recommended amounts are determined after thorough review and discussions with impacted offices and departments. Planning figures for the FY 2027 cost drivers include funding for very few general maintenance of current effort investments that are believed to meet a threshold of extraordinary consideration or are contractual obligations. Nevertheless, PBO is not recommending offices and departments submit general maintenance of current effort requests that are not outlined here due to the extreme limitation of resources.

Maintaining property insurance coverage mitigates risk as Travis County manages approximately $1.5 billion in property, equipment, and contents. Furthermore, aviation insurance coverage is a requirement for the County's STAR Flight operations and maintaining cybersecurity insurance is crucial in the mitigation of cybersecurity threats. PBO anticipates additional funding needs to maintain the current insurance coverages.

The increasing costs of facilities maintenance and parks, including the cost of materials and labor, may require PBO to work with the Facilities Management Department and Transportation and Natural Resources Department to strategize on any increased contractual obligations and increased maintenance and operations costs (including increased utility costs). In addition, it should be noted that TNR Parks plans to open two additional voter-approved Bee Cave Sports Complex athletic fields in late FY 2026, which will require additional staffing to maintain expected service levels in future fiscal years.

Every year, Travis County pays the Travis Central Appraisal District (TCAD) for property appraisal services. The cost of this service is based in part on the total budget for TCAD and the percentage of total property tax levies for each taxing entity within Travis County. PBO projects that the County will need to plan for additional expenses for these required services.

The County provides many legally mandated courts and justice functions. PBO will continue to monitor indigent defense requirements and other Justice expenses that may require additional resources for mandated expenses.

FY 2028 – FY 2030 Considerations: These are items that allow offices and departments to continue executing approved programs. Any increases are typically necessitated by factors such as property insurance premiums, election funding, increased contract costs, compensation policy changes, and legal or other requirements to maintain current operations. PBO will work with departments to analyze future indigent defense and electronic monitoring expenditure trends and to budget resources appropriately. The County has also seen an increase in mental health needs across cases, indicating a potential need for further programmatic support for the departments who are involved in addressing the mental health cases.

LAW ENFORCEMENT, CORRECTIONS, AND JUVENILE PROBATION

Operating the County's jail remains the single largest expense in the annual budget. As a result, the Planning and Budget Office (PBO) closely monitors the Average Daily Population (ADP) due to its direct impact on staffing requirements and overall costs.

Over the past several years, the County has focused on reducing the ADP in the Travis County Jail through diversion and other justice system initiatives. During the COVID-19 pandemic, the adult jail population declined to 30-year lows. However, since FY 2022, the adult ADP has gradually increased.

The adult system ADP for January 2026 was 2,327, which is 52 inmates (2.2%) lower than January 2025 and only 3 inmates (0.1%) higher than January 2020, just prior to the pandemic. While recent data shows a slight year-over-year decrease, the broader trend reflects a return to pre-COVID levels.

Table 10
Travis County Adult Inmate Population Comparisons for January 2022 to 2026

Monthly Average	ADP	# Change from Prior Year	% Change from Prior Year
2026 January Avg.	2,327	(52)	(2.2%)
2025 January Avg.	2,379	172	7.8%
2024 January Avg.	2,207	(50)	(2.2%)
2023 January Avg.	2,257	442	24.4%
2022 January Avg.	1,815	(33)	(1.8%)

During the pandemic, reduced adult and juvenile ADP allowed the County to adopt budget reductions in FY 2020 through FY 2022 totaling $6,176,065 and 109 FTEs. Specifically, the Sheriff's Office was reduced by $5,058,897 and 91 FTEs and the Juvenile Probation Department's budget was reduced $1,117,168 and 18 FTEs.

These savings were largely driven by lower staffing requirements and helped balance the FY 2021 and FY 2022 Adopted Budgets.

To prepare for future population growth, the County established an ADP Reserve in the FY 2020 Adopted Budget using a portion of the savings from correction officer position reductions. This reserve was intended to restore positions required under state-mandated staffing ratios if populations increased.

As adult ADP began rising in FY 2022, the FY 2023 Adopted Budget added 30 additional Correction Officers and five Corrections Specialist positions at cost of $2,480,441 to support the higher anticipated ADP.

In addition, the Sheriff's Office completed a Corrections Bureau Staffing Study in late 2024. The study identified 78 additional positions needed. Seventeen of these positions were funded in FY 2026, leaving 61 recommended positions outstanding heading into the FY 2027 budget process. Given fiscal constraints and competing priorities, addressing the remaining recommendations will likely take several years.

PBO will continue to evaluate ADP trends and staffing levels and will make recommendations to adjust the budget and FTEs as necessary to meet state mandated requirements. It is also important to note the inflationary pressures on food, medicine and other expenses for inmates in our custody. Costs increase not only due to inflation but also due to ADP increases.

Similar to the adult system, juvenile ADP declined significantly during the COVID-19 pandemic. In FY 2023, just after the pandemic period, the annual average ADP across detention and residential facilities was only 21 youth.

Since then, the population has steadily returned toward pre-pandemic norms. To date in FY 2026, the average population in the Juvenile Probation Residential and Detention programs has been 53 youth. Although January 2026 reflects a slight decrease from January 2025, the broader trend shows a sustained return to historical levels following several years of lower-than-average populations.

Table 11

Travis County Juvenile Average Daily Population for Residential and Detention Programs for January 2022 to 2026

Monthly Average	ADP	# Change from Prior Year	% Change from Prior Year
2026 January Avg.	53	(2)	(3.6%)
2025 January Avg.	55	(9)	(14.1%)
2024 January Avg.	64	30	88.2%
2023 January Avg.	34	(16)	(32.0%)
2022 January Avg.	50	(10)	(16.7%)

PBO continues to work closely with the Juvenile Probation Department to ensure that mandatory staffing ratios are maintained as populations fluctuate. At this time, no additional operating cost drivers are included for Juvenile Probation, given the current population levels and relative stability over the past two years. However, PBO expects that juvenile ADP will likely continue to approach or meet pre-COVID levels throughout FY 2026 and will monitor trends accordingly.

FY 2028 – FY 2030 Considerations:

The Corrections Staffing Study completed in late 2024 identified a total of 78 additional positions needed in the Corrections Bureau. The first 17 of these positions were funded in FY 2026, leaving the remaining 61 recommended positions outstanding heading into the FY 2027 Budget Process. Given the high number of recommended positions, it will take several years to address these study findings, which will need to be evaluated against other competing priorities in a constrained revenue environment. PBO will continue to work with TCSO on evaluating the most important positions recommended by the study and make funding recommendations over the next several years related to them. In addition, due to daily population increases as well as inflationary pressures, operating expenses in the jail are projected to increase long-term.

TECH-RELATED MAINTENANCE OF CURRENT EFFORT (MCE)

Information Technology Services maintains a number of maintenance agreements for software and hardware used by County employees in the service of their business processes. These include Microsoft Office products, virtual private networking software, security software, among others. Each year, many of these contracts increase in cost or require additional fees as the subscription structures are adjusted by the vendors or the County needs to buy additional licenses. Several large-scale projects, including maintenance requirements related to the implementation of enterprise cameras for law enforcement officers of Travis County and onboarding the departments to the County's evidence management software also require ongoing maintenance funding. Currently, the estimated incremental increase for any given centrally budgeted software maintenance agreement ranges from three to five percent total over the prior year. These annual increases are not likely sustainable given the resource challenges discussed through this document and PBO will work with Tech Ops and key stakeholders to explore how to best contain these costs.

In addition, the County Auditor's Office is beginning Phase II of the SAP Migration project in FY 2026. This phase is planned to migrate the County's key Finance and Payroll systems from an on-premises SAP environment to the cloud-based SAP S/4HANA platform. This migration is necessitated by the impending end of mainstream support for the current SAP systems by December 31, 2027, and includes vital updates and security patches.

FY 2028 – FY 2030 Considerations: Many vendors are transitioning to software-as-a-service (SaaS) subscription models. These models often include annual cost escalations, either as the product is improved, payment structures are changed, or simply to account for inflation. The County should expect to continue to see this as an increasing maintenance cost year to year. Additionally, large-scale projects require additional resources to launch and then require ongoing resources to maintain as the County transitions its system to more updated tools. As discussed above, these annual increases are not likely sustainable

given the resource challenges discussed through this document and PBO will work with Tech Ops and key stakeholders to explore how to best contain these costs.

