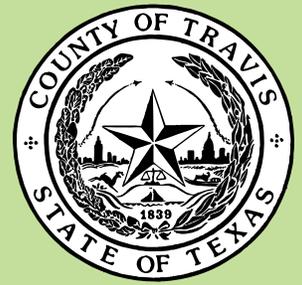


# Travis County

## Fiscal Year 2021

### Preliminary Budget

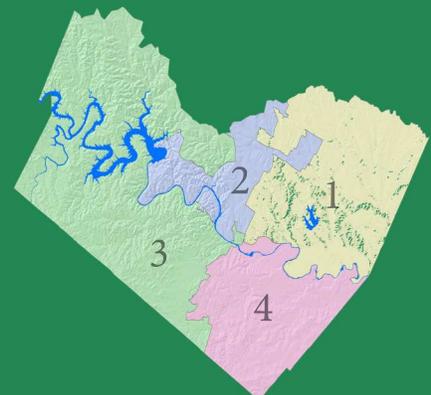


Travis County Planning  
and Budget Office  
[www.traviscountytexas.gov/  
planning-budget](http://www.traviscountytexas.gov/planning-budget)

#### Travis County Commissioners Court

**County Judge**  
Samuel T. Biscoe

**Commissioners**  
Precinct 1 Jeffrey W. Travillion, Sr.  
Precinct 2 Brigid Shea  
Precinct 3 Gerald Daugherty  
Precinct 4 Margaret J. Gómez



# **TRAVIS COUNTY PRELIMINARY BUDGET**



**FISCAL YEAR 2021  
October 1, 2020 – September 30, 2021**

## **COMMISSIONERS COURT**

**Samuel T. Biscoe  
County Judge**

**Jeffrey W. Travillion, Sr.  
Commissioner, Precinct 1**

**Gerald Daugherty  
Commissioner, Precinct 3**

**Brigid Shea  
Commissioner, Precinct 2**

**Margaret J. Gómez  
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 Name:**

<b>Name</b>	<b>No.</b>
Civil Courts	122
Civil Courts Legally Mandated Fees	193
Civil Service Commission	154
Communications and Records Services	157
Community Supervision and Corrections	139
Constable, Precinct One	131
Constable, Precinct Two	132
Constable, Precinct Three	133
Constable, Precinct Four	134
Constable, Precinct Five	135
Counseling and Education Services	140
County Attorney	119
County Auditor	106
County Clerk	120
County Commissioner, Precinct One	102
County Commissioner, Precinct Two	103
County Commissioner, Precinct Three	104
County Commissioner, Precinct Four	105
County Judge	101
County Treasurer	107
Criminal Courts	124
Criminal Courts Legally Mandated Fees	194
Dispute Resolution Center	136
District Attorney	123
District Clerk	121
Emergency Medical Services	159
Emergency Services	147
Facilities Management	114
Centralized Leases and Utilities	191
General Administration	110
Health and Human Services	158
Historical Commission	117
Human Resources Management	111
Information Technology Services (ITS)	112
Centralized Computer Services	190
Justice of the Peace, Precinct One	126
Justice of the Peace, Precinct Two	127
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Juvenile Probation	145
Juvenile Public Defender	143
Medical Examiner	138
Planning and Budget	109
Pretrial Services	142
Probate Court	125
Public Defender's Office	144
Purchasing	115
Sheriff	137
Tax Assessor - Collector	108
Transportation and Natural Resources (TNR)	149
Veterans Services	116

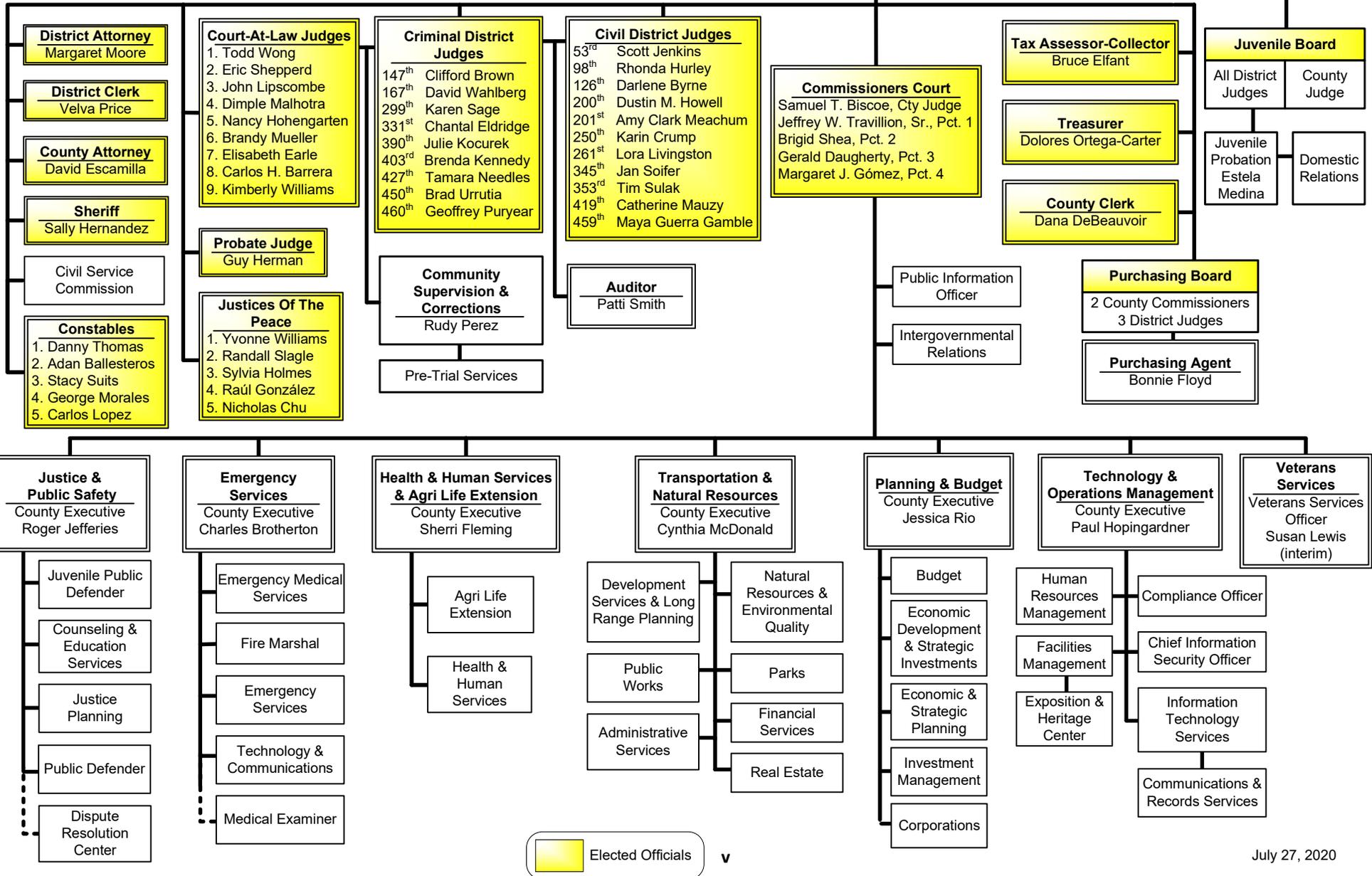
**Offices and Departments by Number:**

<b>No.</b>	<b>Name</b>
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	Information Technology Services (ITS)
114	Facilities Management
115	Purchasing
116	Veterans Services
117	Historical Commission
119	County Attorney
120	County Clerk
121	District Clerk
122	Civil Courts
123	District Attorney
124	Criminal Courts
125	Probate Court
126	Justice of the Peace, Precinct One
127	Justice of the Peace, Precinct Two
128	Justice of the Peace, Precinct Three
129	Justice of the Peace, Precinct Four
130	Justice of the Peace, Precinct Five
131	Constable, Precinct One
132	Constable, Precinct Two
133	Constable, Precinct Three
134	Constable, Precinct Four
135	Constable, Precinct Five
136	Dispute Resolution Center
137	Sheriff
138	Medical Examiner
139	Community Supervision and Corrections
140	Counseling and Education Services
142	Pretrial Services
143	Juvenile Public Defender
144	Public Defender's Office
145	Juvenile Probation
147	Emergency Services
149	Transportation and Natural Resources (TNR)
154	Civil Service Commission
155	Justice Planning
157	Communications and Records Services
158	Health and Human Services
159	Emergency Medical Services
190	Centralized Computer Services
191	Centralized Leases and Utilities
193	Civil Courts Legally Mandated Fees
194	Criminal Courts Legally Mandated Fees



# TRAVIS COUNTY

## Travis County Residents



 Elected Officials

v

# PLANNING AND BUDGET OFFICE

## TRAVIS COUNTY, TEXAS

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July 28, 2020

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

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

Re: Fiscal Year 2021 Preliminary Budget

The Planning and Budget Office presents the FY 2021 Preliminary Budget for your review. This budget was developed during an unprecedented global pandemic that has affected all aspects of County operations as well as negatively impacted the economic prosperity that Travis County has enjoyed for nearly a decade. While the FY 2021 budget guidelines were discussed and approved prior to the disaster declaration and various stay at home and other public safety orders, the Planning and Budget Office has provided the Commissioners Court and the public regular updates on the impact of COVID-19 on our FY 2020 approved budget and projected impact on the FY 2021 budget, under development. These updates were provided with the best information known at the time and, like so much else related to this pandemic, assumptions continue to change. Additionally, this year Senate Bill 2 became law and will impact all budgets going forward. This law artificially caps the tax rate increase that the Commissioners Court can approve without voter involvement at 3.5% unless there is a declared disaster. The Commissioners Court has provided direction to calculate the tax rate in the manner of a special taxing unit to preserve the Court's tax rate flexibility for the FY 2022 budget process. This flexibility may be needed given the uncertainties of the COVID-19 pandemic.