IDENTIFIED BUDGET RELATED MATTERS NOT INCLUDED IN BUDGET DRIVERS

Many other issues may impact the development of the FY 2027 Preliminary Budget or may require advance preparations for an impact in future budget years. PBO will work with offices and departments to continue monitoring issues that may materialize and will keep the Commissioners Court informed of any substantive changes. Potential issues include, but are not limited to:

- New unfunded mandates from the State or Federal Government, particularly ongoing personnel and operating expenses related to implementing SB 3 from the 89th Legislature's Special Session related to flood warning sirens;
- Staffing needs (additional or repurposed positions) to fully meet workload requirements at current service levels;
- County response to natural disasters or other unforeseen events beyond reserve levels and base budgets;
- Changes in assumptions that impact the calculation of the County's property tax collection rate and resulting revenue;
- Changes by the State that could impact the tax rate calculation or the issuance of debt;
- Other unexpected decreases in state or federal grant funds for established programs with proven results; and

In addition to the above examples of issues that could impact the FY 2027 budget, there are a variety of projects and positions that have been funded on a one-time basis, either as pilot programs or Special Projects, that are underway that could impact future budgets. Most, if not all, of these types of increases will be difficult to fund based on current revenue assumptions and the impact of rising employee and retiree health care costs. The list below is not a comprehensive list of all such projects but instead is intended to highlight key investments with estimated costs that exceed $500,000 that may result in requests for ongoing funding in future years.

Table 12
Additional Short-Term Projects and Pilots

Dept.	Program Name	Project Started	Notes/Summary
Short-term Projects and Pilots			
HHS	Jail-Based Intake	FY 2022	This program was originally funded in FY 2022 for one year and has subsequently received one-time funding each year since. In FY 2025, the Adopted Budget approved this program for an additional two years, so at this time funding concludes at the end of FY 2026. HHS has noted that this program has been successful in meeting its goals consistently and will likely continue to request funds for this on an ongoing basis.
HHS	Assertive Community Treatment Team	FY 2022	This program was originally funded in FY 2022 for one year and has subsequently received one-time funding each year since. In FY 2025, the Adopted Budget approved this program for an additional two years, so at this time funding concludes at the end of FY 2026. HHS has noted that this program has been successful in meeting its goals consistently and will likely continue to request funds for this on an ongoing basis.
HHS	Assisted Outpatient Treatment	FY 2025	Originally funded in FY 2025, this program is a partnership with the Probate Courts, the County Clerk's Office, and Integral Care. It provides practice and evidence-based intervention designed to promote treatment adherence, empower client engagement in managing their

Dept.	Program Name	Project Started	Notes/Summary
			care, reduce inpatient bed stays and involvement with the criminal justice system.
Various	Formerly LFRF-Funded Special Project Workers	FY 2025	Travis County began funding 47 Special Project Workers that had previously been grant-funded through the General Fund in FY 2025. The FY 2026 budget included one-time continuations of 37 positions, including 13 that are already approved for funding through December 31, 2027. Many of these positions, including most of the positions funded in HHS, have become critical parts of Department operations and the Departments have noted they will continue to request full-time positions.
County Attorney, County Clerk, District Clerk, Public Defender, Criminal Courts	ARPA Court	FY 2023	This project was initially approved in FY 2023 through the Criminal Courts Backlog Action Plan grant from the State of Texas – Office of Court Administration through funds appropriated from the Federal American Rescue Plan Act (ARPA) to assist the Criminal Courts with the backlog of cases as a result of the COVID-19 pandemic for a grant term of October 1, 2022 – March 31, 2024. Various County departments/offices had positions funded through the aforementioned ARPA funds in support of the ARPA Court. However, grant funds have been fully expended, and the ARPA Court has officially ended operations as Counsel at First Appearance (CAFA) is occupying the auxiliary courtroom. Only a subset of positions were authorized to continue as part of the FY 2026 Adopted Budget to continue addressing the case backlog in the Criminal Courts and assist other key justice stakeholders, including a Court Reporter in the Criminal Courts which is currently vacant, and a Case Worker in the Public Defender's Office. The County Attorney's Office had an investigator position that was ARPA funded but it expired and the Department received ongoing funds to make it a permanent position in FY2025.
CLS	APD/DPS Forensic Review	FY 2025	This project was started under IJPA (155) in FY 2017 but officially shifted over to CLS (141) in FY 2025. The funding continues a contract with CAPDS for materiality review of DNA cases over many years. After further consultation with CLS, they have determined that this project will take an additional three to five years to complete. The cases have finished the review stage and are now reaching litigation.

RESERVE LEVELS

Local governmental entities maintain reserves to help mitigate unforeseen risks and to provide a source of funding should additional resources be required during the fiscal year for essential services beyond departmental budgeted expenditures. Central reserves provide necessary fiscal resiliency for the entity, especially in times of uncertainty or changing economic conditions.

Travis County has four primary types of budgeted reserves: the Unallocated Reserve, the Allocated Reserve, General Purpose Reserves, and Special Purpose Reserves. These different categories of reserves help ensure Travis County's fiscal strength and are memorialized in the County's Reserve and Fund Balance Policy. Maintaining appropriate Unallocated and General Purpose Reserve levels is an important component of County financial policies and management practices. Special purpose reserves

can also be used to set aside funding for future contractual obligations in instances where the final contractual requirement is determined after the adoption of the budget. Special purpose reserves provide the greatest flexibility for Commissioners Court oversight and input into the programs and expenditures supported by these reserved funds.

For FY 2027, the Unallocated Reserve will be recommended by PBO at the County's Reserve and Fund Balance Policy goal of no less than 11 percent of the total budgeted operating expenses for the General Fund as defined in the Annual Comprehensive Financial Report.

An Allocated Reserve totaling one percent of budgeted expenditures, excluding earmarks, will be targeted in FY 2027 and an appropriate Capital Acquisition Resources (CAR) Reserve based on staff recommendations in the Preliminary Budget will be continued in FY 2027. The CAR Reserve will be evaluated, and recommendations will be available as part of the FY 2027 Preliminary Budget.

Earmarks against the Allocated Reserve and CAR Reserve in the Preliminary Budget will be recommended for purposes that may require resources during FY 2027 but for a variety of reasons require additional information before the funds can be allocated by the Commissioners Court. PBO will earmark an estimated $2.7 million for use by the Commissioners Court in the later part of the budget process for the Court's consideration and action.

The Emergency Reserve provides a financial buffer for the County against potential economic downturns. The reserve totaled $17.0 million in both FY 2021 and FY 2022, then declined to $13.0 million in FY 2023 due to expenditures incurred in FY 2022, primarily related to COVID-19 response efforts. The FY 2024 Adopted Budget included a $12.0 million Emergency Reserve, while the FY 2025 Adopted Budget increased the reserve to $15.0 million; however, these funds were fully expended to support emergency response efforts associated with the July 2025 flooding disaster. Nevertheless, the FY 2026 budget included an Emergency Reserve at a restored balance of $15.0 million. As this history demonstrates, the reserve is reviewed annually to determine whether its level should be reduced, maintained, or increased.

Special Purpose Reserves will continue to be utilized as a mechanism to maintain funding for certain projects that are not executable at the time that the budget is adopted. Earmarks on the Allocated and Capital Acquisition Resources Reserves serve as signals to Commissioners Court that certain projects or initiatives may need additional resources after additional analysis or presentation to Commissioners Court for approval.

Finally, the FY 2026 Adopted Budget included a variety of earmarks that could materialize later in this fiscal year. Some of these earmarks represent one-time expenditures; however, there are some earmarks that could result in ongoing commitments. Given the current financial forecast for FY 2027, PBO plans to review these earmarks with Commissioners Court in March to see if some of these commitments should be released to allow for needed flexibility.