The FY 2021 Preliminary Budget looks very different from recent years due to the uncertainty surrounding the upcoming fiscal year as a result of the COVID-19 pandemic. Many of the cost drivers originally presented to the Commissioners Court in February had to be drastically reduced or eliminated to fit into a scaled back budget that is balanced against reduced ongoing revenues. The Planning and Budget Office was cognizant that the budget would require increased flexibility to place the County in the best position to withstand increased revenue risks while being sufficiently programmatically robust to be responsive to the emergency situation at hand. Reductions to operating budgets and vacant positions were needed to help balance the FY 2021 Preliminary Budget. The net change in FTEs from the FY 2020 Adopted Budget to the FY 2021 Preliminary Budget is a reduction of 50.25 FTEs. The Preliminary Budget is a financially sound and balanced plan that meeting all contractual commitments.

Resources are included for: the County's grant match for the second year of a four year grant for the newly established Public Defender's Office, funding for increased health and human services for additional direct emergency assistance, funding earmarked for a new civil district court authorized for October 1, 2020, funding for expanded electronic monitoring for defendants diverted from our jails, as well as funds to support a variety of other commitments such as increased costs associated with the opening of a new facility for Health and Human Services on Airport Boulevard, a new central Tax Office, and the relocation of our Probate Court to the restored Federal Courthouse.

The Planning and Budget Office has also strengthened the County's fiscal flexibility by recommending continuation of our reserves and strategically recommending a new reserve that includes \$35 million in one-time funding that was moved from the FY 2020 budget to the FY 2021 budget to provide additional stability as tax revenue collection uncertainties loom. These funds will provide additional resiliency to the budget and any unused resources will be reallocated to the capital budget once circumstances stabilize, thus allowing the County to issue less debt in the future.

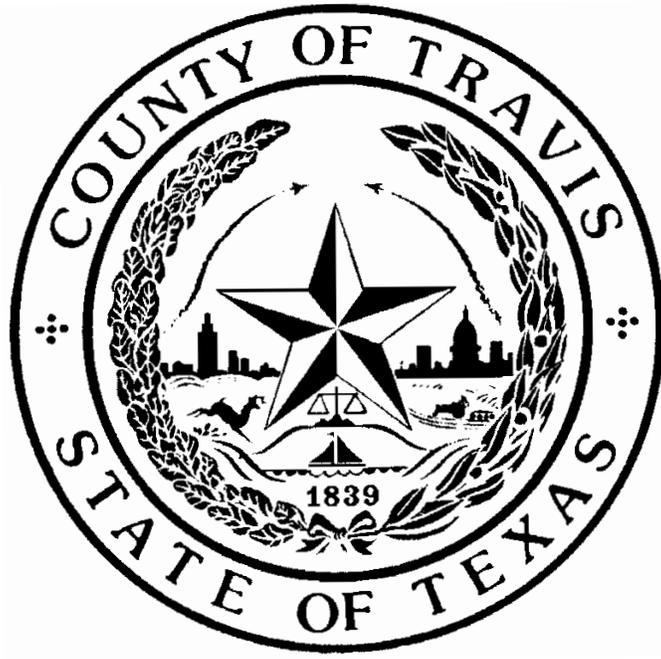
The property tax rate used to balance the FY 2021 Preliminary Budget is based on the certified estimate received on July 25, 2020 from the Travis Central Appraisal District (TCAD). These numbers include growth in taxable value of 4.2 percent and record new construction of \$5.1 billion, based on values as of January 1, 2020 per statute. The average taxable value of all Travis County homesteads is estimated to increase by 2.2 percent, from \$347,655 to an estimated \$355,379. The Planning and Budget Office recognizes that there will likely be changes to the County's tax base from the economic impact of COVID-19 that will be reflected in estimates for FY 2022.

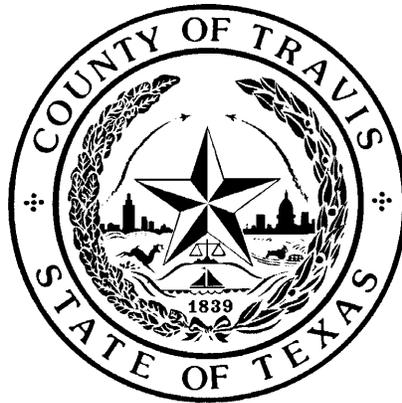
The budget is balanced at a tax rate of 37.4359 cents per \$100 of taxable value. This is comprised of a maintenance and operations tax rate of 31.6512 cents per \$100 taxable value and a debt service tax rate of 5.7847 cents per \$100 taxable value. This rate is calculated in the manner of a special taxing unit and is 3.6 percent above the no new revenue maintenance and operations rate plus required debt service and is below Travis County's 30 year average of 3.94 percent increase.

Meeting dates and times for public hearings on the proposed tax rate and the proposed budget will be available in the Travis Central Appraisal District's website at [www.traviscad.org](http://www.traviscad.org) by August 7, 2020. This information will also be on the Travis County website at [www.traviscountytx.gov](http://www.traviscountytx.gov). Public notices will also be published in the newspaper, as required by law, to ensure that the public is aware of the public hearing prior to the adoption of a rate. The Planning and Budget Office estimates an annual increase of \$46.52, or a little less than \$4 a month to the County's portion of the property tax bill for the average taxable homestead using the proposed tax rate.

The Preliminary Budget for All Funds in FY 2021 totals \$1.28 billion and is 5.39 percent more than the FY 2020 Adopted Budget. It includes \$935.2 million in the General Fund, which increased by 5.95 percent over the prior year.

We are grateful for the cooperation from all Elected Officials, Appointed Officials, Department Heads and County staff to help craft the FY 2021 Preliminary Budget that will assist the County to navigate through the anticipated challenges during FY 2021. We also want to especially recognize the work of staff from our office and the County Auditor's Office in preparing the FY 2021 Preliminary Budget, which is available on the Travis County website, <https://www.traviscountytx.gov/planning-budget>. The Planning and Budget Office is no longer printing copies of the Preliminary Budget as a cost saving measure.





FISCAL YEAR 2021 PRELIMINARY BUDGET

SECTION I – EXECUTIVE SUMMARY

## STRUCTURE AND ROLE OF TEXAS COUNTY GOVERNMENT

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



The state's 254 counties have similar organizational features: a governing body (the Commissioners Court) consisting of one member elected countywide (the County Judge) and four Commissioners elected from geographically unique precincts. The County Judge is so named because he or she often has actual judicial responsibility. However, in urban counties, the County Judge is primarily an executive and administrator, in addition to serving as the presiding officer of the Commissioners Court. Other elected officials within the county system are 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. The state District Judges in each county select an Auditor, who serves as the County's financial officer.