FIVE-YEAR FINANCIAL FORECAST

The annual five-year financial forecast for the County's operating budget provides the Commissioners Court the opportunity to place the upcoming budget process within a longer financial timeline to allow for improved financial planning. The following five-year financial forecast is based on past budget and tax base growth and assumes the use of the voter approval rate over the forecast period. The assumptions underlying the projections were prepared in consultation with the Travis Central Appraisal District (TCAD) and the County Auditor's Office. Forecast estimates reflect conservative assumptions based on current information and are intended to deliver a macro-level perspective. Information specific to the upcoming fiscal year will be refined throughout the FY 2027 budget process.

PROPERTY TAXES, EXEMPTIONS AND HISTORICAL PROPERTY TAX RATES

County government is funded primarily by property taxes. This source of funding represents approximately 87 percent of Travis County's ongoing revenue for the General Fund. Texas counties are not eligible to receive sales tax per statute which further stresses the importance of property taxes for Travis County. Nevertheless, the Travis County portion of the tax bill for an average taxable homestead is approximately 18 percent of the overlapping total tax bill based on the FY 2026 Adopted Tax Rates for Travis County, Austin ISD, Austin Community College, Central Heath, and the City of Austin. Along with the tax rate set by local taxing jurisdictions and property values appraised at market value by TCAD, exemptions are an important component of calculating the annual tax liability for a property. Texas law allows a variety of partial or complete exemptions from local property taxes. Exemptions lower the taxable value of a property and its associated tax liability. A partial exemption removes a percentage or fixed dollar amount of the property's value from taxation. An absolute or total exemption excludes the entire property from taxation. In most circumstances, exemptions require applications, which can be filed with TCAD. The general deadline for filing an exemption application is April 30. Specific information and exemption applications can be found at https://traviscad.org/homesteadexemptions.

Travis County offers a 20 percent general homestead exemption, which targets tax relief to homeowners. The Commissioners Court established and continues implementing tax policies limiting the tax rate impact on County taxpayers. The Commissioners Court increased the Optional 65 and Older Homestead or Disabled Exemption for Tax Year 2025 (Fiscal Year 2026) from $136,400 to $143,220, a $6,820 increase. Recommendations to change the Tax Year 2026 (FY 2027) Optional 65 and Older Homestead or Disabled Exemption amount will be presented for Commissioners Court consideration prior to the end of June.

Below is a summary of major exemptions offered by Travis County, Central Health, the City of Austin, Austin ISD, and Austin Community College for FY 2026.

Table 13
FY 2026 Homestead and Other Exemptions by Jurisdiction

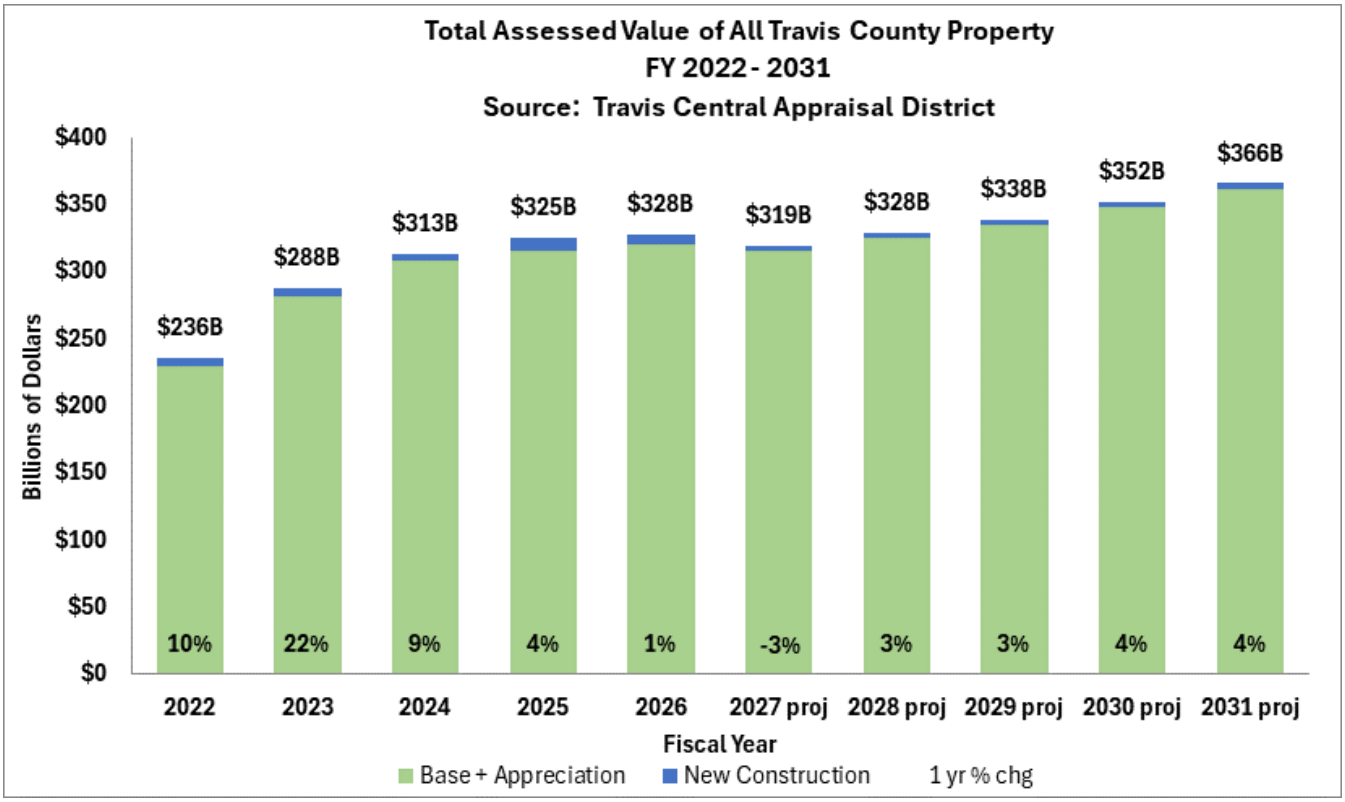
Jurisdiction	Homestead Exemption	65 and Older Exemption	Disability Homestead Exemption
Travis County	20% with minimum of $5,000	$143,220	$143,220
Central Health	20% with minimum of $5,000	$185,200	$185,200
City of Austin	20% with minimum of $5,000	$192,000	$192,000
Austin ISD*	$140,000	$85,000	$75,000
Austin Community College*	1% with minimum of $5,000	$75,000	$75,000

*These jurisdictions have a tax ceiling that sets the upper limit dollar amount for property taxes for these jurisdictions based on the first year of eligibility of properties with a 65 and older homestead exemption or disabled homestead exemption.

The total taxable value for all Travis County properties for FY 2026, as of January 1, 2025, is $328.1 billion. The chart on the next page highlights property tax base growth over the last five years and estimates consistent but likely slower growth over the next five-year period with a projected slight decrease of 3% for FY 2027 (Tax Year 2026). The assumptions used in this analysis are those of the Planning and Budget Office based on discussions with the County Auditor's Office and informed by

conversations with the Travis Central Appraisal District. It is expected that Travis County will experience a decrease in overall net taxable values for the first time since FY 2011, as noted above. Historically, the compounded growth rate for net taxable values for the last 30 years has been 8.4 percent.

However, there were negative growth events twice (FY 2011 and FY 2004) during the last 30 years. Therefore, based on this history and the unprecedented growth Travis County has experienced in recent years, it is not unexpected that there will be slower growth or even a decrease in taxable values in the near term. The 0.9 percent increase in taxable value that occurred for FY 2026 was less than the 3.8% percent growth experienced in FY 2025 and the 8.7 percent growth seen in FY 2024 and 22.3 percent in FY 2023. The model uses a three percent increase for FY 2028 and FY 2029 with a four percent modest growth rate for FY 2030 and FY 2031. The outlying years of the forecast are still below the historical 30-year growth as PBO believes it is important to use a conservative model at this time recognizing it is likely higher growth rates will return to rates more consistent with the 30 year growth rate. The 30-year growth rate is very similar to the five-year rate of 8.8%, 10 yr rate of 9.1% and 20 year of 8.7 %, which all suggest a return to similar growth over the long term after this market correction.