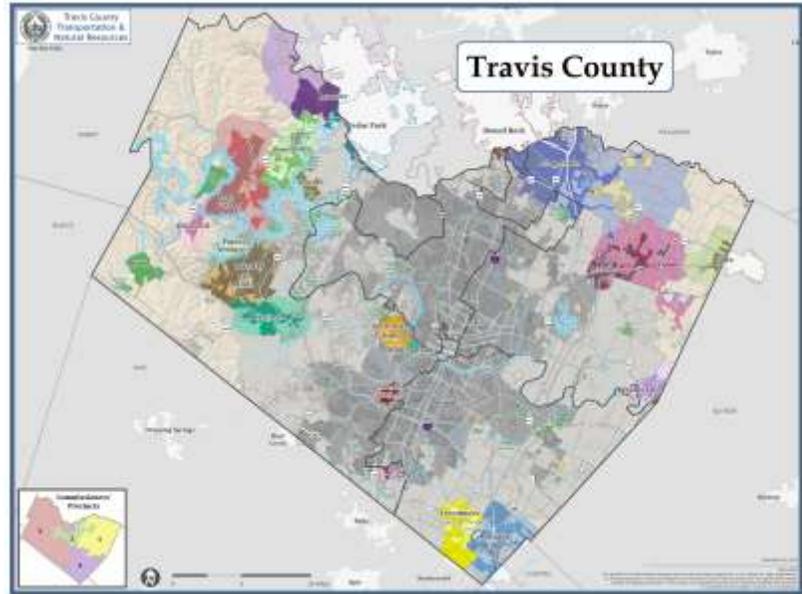
The Commissioners Court serves as both the legislative and executive branch of county government, and exercises budgetary authority over County offices and departments, including those headed by other elected officials. The high number of elected officials, including many with judicial authority, creates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

County services in Texas are financed primarily by an ad valorem tax on real property and business inventory and an array of fees, fines, service charges, and state payments. The County Commissioners Court sets the property tax rate annually, after holding public hearings required by law. Most of the 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). TCAD is governed by a Board of Directors and is primarily responsible for developing an annual appraisal roll for use by taxing units in Travis County for calculating ad valorem taxes on property within the jurisdiction. The agency is audited annually, both on a financial and performance basis. The financial audit is conducted by independent auditors and the performance audit is conducted by the state Comptroller's Property Tax Assistance Division (Travis Central Appraisal District, 2017).

## TRAVIS COUNTY PROFILE

Travis County is located in Central Texas, 150 miles inland from the Gulf of Mexico, and 75 miles northeast of San Antonio. The City of Austin is the state capital and the county seat. Travis County is comprised of 990 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 generally northwest to southeast. Travis County is situated 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 low temperature in January of 41.5 degrees Fahrenheit and an average high in August of 97.0 degrees Fahrenheit, measured at Camp Mabry in Central Austin. The average yearly rainfall is 34.32 inches (National Centers for Environmental Information, 2012).



The City of Austin is the largest municipality in Travis County. Other cities, towns, villages and census designated places within Travis County's boundaries include Barton Creek, Bee Cave, Briarcliff, Creedmoor, Garfield, Hornsby Bend, Hudson Bend, Jonestown, Lago Vista, Lakeway, Lost Creek, Manchaca, Manor, Mustang Ridge, Pflugerville, Point Venture, Rollingwood, San Leanna, Shady Hollow, Sunset Valley, The Hills, Volente, Webberville, Wells Branch, West Lake Hills, and Windemere. These municipalities are responsible for services such as water, energy, infrastructure, economic development, libraries, parks, health, and public safety.

Travis County is the home of the state's flagship university, the University of Texas at Austin, as well as other institutions of higher education, such as Huston-Tillotson University, St. Edward's University, and Austin Community College. The top County ad valorem taxpayers in 2021 include high tech companies, property management groups, a healthcare company, and a supermarket company. The largest employers include local, state, and federal government, an institution of higher education, a high-tech company, healthcare companies, and retail and supermarket companies.

Table 1  
Travis County Top Ten

<i>Rank</i>	<i>Ad Valorem Taxpayers</i>	<i>Employers</i>
1	CSHV Properties	State of Texas
2	Samsung Austin Semiconductor	University of Texas at Austin
3	Columbia/St. David's Healthcare System, LP	City of Austin
4	Cousins Properties	HEB Grocery Co.
5	Finley Company	Dell, Inc.
6	Apple, Inc.	Federal Government
7	Domain Retail Property Owner LP	Austin Independent School District
8	HEB Grocery Company LP	St. David's Healthcare
9	GW Block 23 Office LLC (500 W 2nd St)	Ascension Seton
10	BPP Alphabet MF Riata LP	Wal-Mart Stores, Inc.

#### LEGISLATIVE OUTLOOK & FINANCIAL CONSIDERATIONS

In 2019, the 86th Texas Legislature met for its regular session. As expected, the Legislature limited local governments' property tax rate flexibility. SB 2 was passed into law and generally prohibits counties from raising the maintenance and operations (M&O) above a rate yielding 3.5 percent more revenue than in the year prior starting in 2020, excluding revenue from new construction, unless the voters approve the tax rate in a referendum. However, Section 26.04 (c-1) of the Tax Code authorizes the governing bodies, such as Travis County, which is not a special taxing unit, to direct the designated officer calculate the voter-approval tax rate of County of Travis in the manner provided for a special taxing unit if the governor of Texas or the president of the United States declares that any part of the County of Travis is a disaster area during the current tax year. On March 13, 2020, after the Centers for Disease Control affirmed COVID-19 as a global pandemic, Donald Trump, the President of United States, declared a nationwide emergency pursuant to section 501 (b) of the Stafford Act so that individual governors did not need to request individual emergency declarations and Greg Abbott, the Governor of Texas, declared the COVID-19 pandemic as a disaster in the State of Texas. The voter approval rate for a special taxing unit is eight percent, which was the same limit Travis County was under for the last 30 plus years prior to SB 2. Local governments may seek to tax above the 3.5% as a part of this provision as a result of impact of COVID-19 on revenue and expenditure budgets.

In the interim between the 86<sup>th</sup> and 87<sup>th</sup> Legislative sessions, the Senate Property Tax Committee and House Committee on Ways and Means are monitoring the implementation of SB 2. The House Committee on County Affairs and Committee on Criminal Jurisprudence are jointly tasked in the interim with reviewing indigent defense and delivery of services to indigent defendants in the state under the Fair Defense Act and other applicable laws. This will include examining counsel for indigent defendants during magistrate proceedings and county indigent defense systems. The House Committee on County Affairs is analyzing the impact of behavioral health on arrests and incarceration in county jails and the accessibility of behavioral health services in the county jail system. The Senate State Affairs Committee is charged with studying and making recommendations to ensure every voter has access to a polling location and local and state actions allowed for ensuring unqualified persons do not register to vote or appear on a list of registered voters. Additionally, the Senate Committee on Transportation is monitoring the implementation of state funding for grants to counties for county roads.

In response to the COVID-19 outbreak, Governor Abbot has issued a series of executive orders including an order closing all non-essential business in March 2020 and several executive orders in the following months allowing for phased reopening of businesses. As of the latest executive order issued on June 26, 2020, tubing and raft rental companies and bars are closed,

other business establishments in the state are limited to operating at 50 percent capacity, and outdoor gatherings may not exceed 100 people.

The 87th Legislature will convene in 2021 after the November 2020 elections. Travis County Intergovernmental Relations (IGR) expects that given this session's outsized investment in public education, a major theme next session will be paying for those decisions by increasing state revenue. IGR also expects that suspicion of local governments will continue to drive attempts by the Legislature to curtail the authority of counties. PBO will continue to review the impacts of bills from this session and next session as the Legislature considers them.

## TRAVIS COUNTY MISSION STATEMENT

### **Vision:**

Travis County leads in innovation as a thriving community, embracing diverse cultural heritage(s), and preserving natural resources.

Travis County leads in innovation as a thriving community, embracing diverse cultural heritage(s), and preserving natural resources.

### **Mission Statement:**

Provide effective, efficient, and equitable Justice, Health, Safety, and Valued Community Services to improve the quality of life for the people of Travis County.

Provide effective, efficient, and equitable Justice, Health, Safety, and Valued Community Services to improve the quality of life for the people of Travis County.

### **Guiding Principles:**

- Inclusiveness, Equity, Fairness, Accountability, and Respect
- Financial and Environmental Sustainability
- Operational Excellence and Transparency
- Leaders in Innovation

### **Goals:**

- Promote community resilience in daily living and in times of emergency
- Promote the well-being of our residents through social, economic, and health and safety initiatives
- Ensure the public safety and the equitable and humane resolution of conflicts through an evolving justice system and other public processes
- Preserve and protect our environment and natural resources through responsible land stewardship
- Empower the public through civic engagement and collaboration
- Foster transportation mobility and accessibility

## BUDGET OVERVIEW

The FY 2021 Preliminary Budget spans a 12-month period from October 1, 2020, through September 30, 2021.

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### 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 estimate of revenues. This separation of duties helps ensure that the revenue estimate is prepared using objective revenue projection methodologies and is not driven by budgetary needs.

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### 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, with the exception of certain capital lease expenditures and proceeds which are not budgeted. Revenue is recognized as soon as it is measurable and available. Revenue is considered to be available when it is collectible within the current period or soon thereafter 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 basis of accounting as the basis of the County's budgetary practice for proprietary funds, which consist of internal service funds. Full accrual accounting recognizes revenues when earned and expenses when a liability is incurred.

For all budgeted funds, appropriations that are not encumbered lapse at the end of the fiscal year. Since encumbrances represent a commitment of funding 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 is adopted by Commissioners Court. These encumbrances are then added to the adopted budget for presentation in the Comprehensive Annual Financial Report (CAFR) per Governmental Accounting Standards Board (GASB) No. 34.

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### 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 that "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>

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### BUDGET DEVELOPMENT PROCESS

The purpose of the budget preparation process is to develop an annual financial plan for Travis County that supports the efficient and effective delivery of County services and support functions, and that identifies the resources that provide the funding for those services and functions. The goal of the Planning and Budget Office is to provide sufficient and relevant information to the Commissioners Court to allow for informed funding decisions for the upcoming fiscal year.

The budget development process is comprised of several phases, including initial planning and broad policy discussions with the Commissioners Court in early spring. These discussions focus on broad economic conditions as well as projected specific policy and programmatic issues that are expected to have an impact on the budget in the upcoming fiscal year. At the same

time, the Planning and Budget Office works to develop target budgets for all County offices and departments. The target budget level represents the prior year adopted budget plus the annualized impact of any approved increased funding, less any one-time expenses, and adjustments for any other appropriate changes and corrections. Once these target budgets are formulated and distributed, the budget development process begins. This year's budget process also included a major effort to enter and verify all performance measurement data into the county's financial system.

Offices and departments are required to submit their budgets at or below the defined fiscal year target budget level. The Planning and Budget Office reviews each department's target budget submission, budget requests, documented performance measures, and other planning documents identified by the office or department. The Planning and Budget Office may also independently identify potential budgetary reductions, if warranted, based on a review of the department's programs and performance measures. The offices and departments then meet with the Planning and Budget Office during the early summer to discuss their proposed budgets. Any resulting recommendations for reductions are discussed extensively with the affected office or department prior to consideration for inclusion in the Preliminary Budget. Offices and departments are urged to collaborate with the Planning and Budget Office to identify and implement opportunities for savings and efficiencies and to address budget needs internally, if possible.

This process culminates in the submission of a Preliminary Budget to the Commissioners Court in late July. The Preliminary Budget serves as a draft budget that assists the Commissioners Court in deliberations during the final stages of budget development. Comprehensive discussion and analysis about each County office and department are provided to the Commissioners Court separately after the initial review period. The analysis includes information about major service areas, an overview of any special revenue and funding, a summarized organizational chart, missions and goals, revenue and budget highlights, and significant changes, as well as workload indicators and performance targets.

After deliberations by Commissioners Court and any amendments, the Court adopts the budget in late September and the new budget year begins on October 1. The budget and budget rules approved annually by the Commissioners Court provide the Planning and Budget Office and the County Auditor's Office with an approved financial plan to ensure the County operates within established parameters. The budget also serves as a reference document that provides information on County operations and services, as well as historical data of interest to County residents and taxpayers.

Electronic copies of the Preliminary Budget can be found on the Travis County website at [www.traviscountytexas.gov/planning-budget](http://www.traviscountytexas.gov/planning-budget). The Planning and Budget Office can be contacted by calling (512) 854-9106. A public hearing will be held on the Preliminary Budget on August 18, 2020 at 9:00. Due to COVID-19, the hearing will be held virtually. Travis County residents can call the following phone number (866) 393-8749 and use meeting identification number 598 289 0697, followed by the pound key (#) to provide direct feedback to the Commissioners Court on this budget.

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## PERFORMANCE MANAGEMENT

The Planning and Budget Office is collaboratively working to create a more robust performance management system throughout Travis County and to use this system to make more informed funding recommendations, establish accountability for performance throughout the County, quantify work performed, help successful programs develop, and increase transparency for the residents of Travis County. These efforts ensure programs funded with scarce resources are performing as expected. Continued emphasis is being placed on improving the County's performance reporting and moving towards performance budgeting.

The County's vision, mission, and goals has been incorporated into the implementation of the performance management component of SAP's Budget and Planning Module (SBP). PBO and the County Auditor's SAP Support Team have worked closely with offices and departments to implement the enhancement to the County's Enterprise Resource Planning (ERP) system that connects countywide goals and department specific goals to all programs' performance measures.

All offices and departments entered their program performance data directly in SBP as a part of their FY 2021 budget submission. The Planning and Budget Office is currently working to verify data and correct linkages within the system and categorize budget data and performance measures for mandated and non-mandated programs and also by each countywide goal. Concurrently, a goal has been set to ensure that all programs have at least one outcome measure. PBO and the County Auditor’s SAP Support Team will continue to solicit feedback from users to improve and further refine the system to ensure that it provides departments and offices meaningful data geared towards making management decisions.

**FY 2021 BUDGET CALENDAR**

April 20, 2020	Travis County offices and departments submitted budget requests
July 25, 2020	Certified estimate distributed by TCAD
Week of July 27, 2020	Preliminary Budget distributed to Commissioners Court, County Clerk and County Auditor
August 18, 2020	Public hearing held on the Preliminary Budget
September 3 and 4, 2020	Commissioners Court amends, or “marks up,” the Preliminary Budget prior to finalizing the FY 2021 Proposed Budget
September 15, 2020	Public hearing held on tax rate
September 22, 2020	Commissioners Court adopts tax rate
September 25, 2020	Proposed Budget filed with Commissioners Court, County Clerk, and County Auditor
September 29, 2020	Public hearing held on Proposed Budget and Commissioners Court adopts the budget

**BUDGET HIGHLIGHTS**

The FY 2021 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 leading to a greater need to proactively make budget recommendations that ensure our ability to effectively protect County services against efforts to artificially constrain local government’s ability to appropriately manage its fiscal health.

Each year, the County’s budget process provides offices and departments an opportunity to evaluate and prioritize their programs and reexamine how to efficiently and effectively execute their mission and goals. 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 2021 Budget Guidelines may be found in Section II of this document.

Highlights of Commissioners Court direction included in the Budget Guidelines are summarized next.

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## AD VALOREM TAX RATE

County government is funded primarily by property taxes. Senate Bill 2 (SB 2), known as the Texas Property Tax Reform and Transparency Act of 2019, passed by the 86th Legislature and was signed into law by the Governor. This law artificially caps the tax rate increase that the Commissioners Court can approve without voter involvement at no more than 3.5 percent, unless there is a disaster declaration in place. Travis County has, for many years, been a leader in providing tax relief to homeowners by continuing its 20 percent general homestead exemption, which targets tax relief to homeowners. The County also offers an additional \$85,500 Homestead Exemption for those 65 and older or are disabled. The Commissioners Court has established tax policies which limit the tax rate impact to County taxpayers. This year, as a result of the disaster declaration and the response to COVID-19, Travis County has approved an order directing the Budget Officer to calculate the tax rate in the manner of a special taxing unit. Nevertheless, the Court, mindful of the tax rate impact on homeowners and business owners directed that the Preliminary Budget be balanced at a tax rate that is very near the prescribed 3.5%. This 3.6% tax rate as a special taxing unit is designed to preserve the Court's tax rate flexibility for the FY 2022 budget process which may be needed given the uncertainties of the COVID-19 pandemic. The proposed 3.6% rate is below the prior 30-year average tax rate of 3.9% increase above the no new revenue maintenance and operations tax rate.