As noted above, the five-year financial forecast modeling scenarios include assumptions about the value of properties to be certified as of January 1, 2026, which will be used to begin preparations for the FY 2027 budget. The Chief Appraiser will provide a certified estimate of this information in July. The “year one” assumptions serve as the baseline for the estimated net taxable value for the five-year planning horizon. These preliminary estimates will change as new information becomes available. The table below outlines the major assumptions PBO used for the estimated tax rate and corresponding revenue at this early stage of the process. As noted previously, it is anticipated that there will be a decrease in values for FY 2027 with slower growth in the near term. This will likely also include lower values for new construction not previously included in the tax roll but is expected to slowly increase for the remainder of the forecast period.

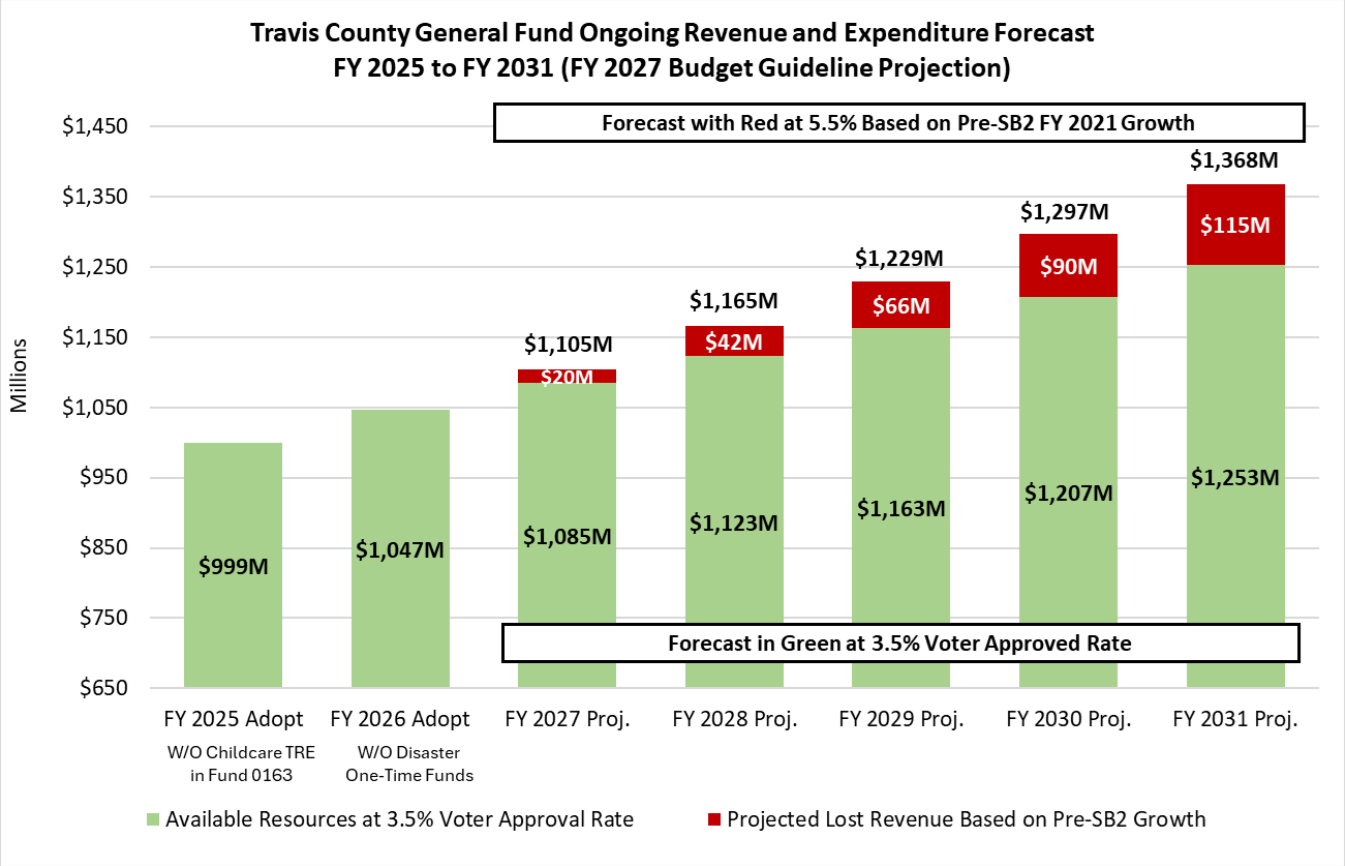
Table 14
Travis County Tax Base Assumptions

Fiscal Year	New Construction Value	Net Taxable Value (NTV)	Total NTV Growth
FY 2026 Certified Estimate	$7.2 billion	$328.1 billion	1.0%
FY 2027 Projected	$2.8 billion	$318.8 billion	-3.0%
FY 2028 Projected	$3.2 billion	$328.4 billion	3.0%
FY 2029 Projected	$3.6 billion	$338.3 billion	3.0%
FY 2030 Projected	$4.0 billion	$351.8 billion	4.0%
FY 2031 Projected	$4.4 billion	$365.9 billion	4.0%

Texas Counties rely on property taxes to fund the maintenance and operations of county services and programs, which are primarily mandated by the state. SB 2 (86th Legislature) does not allow Commissioners to adopt a tax rate higher than 3.5 percent above the No New Revenue M&O rate plus required debt service without voter approval outside of specific eligible adjustments per statute. This combined restricted rate is now referred to as the Voter Approval Rate. Forecast models continue to project resource limitations at the Voter Approval Rate.

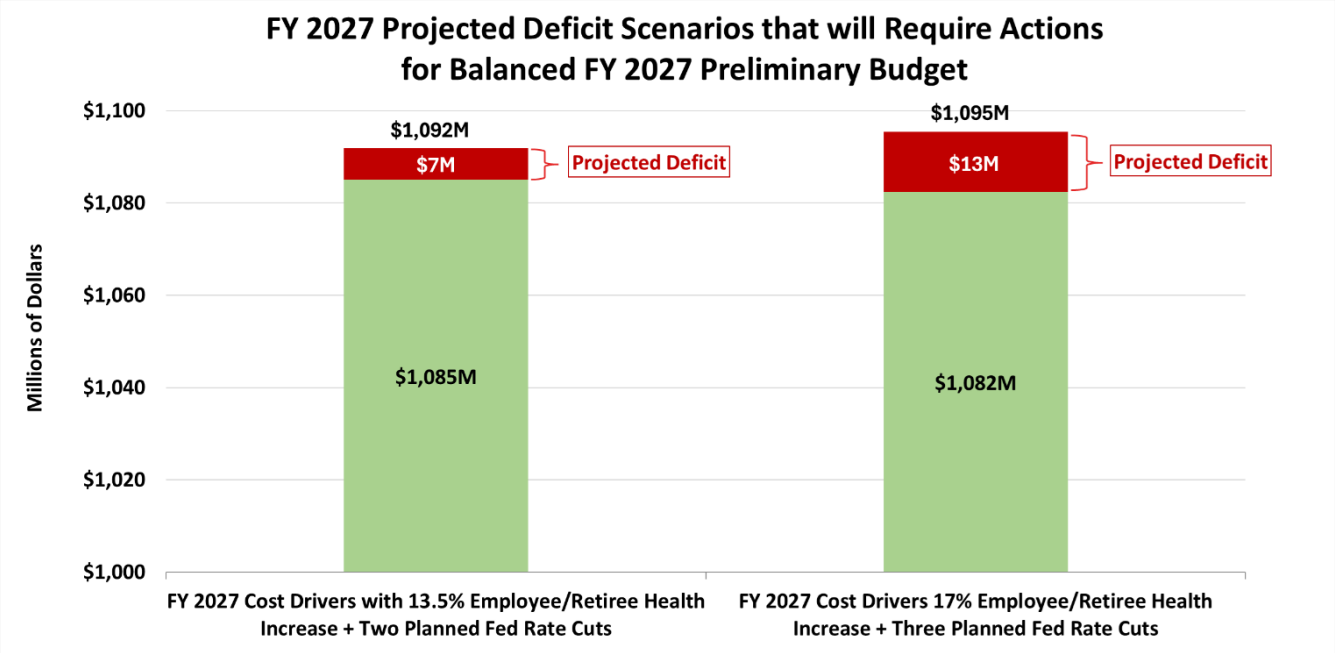
Budget growth at Travis County has been driven by a variety of factors rather than a single issue. Travis County's 10-year Compounded Annual Growth Rate (CAGR) for base budgets was 5.5 percent per year looking back from FY 2010 to FY 2020, which was the ten-year period prior to the start of SB 2 in FY 2021. This growth rate was used in this analysis because it represents Travis County's natural growth rate prior to the establishment of restrictive legislation.