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## BUDGET PRIORITIES

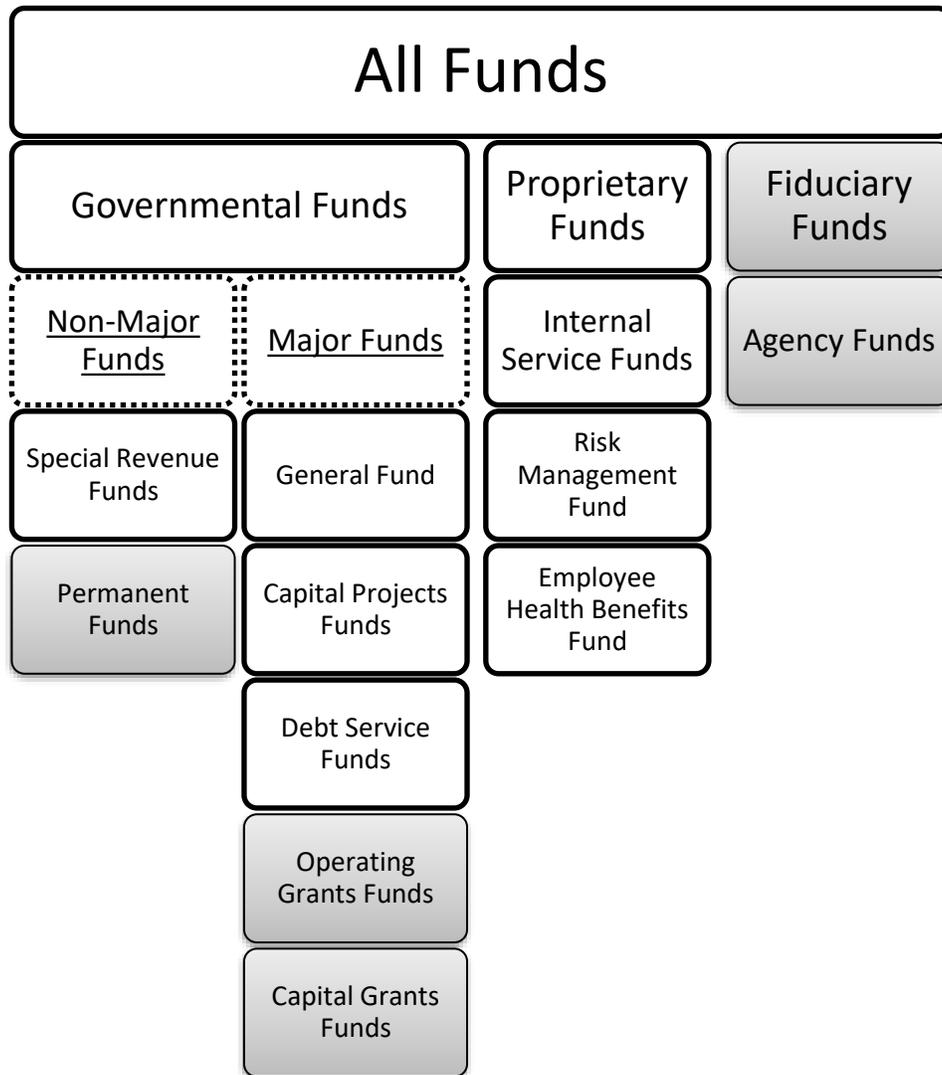
The Budget Guidelines begin the budget process by laying out major considerations that will ultimately shape the development of the budget. An important factor in the development of the budget process includes estimates of known budget drivers. These cost drivers and other budget priorities must be weighed seriously by the Commissioners Court early in the process in order to provide clear direction to the Planning and Budget Office in the formulation of the Preliminary Budget. Nevertheless, the COVID-19 pandemic has impacted how these priorities have been recommended for funding based on an ongoing revenue budget that is \$27.9 million less than was projected in the FY 2021 Budget Guidelines from February. Certified estimates of the tax base as of January 1, 2020 were released by the Travis Central Appraisal District just a few days prior to the publication of the Preliminary Budget enabling the Preliminary Budget to be balanced the proposed tax rate of \$0.374359 that is scheduled to be adopted on September 22, 2020 with the budget adopted for FY 2021 the following week on September 29, 2020.

## FUND STRUCTURE

The Travis County FY 2021 Preliminary Budget includes estimated revenues and expenditures for the General Fund, certain 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 proper accountability.

A fund is a group of related accounts used to keep track of specific sources of funding and spending for a particular purpose. In governmental accounting, the major fund categories 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 can be found in the County Auditor's Statement of Fiduciary Assets and Liabilities in the CAFR. Such funds are shaded in the following chart.

Chart 1  
Organization of Fund Structure



GOVERNMENTAL FUNDS

Exclusive of Capital Projects Funds, Travis County maintains 65 individual governmental funds (50 of which are budgeted in this document). The General Fund 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. Is used to account for resources traditionally associated with 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 the acquisition or construction of major capital projects.

The **Debt Service Funds** are used to account for financial resources set aside for the payment of 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 that are intended to be used or expended for specific purposes designated by the grantor. These funds are also listed in the CAFR.

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

**Permanent Funds** are used to report resources restricted solely to the use of earnings and not principal.

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#### PROPRIETARY FUNDS

Travis County's propriety fund includes 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' compensations, 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 members of the plan.

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#### FIDUCIARY FUNDS

Travis County's Fiduciary Funds, which are used to account for resources held for the benefit of parties other than the County itself, are listed in the CAFR.

Table 2  
**ALL FUNDS SUMMARY**  
**FISCAL YEAR 2021 PRELIMINARY BUDGET**

	TOTAL ALL FUNDS Memorandum Only	ALL FUNDS EXCEPT INTERNAL SVC FUNDS	INTERNAL SVC FUNDS		GENERAL FUND	ROAD & BRIDGE FUND	DEBT SERVICE FUND	DEBT SERVICE TAXABLE FUND	OTHER FUNDS
			RISK MGMT FUND	HEALTH BENEFIT FUND					
<b>Beginning Balance</b>	\$325,843,068	\$291,087,904	\$9,885,263	\$24,869,901	\$220,895,393	\$456,729	\$7,186,040	\$4,854,844	\$57,694,898
<b>Revenues:</b>									
Taxes									
Current	758,524,445	758,524,445			640,470,545		109,623,979	8,429,921	
Delinquent	-7,016,931	-7,016,931			-6,022,141		-974,076	-20,714	
Penalty & Interest	2,448,850	2,448,850			2,448,850				
Other	190,140	190,140			190,140				
Intergovernmental	13,478,382	13,478,382			13,053,018	225,215			200,149
Charges for services	73,184,037	73,184,037			55,108,668	8,940,000			9,135,369
Fines and forfeitures	2,504,696	2,504,696			438,792	2,040,598			25,306
Investment Income	4,883,377	4,624,332	110,424	148,621	4,006,923	5,102	153,821	50,285	408,201
Miscellaneous	100,698,532	6,253,013	6,978,563	87,466,956	3,417,028			2,220,000	615,985
<b>Total Revenues</b>	<b>\$948,895,528</b>	<b>\$854,190,964</b>	<b>\$7,088,987</b>	<b>\$87,615,577</b>	<b>\$713,111,823</b>	<b>\$11,210,915</b>	<b>\$108,803,724</b>	<b>\$10,679,492</b>	<b>\$10,385,010</b>
<b>Other Financing Sources</b>									
Other (Not Budgeted)	361,367 (1)	361,367							361,367
Sale of Major Assets	340,000	340,000			340,000				
Transfers In	37,759,449	35,759,449	2,000,000		814,069	7,157,004	7,555,650	0	20,232,726
<b>Total Available</b>	<b>\$1,275,439,963 (2)</b>	<b>\$1,181,739,684 (4)</b>	<b>\$18,974,250</b>	<b>\$112,485,478</b>	<b>\$935,161,285</b>	<b>\$18,824,648</b>	<b>\$123,545,414</b>	<b>\$15,534,336</b>	<b>\$88,674,001</b>
<b>Expenditures:</b>									
General Government	238,599,295	141,591,803	8,751,131	88,256,361	135,759,506				5,832,297
Justice System	179,914,171	179,914,171			176,273,884				3,640,287
Corrections & Rehabilitation	134,368,457	134,368,457			134,244,495				123,962
Public Safety	94,246,370	94,246,370			93,733,049				513,321
Health & Human Services	73,892,765	73,892,765			73,088,587				804,178
Infrastructure & Environmental	44,639,034	44,639,034			22,594,150	18,080,475			3,964,409
Community & Economic Dev.	18,693,494	18,693,494			17,290,358				1,403,136
Unallocated Reserves	109,731,959	109,731,959			94,539,147		8,518,552	6,674,260	
Allocated Reserves	15,000,000	15,000,000			15,000,000 (5)				
Other General Purpose Reserves	183,759,756	149,307,520	10,223,119	24,229,117	77,298,480 (6)	744,173			71,264,867
Special Purpose Reserves	58,707,724	58,707,724			58,707,724 (6)				
Debt Service	83,735,000	83,735,000					75,140,000	8,595,000	
Interest	40,151,938	40,151,938					39,886,862	265,076	
<b>Total Expenditures</b>	<b>\$1,275,439,963</b>	<b>\$1,143,980,235</b>	<b>\$18,974,250</b>	<b>\$112,485,478</b>	<b>\$898,529,380</b>	<b>\$18,824,648</b>	<b>\$123,545,414</b>	<b>\$15,534,336</b>	<b>\$87,546,457</b>
<b>Other Financing Uses</b>									
Transfers Out	37,759,449 (3)	37,759,449			36,631,905				1,127,544 (3)
<b>Total Expenditures and Other Uses</b>	<b>\$1,275,439,963 (2)</b>	<b>\$1,181,739,684 (4)</b>	<b>\$18,974,250</b>	<b>\$112,485,478</b>	<b>\$935,161,285</b>	<b>\$18,824,648</b>	<b>\$123,545,414</b>	<b>\$15,534,336</b>	<b>\$88,674,001</b>
<b>Ending Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Note 1: This total consists of transfers of \$361,367 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 \$361,367 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:

Other General Purpose Reserves	
Capital Acquisition Resources Reserve	60,298,480
Reserve for Emergencies and Contingencies	17,000,000
Subtotal Other General Purpose Reserves	77,298,480
Special Purpose Reserves	
Budget Stabilization Reserve	41,484,431
Reserve for State Cuts & Unfunded Mandates	4,871,529
Reserve for Replacement of Integrated Justice Systems	2,990,000
Security Reserve	2,906,470
Annualization Reserve	4,207,851
Smart Building Maintenance Reserve	978,166
Reduced ADP Reserve	929,604
Reserve for Interlocal Agreements	339,673
Subtotal Special Purpose Reserves	58,707,724
Grand Total Other General and Special Purpose Reserves	\$136,006,204

Table 2 (continued)  
ALL FUNDS SUMMARY  
FISCAL YEAR 2021 PRELIMINARY BUDGET

TRAVIS COUNTY, TEXAS OTHER FUNDS COMBINING STATEMENT FISCAL YEAR 2021															
	700 Lavaca Complex Fund	Travis Co. Expo. Center	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 Canyonland Preservation Fund	LEOSE Comm. Court Fund
Beginning Balance	\$63,879	\$1,843,248	\$201,170	\$0	\$33,296	\$440,807	\$227,018	\$6,389,981	\$1,836,213	\$0	\$153,371	\$138,645	\$108,312	\$27,157,464	\$11,014
<b>Revenues:</b>															
Intergovernmental					185,850		13,284								1,015
Charges for Services		62,000	734,836	320,268				1,862,200	201,412	115,633	351,675	312,461	1,967	174,725	
Investment Income		9,735	940			2,316	1,064	34,258	12,199			813	623	247,499	
Miscellaneous		558,488		1,691										34,327	
<b>Total Revenues</b>	\$0	\$630,223	\$735,776	\$321,959	\$185,850	\$2,316	\$14,348	\$1,896,458	\$213,611	\$115,633	\$351,675	\$313,274	\$2,590	\$456,551	\$1,015
<b>Other Financing Sources</b>															
Other (Not Budgeted)															
Sale of Major Assets															
Transfers In				182,400						84,679				19,880,147	
<b>Total Available</b>	\$63,879	\$2,473,471	\$936,946	\$504,359	\$219,146	\$443,123	\$241,366	\$8,286,439	\$2,049,824	\$200,312	\$505,046	\$451,919	\$110,902	\$47,494,162	\$12,029
<b>Expenditures:</b>															
General Government					195,822			2,256,069		190,312				8,318	
Justice System			912,196	504,359		443,123	241,366					343,809	94,326		
Corrections & Rehabilitation															
Public Safety															
Health & Human Services															
Infrastructure & Environmental														3,964,409	
Community & Economic Dev.		1,186,463							216,673						
General Purpose Reserves	63,879	1,287,008	24,750		23,324			6,030,370	1,833,151	10,000	85,046	108,110	16,576	43,521,435	12,029
Unallocated Reserve															
<b>Total Expenditures</b>	\$63,879	\$2,473,471	\$936,946	\$504,359	\$219,146	\$443,123	\$241,366	\$8,286,439	\$2,049,824	\$200,312	\$85,046	\$451,919	\$110,902	\$47,494,162	\$12,029
<b>Other Financing Uses</b>															
Transfers Out											420,000				
<b>Total Expenditures and Other Uses</b>	\$63,879	\$2,473,471	\$936,946	\$504,359	\$219,146	\$443,123	\$241,366	\$8,286,439	\$2,049,824	\$200,312	\$505,046	\$451,919	\$110,902	\$47,494,162	\$12,029
<b>Ending Balance</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Table 2 (continued)**  
**ALL FUNDS SUMMARY**  
**FISCAL YEAR 2021 PRELIMINARY BUDGET**

TRAVIS COUNTY, TEXAS OTHER FUNDS COMBINING STATEMENT FISCAL YEAR 2021															
	Juvenile Delinquency Prevention Fund	Unclaimed Property Fund	Professional Prosecutors Fund	Mary Quinlan Park Fund	Probate Judiciary Fee Fund	Justice Court Technology Fund	Dist. Clerk Records Mgmt Contract Fund	Elections Contract Fund	County Clerk Archival Fund	Family Protection Fund	Drug Court Program Fund	Probate Guardian- ship Fund	Vital Statistic Preservation Fund	Fire Code Fund	Child Abuse Prevention Fund
Beginning Balance	\$1,101	\$21,360	\$127,472	\$334,534	\$133,520	\$79,990	\$547,044	\$856,516	\$10,406,670	\$28,238	\$318,744	\$110,309	\$30,724	\$987,168	\$33,363
<b>Revenues:</b>															
Intergovernmental															
Charges for Services					150,000	70,244	110,206	1,207,151	1,760,890	41,817	30,762	80,000	308	350,000	3,287
Fines and forfeitures		25,000													
Investment Income				1,765	599	374	2,858	4,529	52,579	102	1,816	645	23	5,792	183
Miscellaneous				5,000				0							
<b>Total Revenues</b>	\$0	\$25,000	\$0	\$6,765	\$150,599	\$70,618	\$113,064	\$1,211,680	\$1,813,469	\$41,919	\$32,578	\$80,645	\$331	\$355,792	\$3,470
<b>Other Financing Sources</b>															
Other (Not Budgeted)															
Sale of Major Assets															
Transfers In			85,500												
<b>Total Available</b>	\$1,101	\$46,360	\$212,972	\$341,299	\$284,119	\$150,608	\$660,108	\$2,068,196	\$12,220,139	\$70,157	\$351,322	\$190,954	\$31,055	\$1,342,960	\$36,833
<b>Expenditures:</b>															
General Government								1,097,122	1,827,507						
Justice System			30,000		167,297	102,868	105,680			30,000		115,226	5,000		
Corrections & Rehabilitation											123,962				
Public Safety														453,621	
Health & Human Services															9,500
Infrastructure & Environmental															
Community & Economic Dev.															
General Purpose Reserves	1,101	21,360	182,972	341,299	116,822	47,740	554,428	971,074	10,384,930	40,157	227,360	75,728	26,055	889,339	27,333
Unallocated Reserves															
<b>Total Expenditures</b>	\$1,101	\$21,360	\$212,972	\$341,299	\$284,119	\$150,608	\$660,108	\$2,068,196	\$12,212,437	\$70,157	\$351,322	\$190,954	\$31,055	\$1,342,960	\$36,833
<b>Other Financing Uses</b>															
Transfers Out		25,000							7,702						
<b>Total Expenditures and Other Uses</b>	\$1,101	\$46,360	\$212,972	\$341,299	\$284,119	\$150,608	\$660,108	\$2,068,196	\$12,220,139	\$70,157	\$351,322	\$190,954	\$31,055	\$1,342,960	\$36,833
<b>Ending Balance</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Table 2 (continued)  
ALL FUNDS SUMMARY  
FISCAL YEAR 2021 PRELIMINARY BUDGET

TRAVIS COUNTY, TEXAS OTHER FUNDS COMBINING STATEMENT FISCAL YEAR 2021																			
	Justice Court Building Security Fund	Juvenile Case Manager Fund	Health Food Permits Fund	District Court Records Technology Fund	County & District Court Technology Fund	Court Records Preservation Fund	Unclaimed Juvenile Restitution Fund	Gardner House Handicraft Fund	Afterschool Youth Enrchmt Svcs Fund	Civil Courts Facilities Fund	Juvenile Case Manager Program Fund	Truancy Civil Court Fund	Co. Att. DWI Pre-Diversion Program Fund	Child Welfare Juror Donation Fund	County Jury Fund	County Specialty Court Fund	Funds Not Included in Preliminary Budget	Total Other Funds	
Beginning Balance	\$597,057	\$200,940	\$867,319	\$386,987	\$234,139	\$262,139	\$51,384	\$4,755	\$3,744	\$2,177,095	\$145,903	\$4,621	\$81,236	\$53,841	\$980	\$1,587	\$0	\$57,694,898	
<b>Revenues:</b>																			
Intergovernmental																		\$200,149	
Charges for Services	18,196	18,372	154,682	135,269	11,561	170,330			180,000	313,475	96,160	1,000	80,000		1,414	13,068		\$9,135,369	
Fines and Forfeitures							306											\$25,306	
Investment Income	3,256	821	5,911	1,936	1,275	1,396	355			11,017	771		398	353				\$408,201	
Miscellaneous														16,479				\$615,985	
<b>Total Revenues</b>	\$21,452	\$19,193	\$160,593	\$137,205	\$12,836	\$171,726	\$661	\$0	\$180,000	\$324,492	\$96,931	\$1,000	\$80,398	\$16,832	\$1,414	\$13,068	\$0	\$10,385,010	
<b>Other Financing Sources</b>																			
Other (Not Budgeted)																		361,367 (1)	\$361,367
Sale of Major Assets																			
Transfers In																			\$20,232,726
<b>Total Available</b>	\$618,509	\$220,133	\$1,027,912	\$524,192	\$246,975	\$433,865	\$52,045	\$4,755	\$183,744	\$2,501,587	\$242,834	\$5,621	\$161,634	\$70,673	\$2,394	\$14,655	\$361,367	\$88,674,001	
<b>Expenditures:</b>																			
General Government						257,147												\$5,832,297	
Justice System		209,886		97,615			38,933	4,755			107,202		80,000	6,646				\$3,640,287	
Corrections & Rehabilitation																		\$123,962	
Public Safety	59,700																	\$513,321	
Health & Human Services			623,263						171,415									\$804,178	
Infrastructure & Environmental																		\$3,964,409	
Community & Economic Dev.																		\$1,403,136	
General Purpose Reserves	558,809	10,247	404,649	426,577	246,975	176,718	13,112		12,329	2,188,112	135,632	5,621	81,634	64,027	2,394	14,655		\$71,264,867	
Unallocated Reserves																		\$0	
<b>Total Expenditures</b>	\$618,509	\$220,133	\$1,027,912	\$524,192	\$246,975	\$433,865	\$52,045	\$4,755	\$183,744	\$2,188,112	\$242,834	\$5,621	\$161,634	\$70,673	\$2,394	\$14,655	\$0	\$87,546,457	
<b>Other Financing Uses</b>																			
Transfers Out										313,475								361,367 (3)	\$1,127,544
<b>Total Expenditures and Other Uses</b>	\$618,509	\$220,133	\$1,027,912	\$524,192	\$246,975	\$433,865	\$52,045	\$4,755	\$183,744	\$2,501,587	\$242,834	\$5,621	\$161,634	\$70,673	\$2,394	\$14,655	\$361,367	\$88,674,001	
<b>Ending Balance</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