Based on typical growth patterns for Travis County, the Five-Year Forecast projects that there could be $115 million less in ongoing General Fund revenue by FY 2031 compared to available resources under SB 2 based on pre SB 2 (FY 2021) historical expenditure and revenue growth. The County will not experience a deficit over the forecast period as the County budget is statutorily required to be balanced and any needed adjustments would be made on an annual basis to align with available resources. However, PBO believes it is important to show the Commissioners Court revenue projections that include the more limited growth for all ongoing revenue sources factoring in the constraints of SB 2 that are estimated to grow about 3.5 percent per year, including new construction assumptions, rather than 5.5 percent growth prior to SB 2. The result of SB 2 is that the County will not have as much financial flexibility to respond to community needs as it once did. As previously stated, the budget will be balanced within available resources every fiscal year and the projected lost revenue shown in red merely represents resources that were previously available for county services prior to the implementation of SB 2.



Since the implementation of SB 2, the Planning and Budget Office has presented planning figures (Target Budgets and Budget Drivers) for next year's budget within the available resources to the Commissioners Court during the Budget Guideline presentations in February and March. While there have been noted challenges with the restrictions in revenue from SB 2, the County has planned accordingly to balance the budget each year and will continue to do so. However, as noted earlier, the Planning and Budget Office is projecting an ongoing deficit of $7 million to $13 million dollars, driven primarily by expected higher employee and retiree healthcare costs. This projected deficit will require numerous strategies to balance the budget including office and departmental budget reductions.

The chart below shows two potential scenarios resulting in projected ongoing expenditures exceeding ongoing available revenue. The first scenario shows expenditures exceeding revenues by $7 million, assuming a 13.5% increase in employee and retiree health care costs, other budget drivers and target budgets totaling $1,092M with current ongoing revenue assumptions for all sources of $1,085M at the Voter Approval Rate. The second scenario shows a $13 million shortfall assuming a 17% employee and retiree health care increase, other budget drivers and target budgets totaling $1,095M with further reductions to interest rates beyond those currently projected with $1,082M in ongoing revenue from all sources at the Voter Approval Rate. Prior to SB 2, the County could have balanced the budget under each scenario within the tax rate limits under State statue prior to FY 2021.



This General Fund five-year forecast is based on the assumptions outlined above. It should be noted that these underlying assumptions will continue to evolve during the FY 2027 budget process as new information is known. Assumptions for FY 2027 for Special Revenue Funds are based on historical trends along with input from applicable offices and departments, which include the Raising Travis County Fund (Fund 0163) Childcare Program that was established for the November 2024 Childcare Election to allow these voter approved resources to be tracked within this Special Revenue Fund. Tax Resources for this program were originally estimated to be $75.8 million per year but have been updated to $77,675,361 for FY 2027 and future years for Fund 0163 based on the actual FY 2025 tax revenue unless adjusted by the Commissioners Court in the future.

As discussed previously, the FY 2027 Budget will ultimately be a balanced one and cannot be in deficit under State law. Travis County will rely on its strong financial policies and practices, along with guidance from the Commissioners Court, to achieve a structurally balanced budget.

The Planning and Budget Office will balance the FY 2027 Preliminary Budget at the voter approval rate and will continue to provide updates as new information becomes available, along with recommended strategies to address the projected shortfall. These strategies will likely include restrictions on FY 2026 new funding from Reserves, recommending no new budget requests for FY 2027 outside of discussed budget drivers, except in extraordinary and compelling circumstances, and also recommending to the Commissioners Court to not schedule budget hearings given the current shortfalls and fiscal constraints.

BUDGET PREPARATION GUIDANCE FOR COUNTY OFFICES AND DEPARTMENTS

The key elements of the budget guidelines as outlined below are intended to help offices and departments in the preparation of FY 2027 budget submissions.

TARGET BUDGETS

Offices and departments are required to submit their budgets at the FY 2027 Target Budget Level. This Target Budget Level represents the FY 2026 Adopted Budget plus the annualized impact of any new increases approved during FY 2026, less any

one-time expenses and other reductions related to pilot programs and programs that have been moved from ongoing to one-time, plus any needed corrections.

Offices and departments are generally provided with a great degree of flexibility within their target budgets and are urged to collaborate with PBO to identify and implement any opportunities for savings and efficiencies. This year, offices and departments will be asked to submit 5% reduction proposals as discussed below. This amount is calculated using the office or department's FY 2027 target budget.

MAINTAINING CURRENT SERVICE LEVELS

Target budgets provide offices and departments the flexibility to repurpose funds within their budgets to accomplish their highest priority goals. Executives and managers are expected to reprioritize within existing resources to maintain current service levels where required. Executives and managers are urged to focus on efficiencies, increased productivity, and simplification rather than on budget requests for additional resources.

New FTEs in the Preliminary Budget, other than those related to the budget drivers discussed earlier in this document, will be strictly limited to those that are: 1) internally funded on a permanent basis for existing extraordinary program needs; 2) supported by new revenue sources that have a proven track record and have been reviewed by the Auditor's Office (and include the departmental indirect cost rate above direct costs to account for administrative support, space, and associated infrastructure costs); 3) required to operate new County facilities approved by Commissioners Court or voter approved parks or; 4) demonstrate an extraordinary and compelling need.

Offices and departments requesting qualified new FTEs will be required to confirm where the new position will be located, and the planned workspace schedule for the position (fully in-office, fully remote, or hybrid, along with the ratio of in-office time for hybrid work). All requests related to additional space needs will be evaluated and analyzed within the context of the County's space standards and will prioritize growth within the County's existing capital footprint. If sufficient County-owned or leased space cannot be identified and costs estimated for a proposed program or FTE increase, then PBO will not recommend such a program or FTE increase in the Preliminary Budget. Even if space is available, new FTEs in the FY 2027 Preliminary Budget are expected to be severely limited. Offices and departments are responsible for working with Facilities Management to assess space needs related to any FY 2027 budget requests. PBO-EDSI collaborates with FMD on space requests. The data in SAP as of May 1, 2026, will be used to evaluate all FTE and space requests during the budget process. All employee location data in SAP needs to be correct at the time of budget submission to PBO, and notice provided to FMD and PBO-EDSI if changes occur prior to budget approval.

BUDGET REDUCTIONS

As noted earlier, PBO is currently anticipating significantly restricted revenue and increased core expenditures in FY 2027. In anticipation of these budgetary constraints, PBO is asking Departments and Offices to prepare a list of proposed budget reductions in their budget submission in the event that up to five percent of their Target Budget will be unable to be funded, along with explanations of the implications of such cuts. The Commissioners Court wishes to avoid broad across-the-board cuts and believes that the use of departmental reduction proposals provides a more strategic and surgical approach. Offices and departments are urged to collaborate with the Planning and Budget Office as they formulate their budget submissions.

In the event that budget reductions are necessary in order to balance the budget, PBO will work with stakeholders to analyze all potential impacts of any decreases to operating budgets.

NON-COUNTY REQUESTS

As in prior years, non-county entities that plan to request new or additional funding in the County's budget must coordinate such a request through the County department in charge of delivering the service. The request must be submitted to the relevant County department no later than **Wednesday, April 1, 2026,** so that it can be included in the department's overall budget submission (due April 27).

Third party social service providers in the Human Services and Justice Planning issue areas are expected to work through the competitive solicitation process coordinated by the Travis County Purchasing Office when appropriate.

County offices and departments are asked to advise their key stakeholders of the County's budget process, schedule, and budget guidelines that provide the context for FY 2027 appropriations. Non-county organizations submitting a request through the appropriate County office or department will be included in their submission; however, due to the imposed revenue caps since 2019, will not be considered by PBO for new funding in the Preliminary Budget.

PBO understands that many of the County's local partners in the City and in non-governmental organizations have faced funding reductions from the Federal and State government. Any external requests related to these State and Federal reductions should go through the above process, however PBO notes that County funding continues to be limited as well and it is not likely the County will be able to meet all the needs of external partners.

UNSPENT BALANCES, ZERO-BASED LINE ITEMS, VACANCIES, AND SALARY SAVINGS

PBO annually reviews the last three years of unspent operating funds and considers whether it would be reasonable to reduce the budget without substantially affecting mandated service levels. The primary purpose of this review is to identify opportunities for repurposing these unspent funds.

Offices and departments will be asked to build selected line-item budgets from the ground up ("zero-based" budgeting), such as leases, maintenance contracts, other purchased services, consulting, and contributions to grants. Other commitment items such as travel and training may become subject to zero-based budgeting during budget development.

Each year, PBO reviews vacancy trends in all offices and departments. Based on these reviews, PBO may recommend adjustments to budgeted departmental salary savings. These recommendations do not impact offices and departments' program delivery. In addition, PBO also reviews all positions that have been vacant for 120 days or more. Offices and departments with such vacancies are required to document the reason for the long-term vacancy as part of their budget submission to determine if those positions are still needed.

SPECIAL ONE-TIME FUNDING FOR SELECT NEW PROGRAMS

The Commissioners Court continues its support of innovative programs that can provide improved services, streamline business practices, and reduce costs. It is possible that there will be a very limited amount of one-time resources available to support such innovative programs. However, unlike other years, these recommendations will be extremely limited. It is likely that any funding recommendations will be geared towards reducing jail detention populations and maintaining current state and federally funded programs that are shown to be meeting or exceeding performance metrics or measurably reducing ongoing costs. Offices and departments must document in the budget request how the following criteria are met:

- The program addresses a critical, core Travis County issue that:
    - is not otherwise being addressed; or
    - is being addressed but is not realizing the desired results.

- A new program that has potential to duplicate or overlap with an existing program is clearly identified, and protocols that will isolate the impact of each program on performance outcomes are described.
- Commitment to include PBO Analyst in the implementation process throughout the pilot period (FY 2027, FY 2027, and FY 2028).
- Programmatic performance measures for innovative programs directly relate to the established departmental mission statement, goals, objectives, and performance measures.
- Performance measures have at least one outcome measure and focus on input, efficiency, and output measures.
- Performance measures are meaningful, valid, and can be independently verified.
- Commitment to take performance management training in consultation with PBO.
- Willingness to provide periodic status updates to PBO during the pilot period to refine goals and objectives and measures progress.
- Willingness to use special project workers if new staff is needed.
- A process is established for the periodic reporting of results that are connected to the County's mission, vision, and strategic goal statements.

NON-PROPERTY TAX REVENUE

While non-property tax revenue sources comprise approximately 13 percent of the County's General Fund ongoing revenue in FY 2026, the importance of non-property tax revenue has increased given revenue caps legislation approved by the state legislature in 2019. The majority of these non-property tax revenue sources are fees within the justice system, which are set by statute. However, there is a smaller portion of fees that are set by the County. The budget process provides an opportunity for a review of County fees to evaluate the appropriate level of cost for each service.

PBO will continue to review fees and revenue-generating contracts, looking at whether the amounts support the actual cost to the County of providing the services, and which have the potential to be increased due to cost increases for things such as compensation increases, operating cost increases, or inflation.

For each fee or contract, offices and departments will be asked to report the following information:

- Whether the department intends to increase the fee or contract as part of the FY 2027 budget process along justification, including estimated cost recovery, for any increase;
- If the fee or contract is to be increased, the proposed increase amount;
- How often the fee rate should be reviewed by County staff to ensure full cost recovery; and
- The state statute or other legal framework which establishes the fee and its rate.

The requested revenue information should be completed and returned as part of the budget submission. A comprehensive fee adjustment item will be presented to Commissioners Court in late summer for approval as part of the FY 2027 Adopted Budget. Given the implications of SB 2 (86th Legislature), the Commissioners Court limited the annual growth in contracts with these entities to no more than 15 percent as these contracts reach full cost recovery. PBO recommends the same approach for FY 2027, limiting an increase to no more than 15 percent, as applicable. Any new revenue-generating contract should continue to be based on full cost recovery.

CALENDAR

The key dates below are subject to change based on the receipt of certified values by TCAD and related statute requirements. The calendar below assumes that Travis County will not consider a rate above the voter approval rate of 3.5 percent above the County's No New Revenue Maintenance and Operations Tax Rate.

KEY DATES FOR OFFICES AND DEPARTMENTS

Offices and departments are expected to submit their FY 2027 budget submissions by **Monday, April 27, 2026**. As stated above, this calendar assumes that an election for a tax rate above the voter approval tax rate will not be called for November 3, 2026.

Table 15
FY 2027 Budget Calendar

Date	Event
March 11	Budget Kickoff Meetings (9:00 am to 3:00 pm)
April 1	Forms due to support departments (ITS, radio forms, vehicles, copiers)
April 27	Budgets due to PBO by 5:00pm
April – June	PBO review of County Budget Submissions
June 2*	Employee Public Hearing (4:30 pm)
June	Departmental Meetings with PBO
Week of July 27	Preliminary Budget Published
August 12 - 14, and 17* (if needed)	Potential Select Budget Hearings (If Requested by Commissioners Court)
September 9 – 11, and 14* (if needed)	Budget Mark-Up
September 15	FY 2027 Tax Rate Adopted
September 29	FY 2027 Budget Adopted

***Budget Hearings and Budget Markup dates included in Commissioners Court calendar approved on December 2, 2025. Please note that the Employee Public Hearing date is under review and could change in order to ensure employees have complete compensation and benefit information for FY 2027.**

Budget Guidelines Approved by Commissioners Court on February 26, 2026.

FISCAL YEAR 2027 PRELIMINARY BUDGET

SECTION III – REVENUE ESTIMATE

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TRAVIS COUNTY
AUDITOR'S OFFICE

PATTI SMITH, CPA
COUNTY AUDITOR

TRAVIS COUNTY
ADMINISTRATION BUILDING
700 LAVACA
P.O. BOX 1748
AUSTIN, TX 78767
(512) 854-9125
FAX: (512) 854-9164

TO: Commissioners Court

FROM: Patti Smith, County Auditor Initial PMS

SUBJECT: 3rd Revenue Estimate for Fiscal Year 2027

DATE: July 28, 2026

Attached is the third revenue estimate for the FY 2027 budget process, which includes the following:

1. Attachment A – General Fund – FY 2027 Estimate of Available Resources
2. Attachment B – General Fund – Budget Comparison by Revenue Category
3. Attachment C – All Funds – Budget Comparison
4. Attachment D – All Funds – FY 2027 Estimate of Available Resources

The FY 2027 Preliminary Budget was balanced using a Tax Rate of 38.6210 cents per $100 taxable value consisting of a M&O rate of 33.9737 cents and a Debt Service Rate of 4.6473 cents. Please note the FY 2027 tax rate was adjusted to remove the one-time increase related to the July 2025 Severe Weather and Flooding Disaster.

Based on a certified net taxable value of $325.2B, including $5.73B in new construction, provided by the Travis Central Appraisal District (TCAD) and a collection rate of 98.0%, we are estimating FY 2027 General Fund revenues to be $1.11B. In collaboration with the Planning and Budget Office, we are forecasting the FY 2027 beginning available fund balance to be $515.5M and are estimating the total amount of available resources for FY 2027 to be $1.62B. This represents $65.3M or a 4.19% increase over the prior year's available resources.

The total increase in budgeted General Fund revenue, excluding fund balance, between FY 2026 and FY 2027 is $19.3M or a 1.77% increase.

The combination of the one-time adjustment for the July 2025 Severe Weather and Flooding Disaster and higher rebates limited the year-over-year revenue growth of the Taxes category. Intergovernmental revenue benefited from higher Community Legal Services grant funding. Charges for Services will see an increase in Central Booking services revenue, higher parcel fees, and better than anticipated air transport revenue. These increases will be partially offset by a drop in motor vehicle sales tax collection revenue and a reduction in autopsy revenue associated with the opening of the new Brazos County Medical Examiner's Office.