## MAJOR COUNTY REVENUES

The Travis County Auditor's Office is responsible for preparing the estimation of 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 changes in revenue trends and account for those changes in the development of the expenditure budget. In general, the Auditor's Office and the Planning and Budget Office considers historical trends and the health of the national, state, and local economies in preparing the revenue estimate and the expenditure budget, respectively.

Travis County's primary source of revenue, comprising over 85 percent of total annual General Fund ongoing revenue, are ad valorem property taxes. Ad valorem taxes are assessed on real and personal property based on their taxable value on January 1 of each year and on the tax rate approved by 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 96 percent collection rate, which is applied to the County's property tax levy to account for the fact that the current year tax levy will not be 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. This year's assumed collection rate decreased from 97.5 percent used in the FY 2020 budget year to 96 percent due to the impact that COVID-19 is expected to have on property tax collections next year.

## ALL FUNDS SUMMARY

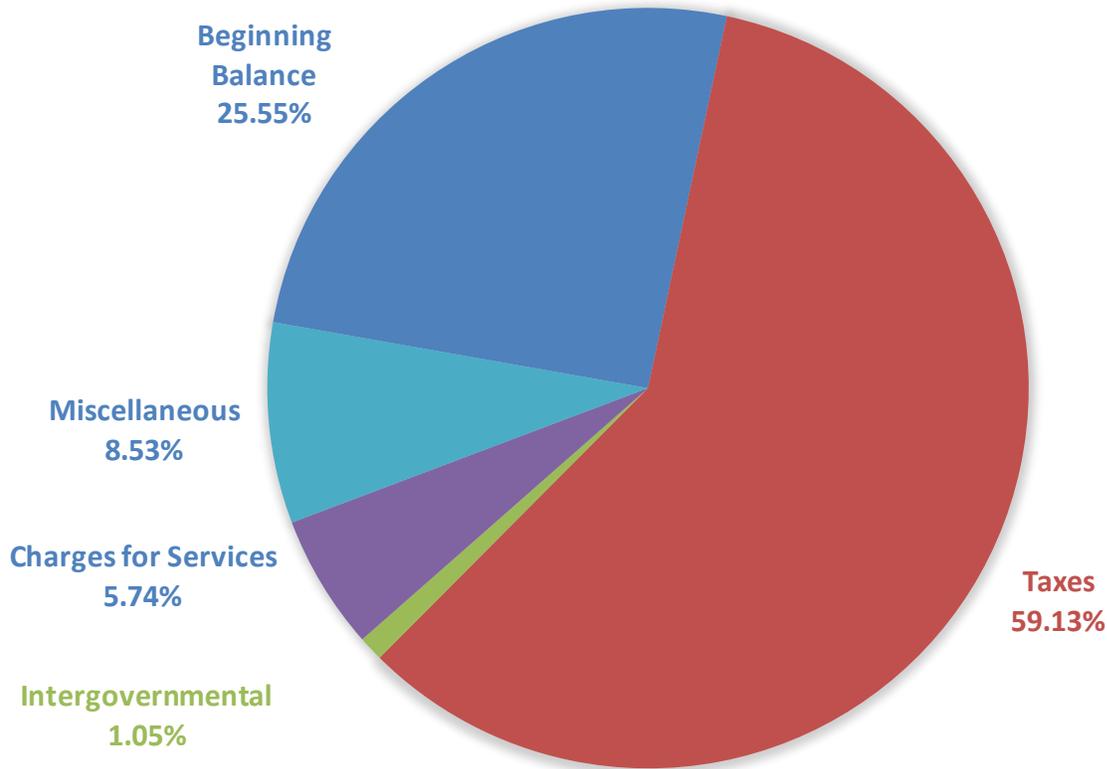
The FY 2021 Preliminary Budget total for All Funds is \$1,275,439,963, an increase of \$65,263,633 compared to the FY 2020 Adopted Budget for All Funds of \$1,210,176,330. This represents a 5.39 percent increase from the FY 2020 Adopted Budget (including fund balance). Key changes are summarized in the table below.

Table 3  
Fiscal Year 2021 Preliminary Budget – All Funds

<i>Group</i>	<i>FY 2020 Adopted Budget</i>	<i>FY 2021 Preliminary Budget</i>	<i>\$ Change</i>	<i>% Change</i>
General Fund	\$882,620,494	\$935,161,285	\$52,540,791	5.95%
Road and Bridge Fund	20,414,206	18,824,648	(1,589,558)	-7.79%
Debt Service Fund	129,027,187	139,079,750	10,052,563	7.79%
Internal Service Funds:			-	
Risk Management Fund	19,841,096	18,974,250	(866,846)	-4.37%
Health Benefit Fund	113,065,085	112,485,478	(579,607)	-0.51%
Other Funds <sup>(1)</sup>	71,756,694	88,674,001	16,917,307	23.58%
Less Transfers	(26,548,432)	(37,759,449)	(11,211,017)	42.23%
<b>Total</b>	<b>\$1,210,176,330</b>	<b>\$1,275,439,963</b>	<b>\$65,263,633</b>	<b>5.39%</b>

<sup>1</sup>Expenditures in these funds are supported by specific, often restricted, revenue sources, which are estimated by the County Auditor. Also includes \$361,367 in non-budgeted funds from County Corporations.