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Investment Income will be positively impacted from the June 17, 2026 decision by the Federal Reserve Open Market Committee to hold the federal funds rate steady. Their action signals the Fed is committed to keeping rates higher for longer to address elevated inflation.

The Fine and Forfeits category will increase from an uptick in bond forfeitures. Higher rent revenue and the sale of surplus equipment will contribute to higher Miscellaneous revenue. Other Financing Sources revenue will improve with slightly higher asset sales.

For most Special Revenue funds, the FY 2027 revenue estimate will approximate the prior year's budget; however, there are exceptions. The TX Expo/Heritage Center Fund is expecting higher revenues from building rent, while the Raising Travis County Fund is projecting an increase in interest income.

The Health Food Permits Fund revenue will decline substantially as the result of HB 2844 which requires the State of Texas to start collecting the Mobile Food Permit revenue beginning July 1, 2026. The Fire Code Fund will see a revenue reduction consistent with a decline in new building activity.

At this time, the FY 2027 funding for After School Youth Enrichment Services Fund has been removed pending the receipt of the official grant award agreement.

This estimate should give you an adequate framework for your budgetary discussions. We will refine these estimates and continue to work closely with PBO throughout the budget process.

cc: Jessica Rio, County Executive, Planning and Budget
Travis Gatlin, Budget Director, Planning and Budget

General Fund
Estimate of Available Resources
3rd Revenue Estimate

FY 2027 Estimate of Available Resources			
Estimated Beginning Fund Balance 10/1/26		**$**	**515,485,067**
Plus Estimated Revenues:			
Taxes	955,713,414		
Intergovernmental	22,437,871		
Charges for Services	82,061,253		
Fines and Forfeits	654,549		
Investment Income	42,060,086		
Miscellaneous	4,179,264		
Other Financing Sources	1,855,340		
Total Estimated Revenues			**1,108,961,777**
Estimated Resources for FY 2027		**$**	**1,624,446,844**

General Fund
Budget Comparison by Revenue Category
3rd Revenue Estimate

Budget FY 2026 vs. FY 2027			
	FY 2026	FY 2027	Variance
Taxes	**$ 947,524,862**	**$ 955,713,414**	**$ 8,188,552**
Intergovernmental	22,191,593	22,437,871	246,278
Charges for Services	75,607,287	82,061,253	6,453,966
Fines and Forfeits	424,015	654,549	230,534
Investment Income	38,845,569	42,060,086	3,214,517
Miscellaneous	3,595,260	4,179,264	584,004
Other Financing Sources	1,496,275	1,855,340	359,065
Total Revenues	**$ 1,089,684,861**	**$ 1,108,961,777**	**$ 19,276,916**

All Funds
Budget Comparison
3rd Revenue Estimate

Fund	Fund Name	Budget FY 2026	Budget FY 2027	Variance
0001	General Fund	$ 1,089,684,861	$ 1,108,961,777	$ 19,276,916
0003	TX Expo/Heritage Center	746,301	990,681	244,380
0004	County Clerk Archival (GF)	1,896,288	2,104,022	207,734
0100	Law Library	944,419	971,446	27,027
0104	Dispute Resolution	490,343	543,751	53,408
0105	Voter Registration	234,365	223,383	(10,982)
0106	Juvenile Fee	12,871	16,615	3,744
0107	Juvenile Justice Alternative Education Program (JJAEP)	36,977	37,307	330
0108	County Clerk Records Management & Preservation	1,928,342	2,037,494	109,152
0109	LCRA-TC Parks CIP	273,190	290,534	17,344
0110	Records Management & Preservation	270	253	(17)
0111	Courthouse Security	580,230	569,383	(10,847)
0113	Court Reporter Service	630,275	622,241	(8,034)
0114	Juvenile Deferred Prosecution	3,550	5,008	1,458
0115	Balcones Canyonland Preservation	22,414,105	22,811,868	397,763
0118	LEOSE Comm. Court	1,428	2,000	572
0121	Unclaimed Property	25,000	25,000	-
0122	Professional Prosecutors	96,250	96,250	-
0123	Mary Quinlan Park	14,411	17,285	2,874
0124	Judiciary Fee-Probate	215,000	218,407	3,407
0125	Justice Court Technology	90,523	95,326	4,803
0127	Dist Clerk Records Mgmt and Pres	517,778	561,417	43,639
0128	Elections Contract	3,280,431	3,340,104	59,673
0131	Drug Court Program	24,169	25,628	1,459
0132	Probate Guardianship	111,490	112,935	1,445
0133	Vital Statistic Preservation	186	104	(82)
0134	Fire Code	2,918,424	1,637,886	(1,280,538)
0135	Child Abuse Prevention	5,700	11,087	5,387
0136	Justice Ct Building Security	44,946	52,613	7,667
0138	Health Food Permits	258,454	157,452	(101,002)
0139	District Court Records Technology	485	516	31
0140	County & District Courts Technology	14,423	17,384	2,961
0141	Court Records Preservation	40	27	(13)
0144	Unclaimed Juvenile Restitution	3,931	5,311	1,380
0145	Road and Bridge	20,352,915	20,760,875	407,960
0151	Civil Courts Facilities	544,044	542,136	(1,908)
0152	Juvenile Case Manager Program	422,624	321,085	(101,539)
0153	Truancy Civil Court	350	250	(100)
0154	CA DWI Pre-Diversion Program	837	980	143
0155	Child Welfare Juror Donations	40,449	45,273	4,824
0156	County Jury Fund	266,009	270,416	4,407
0157	County Specialty Court Fund	40,509	42,390	1,881
0158	Language Access Fund	181,848	200,908	19,060
0159	Judicial Educ & Support Fund	18,676	19,810	1,134
0161	Justice Court Support Fund	843,003	975,084	132,081
0162	Veterans Serv Juror Contrib Fund	11,000	11,000	-
0163	Raising Travis County	78,647,247	82,045,595	3,398,348
3001	Debt Service	141,727,799	154,434,895	12,707,096
8955	Self Insurance	10,996,634	12,755,112	1,758,478
8956	Employee Health Benefit	109,859,628	135,017,955	25,158,327
	Total	**$ 1,491,453,028**	**$ 1,554,006,259**	**$ 62,553,231**

All Funds
Estimate of Available Resources
3rd Revenue Estimate

Fund Name	Fund	Revenue Category	FY 2027 Revenue Estimate
TX Expo/Heritage Center	0003	Beginning Balance	$ 1,109,057
		Charges for Services	10,698
		Investment Income	66,550
		Miscellaneous	913,433
		Total Resources	2,099,738
County Clerk Archival (GF)	0004	Beginning Balance	15,395,231
		Charges for Services	1,548,758
		Investment Income	555,264
		Miscellaneous	0
		Total Resources	17,499,253
Law Library	0100	Beginning Balance	341,733
		Charges for Services	808,207
		Investment Income	13,239
		Miscellaneous	0
		Other Financing Sources	150,000
		Total Resources	1,313,179
Dispute Resolution	0104	Beginning Balance	126,874
		Charges for Services	538,155
		Investment Income	2,663
		Miscellaneous	2,933
		Other Financing Sources	0
		Total Resources	670,625
Voter Registration	0105	Beginning Balance	36,732
		Intergovernmental	223,383
		Investment Income	0
		Total Resources	260,115
Juvenile Fee	0106	Beginning Balance	508,974
		Charges for Services	0
		Investment Income	16,615
		Total Resources	525,589
Juvenile Justice Alternative Education Program (JJAEP)	0107	Beginning Balance	253,507
		Intergovernmental	29,647
		Investment Income	7,660
		Total Resources	290,814

Fund Name	Fund	Revenue Category	FY 2027 Revenue Estimate
County Clerk	0108	Beginning Balance	$ 5,609,521
Records Management & Preservation		Charges for Services	1,833,224
		Investment Income	204,270
		Miscellaneous	0
		Total Resources	7,647,015
LCRA-TC Parks CIP	0109	Beginning Balance	3,198,937
		Charges for Services	182,469
		Investment Income	108,065
		Total Resources	3,489,471
Records Management & Preservation	0110	Beginning Balance	13,919
		Charges for Services	253
		Investment Income	0
		Miscellaneous	0
		Other Financing Sources	0
		Total Resources	14,172
Courthouse Security	0111	Beginning Balance	358,622
		Charges for Services	569,383
		Investment Income	0
		Total Resources	928,005
Court Reporter Service	0113	Beginning Balance	791,365
		Charges for Services	596,261
		Investment Income	25,980
		Total Resources	1,413,606
Juvenile Deferred Prosecution	0114	Beginning Balance	128,370
		Charges for Services	0
		Investment Income	5,008
		Total Resources	133,378
Balcones Canyonland Preservation	0115	Beginning Balance	68,771,861
		Charges for Services	430,319
		Investment Income	2,445,479
		Miscellaneous	55,923
		Other Financing Sources	19,880,147
		Total Resources	91,583,729
LEOSE Comm. Court	0118	Beginning Balance	19,752
		Intergovernmental	2,000
		Investment Income	0
		Total Resources	21,752

Fund Name	Fund	Revenue Category	FY 2027 Revenue Estimate
Juvenile Delinquency Prevention	0119	Beginning Balance	$ 1,200
		Charges for Services	0
		Investment Income	0
		Total Resources	1,200
Unclaimed Property	0121	Beginning Balance	26,673
		Fines and forfeits	25,000
		Investment Income	0
		Total Resources	51,673
Professional Prosecutors	0122	Beginning Balance	203,738
		Intergovernmental	0
		Investment Income	0
		Other Financing Sources	96,250
		Total Resources	299,988
Mary Quinlan Park	0123	Beginning Balance	380,745
		Investment Income	12,285
		Miscellaneous	5,000
		Total Resources	398,030
Judiciary Fee-Probate	0124	Beginning Balance	205,678
		Charges for Services	215,000
		Investment Income	3,407
		Other Financing Sources	0
		Total Resources	424,085
Justice Court Technology	0125	Beginning Balance	108,322
		Charges for Services	90,507
		Investment Income	4,819
		Total Resources	203,648
Dist Clerk Records Mgmt and Pres	0127	Beginning Balance	1,590,034
		Charges for Services	517,552
		Investment Income	43,865
		Total Resources	2,151,451
Elections Contract	0128	Beginning Balance	2,181,926
		Charges for Services	3,269,393
		Investment Income	70,711
		Miscellaneous	0
		Total Resources	5,522,030
Drug Court Program	0131	Beginning Balance	343,888
		Charges for Services	14,974
		Investment Income	10,654
		Total Resources	369,516

Fund Name	Fund	Revenue Category	FY 2027 Revenue Estimate
Probate Guardianship	0132	Beginning Balance	$ 106,216
		Charges for Services	108,000
		Investment Income	4,935
		Total Resources	219,151
Vital Statistic Preservation	0133	Beginning Balance	25,380
		Charges for Services	104
		Investment Income	0
		Total Resources	25,484
Fire Code	0134	Beginning Balance	9,566,244
		Charges for Services	1,311,886
		Investment Income	326,000
		Miscellaneous	0
		Total Resources	11,204,130
Child Abuse Prevention	0135	Beginning Balance	74,675
		Charges for Services	10,814
		Investment Income	273
		Total Resources	85,762
Justice Ct Building Security	0136	Beginning Balance	817,851
		Charges for Services	27,048
		Investment Income	25,565
		Total Resources	870,464
Health Food Permits	0138	Beginning Balance	1,245,439
		Charges for Services	110,544
		Investment Income	46,908
		Total Resources	1,402,891
District Court Records Technology	0139	Beginning Balance	82,874
		Charges for Services	15
		Investment Income	501
		Total Resources	83,390
County & District Courts Technology	0140	Beginning Balance	325,210
		Charges for Services	6,556
		Investment Income	10,828
		Total Resources	342,594
Court Records Preservation	0141	Beginning Balance	8,778
		Charges for Services	27
		Investment Income	0
		Miscellaneous	0
		Total Resources	8,805

Fund Name	Fund	Revenue Category	FY 2027 Revenue Estimate
Unclaimed Juvenile Restitution	0144	Beginning Balance	$ 101,018
		Fines and forfeits	303
		Investment Income	5,008
		Total Resources	106,329
Road and Bridge	0145	Beginning Balance	11,833,752
		Intergovernmental	261,299
		Charges for Services	10,799,950
		Fines and forfeits	2,605,964
		Investment Income	536,301
		Miscellaneous	0
		Other Financing Sources	6,557,361
		Total Resources	32,594,627
After School Youth Enrichment Services	0149	Beginning Balance	144,071
		Charges for Services	0
		Investment Income	0
		Miscellaneous	0
		Total Resources	144,071
Civil Courts Facilities	0151	Beginning Balance	2,582,765
		Charges for Services	463,998
		Investment Income	78,138
		Total Resources	3,124,901
Juvenile Case Manager Program	0152	Beginning Balance	223,656
		Charges for Services	110,912
		Investment Income	10,173
		Other Financing Sources	200,000
		Total Resources	544,741
Truancy Civil Court	0153	Beginning Balance	9,171
		Charges for Services	250
		Investment Income	0
		Total Resources	9,421
CA DWI Pre-Diversion Program	0154	Beginning Balance	103,515
		Charges for Services	0
		Investment Income	980
		Miscellaneous	0
		Total Resources	104,495
Child Welfare Juror Donations	0155	Beginning Balance	76,975
		Investment Income	511
		Miscellaneous	44,762
		Total Resources	122,248
County Jury Fund	0156	Beginning Balance	1,231,381
		Charges for Services	235,195
		Investment Income	35,221
		Total Resources	1,501,797

Fund Name	Fund	Revenue Category	FY 2027 Revenue Estimate
County Specialty Court Fund	0157	Beginning Balance	$ 261,013
		Charges for Services	33,768
		Investment Income	8,622
		Total Resources	303,403
Language Access Fund	0158	Beginning Balance	810,141
		Charges for Services	177,685
		Investment Income	23,223
		Total Resources	1,011,049
Judicial Educ & Support Fund	0159	Beginning Balance	94,043
		Charges for Services	17,400
		Investment Income	2,410
		Total Resources	113,853
Justice Court Support Fund	0161	Beginning Balance	2,879,597
		Charges for Services	897,697
		Investment Income	77,387
		Miscellaneous	0
		Total Resources	3,854,681
Veterans Serv Juror Contrib Fund	0162	Beginning Balance	36,931
		Investment Income	0
		Miscellaneous	11,000
		Total Resources	47,931
Raising Travis County	0163	Beginning Balance	104,418,176
		Taxes	77,675,361
		Investment Income	4,370,234
		Other Financing Sources	0
		Total Resources	186,463,771
Debt Service	3001	Beginning Balance	27,068,502
		Taxes	145,034,256
		Investment Income	1,873,827
		Miscellaneous	0
		Other Financing Sources	7,526,812
		Total Resources	181,503,397
Self Insurance	8955	Beginning Balance	16,943,812
		Investment Income	1,073,882
		Miscellaneous	11,681,230
		Other Financing Sources	0
		Total Resources	29,698,924
Employee Health Benefit	8956	Beginning Balance	9,957,196
		Investment Income	337,668
		Miscellaneous	123,680,287
		Other Financing Sources	11,000,000
		Total Resources	144,975,151

Planning & Budget Staff

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[1] World Population Review, 2026
[2] U.S. Census Bureau, 2024
[3] Fifth Third and the Kenan Institute of Private Enterprise; Texas Comptroller of Public Accounts; Goldman Sachs
4 Federal Reserve Bank of St. Louis; U.S. Bureau of Labor Statistics
5 U.S. Bureau of Labor Statistics
6 Ginsac, Ioana. "U.S. Office Market Report January 2026." CommercialCafe, January 20, 2026. https://www.commercialcafe.com/blog/national-office-report/.
7 ZillowRentals
8 Zillow; Texas Real Estate Research Center

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Helpful Local Resources & Phone Numbers
https://www.traviscountytx.gov/helpful-numbers

The Planning and Budget Office dedicates our efforts for the 2027 budget process in honor of Christian R. Smith (1948-2026) who was the first leader of the Travis County Planning and Budget Office. Many of the County's current financial policies and practices were implemented by Mr. Smith. Our office is forever in his debt.

Travis County Commissioners Court

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