Chart 2  
Where Does the Money Come From? All Funds

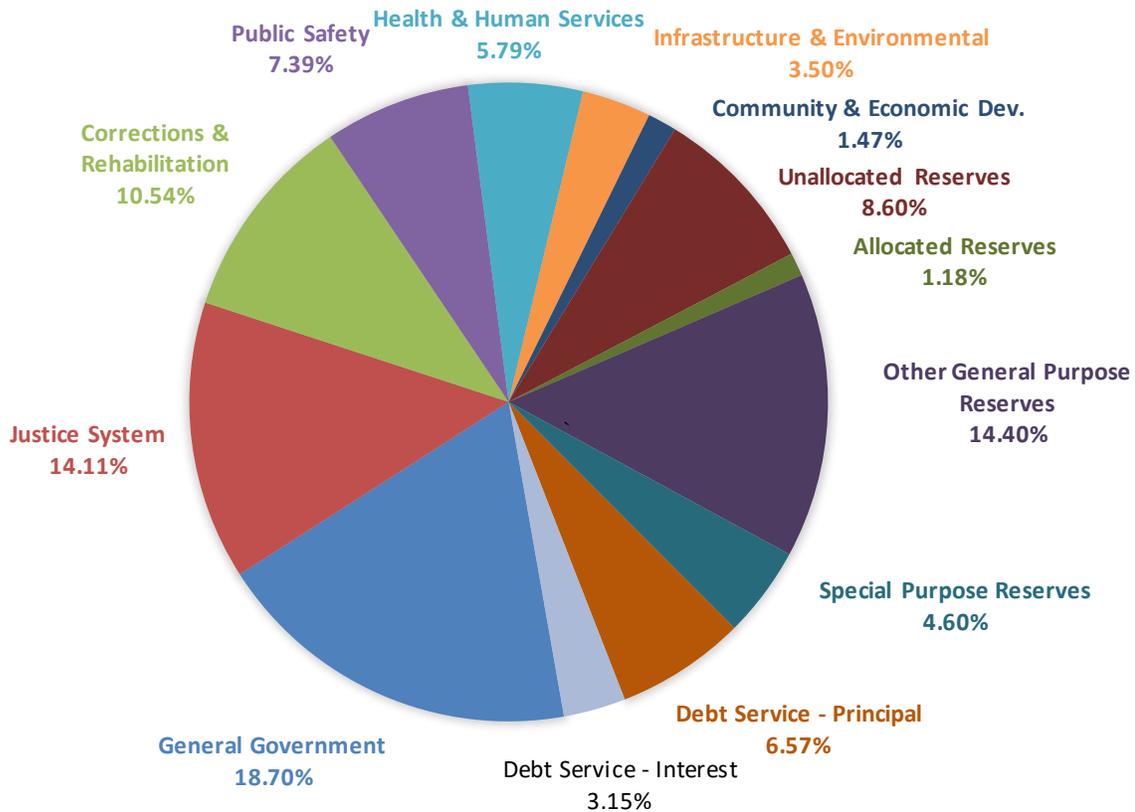


	FY 2020		FY 2021		2021 - 2020	
	ADOPTED BUDGET		PRELIMINARY BUDGET		DIFFERENCE	
Beginning Balance	\$264,870,531	21.89%	\$325,843,068	25.55%	\$60,972,537	23.02%
Taxes	731,202,856	60.42%	754,146,504	59.13%	22,943,648	3.14%
Intergovernmental	17,667,696	1.45%	13,478,382	1.05%	(4,189,314)	-23.71%
Charges for Services	84,834,420	7.02%	73,184,037	5.74%	(11,650,383)	-13.73%
Fines & Forfeitures (1)	4,159,552	0.34%	2,504,696	0.20%	(1,654,856)	-39.78%
Investment Income (1)	7,952,062	0.66%	4,883,377	0.38%	(3,068,685)	-38.59%
Miscellaneous (1,2)	99,489,213	8.22%	101,399,899	7.95%	1,910,686	1.92%
<b>Total All Funds</b>	<b>\$1,210,176,330</b>	<b>100.00%</b>	<b>\$1,275,439,963</b>	<b>100.00%</b>	<b>\$65,263,633</b>	<b>5.39%</b>

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

(2) Includes Miscellaneous and Other Financing Sources (consisting of non-budgeted amounts and sale of major assets and excludes offsetting transfers) as shown in Table 2: All Funds Summary.

**Chart 3**  
**Where Does the Money Go? All Funds**



	FY 2020 ADOPTED BUDGET		FY 2021 PRELIMINARY BUDGET		2021 - 2020 DIFFERENCE	
General Government (1)	\$236,433,318	20.70%	\$238,599,295	18.70%	\$2,165,977	0.92%
Justice System (1)	176,983,492	16.15%	179,914,171	14.11%	2,930,679	1.66%
Corrections & Rehabilitation (1)	136,322,164	12.29%	134,368,457	10.54%	(1,953,707)	-1.43%
Public Safety (1)	93,787,467	8.29%	94,246,370	7.39%	458,903	0.49%
Health & Human Services (1)	65,963,666	5.46%	73,892,765	5.79%	7,929,099	12.02%
Infrastructure & Environmental (1)	45,397,324	4.60%	44,639,034	3.50%	(758,290)	-1.67%
Community & Economic Dev. (1)	19,469,402	1.68%	18,693,494	1.47%	(775,908)	-3.99%
Unallocated Reserves	99,815,459	8.25%	109,731,959	8.60%	9,916,500	9.93%
Allocated Reserves (2)	16,557,218	1.37%	15,000,000	1.18%	(1,557,218)	-9.41%
Other General Purpose Reserves (3,4)	175,429,748	9.32%	183,759,756	14.40%	8,330,008	4.75%
Special Purpose Reserves (3,4)	25,315,418	2.09%	58,707,724	4.60%	33,392,306	131.91%
Debt Service - Principal	73,756,179	6.09%	83,735,000	6.57%	9,978,821	13.53%
Debt Service - Interest	44,945,475	3.71%	40,151,938	3.15%	(4,793,537)	-10.67%
	<u>\$1,210,176,330</u>	<u>100.00%</u>	<u>\$1,275,439,963</u>	<u>100.00%</u>	<u>\$65,263,633</u>	<u>5.39%</u>

(1) Programmatic areas experienced a variety of changes and 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 2021 Preliminary Budget includes Capital Acquisition Resources (CAR) budgeted in Other General Purpose Reserves. The FY 2020 Adopted Budget has been restated for comparative purposes by removing CAR from departmental budgets and placing it in Other General Purpose Reserves.

(4) The amounts for each reserve are shown in Table 2 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 2021 Budget.

## PROPERTY TAXES

Property taxes are the main source of revenue for Texas Counties. The FY 2021 Preliminary Budget for the General Fund is balanced at a property tax rate of 37.4359 cents per \$100 of taxable value. The tax rate recommended in the Preliminary Budget is based on direction from the Commissioners Court on July 28, 2020 as is the proposed tax rate for FY 2021. This rate is 3.60 percent above the effective maintenance and operations portion of the tax rate plus required debt service and 4.59 percent above the effective tax rate. A comparison of the FY 2021 Adopted Tax Rate and the proposed FY 2021 Preliminary Budget Tax Rate is below.

**Table 4**  
**Preliminary Tax Rates (Per \$100 of Taxable Value)**

	<i>FY 2020 Adopted Budget</i>	<i>FY 2021 Preliminary Budget/Proposed Tax Rate</i>	<i>Difference (\$)</i>	<i>Difference (%)</i>
Maintenance & Operations	31.2263¢	31.6512¢	0.4249¢	1.36%
Debt Service	5.7030¢	5.7847¢	0.0817¢	1.43%
Total	36.9293¢	37.4359¢	0.5066¢	1.37%

The County's Preliminary Budget tax rate increased by slightly more than one half of one cent from the prior year, resulting in an estimated \$46.52 annual impact, or less than \$4 more a month for the County's portion of the property tax bill for the average taxable homestead. The estimated property tax impact to the average taxable homestead and median taxable homestead is below.

**Table 5**  
**Estimated Tax Impact on Average and Median-Valued Homesteads**

	<i>FY 2020 Adopted Budget</i>	<i>FY 2021 Preliminary Budget/Proposed Tax Rate</i>	<i>Difference (\$)</i>	<i>Difference (%)</i>
Average Taxable Value Homestead*	\$347,655	\$355,379	\$7,274	2.22%
Median Taxable Value Homestead*	\$274,015	\$279,120	\$5,105	1.86%
Tax Rate Per \$100 of Taxable Value	36.9293¢	37.4359¢	0.5066¢	3.50%
Annual Property Taxes on Average Taxable Homestead Value	\$1,283.87	\$1,330.39	\$46.52	3.62%
Annual Property Taxes on Median Taxable Homestead Value	\$1,011.92	\$1,044.91	\$32.99	3.26%

## PROPERTY TAX BASE

The total taxable value for all Travis County property is estimated to increase from \$205.7 billion in the FY 2020 Adopted Budget (based on values as of January 1, 2020) to \$214.4 billion for the FY 2021 Preliminary Budget. The estimated value for FY 2021 includes new property value of \$5.1 billion, which is nearly identical to the record \$5.1 billion in new construction certified in 2019. The data in the following tables, and presented elsewhere in this document, is based on a certified estimate from the Travis Central Appraisal District, received on July 25, 2020.

## EXEMPTIONS

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 the 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/>.

The Commissioners Court has had a long-standing practice of offering the maximum allowed Homestead Exemption of 20 percent to eligible Travis County households. In addition, Travis County offers an optional 65 and Older/Disabled Homestead Exemption of \$85,500. A summary of major exemptions for FY 2021 offered by Travis County, Central Health, City of Austin, Austin ISD, and Austin Community College is below.

Table 6  
FY 2021 Homestead Exemptions by Jurisdiction

<i>Jurisdiction</i>	<i>Homestead Exemption</i>	<i>65 and Older Homestead Exemption</i>	<i>Disability Homestead Exemption</i>
Travis County	20% with minimum of \$5,000	\$85,500	\$85,500
Central Health	20% with minimum of \$5,000	\$85,500	\$85,500
City of Austin	10% with minimum of \$5,000	\$88,000	\$88,000
Austin I.S.D.*	\$25,000	\$35,000	\$25,000
Austin Community College	1% with minimum of \$5,000	\$164,000	\$164,000

\*State law also automatically sets a tax ceiling that limits school property taxes to the amount the owner paid in the year they first qualified for the 65 and Older or Disabled Exemption.

The FY 2021 Adopted Tax Rate is scheduled to be approved on Tuesday, September 22, 2020 after a public hearing on September 15, 2020.

Table 7  
Current Property Tax Revenue Compared to Tax Rate

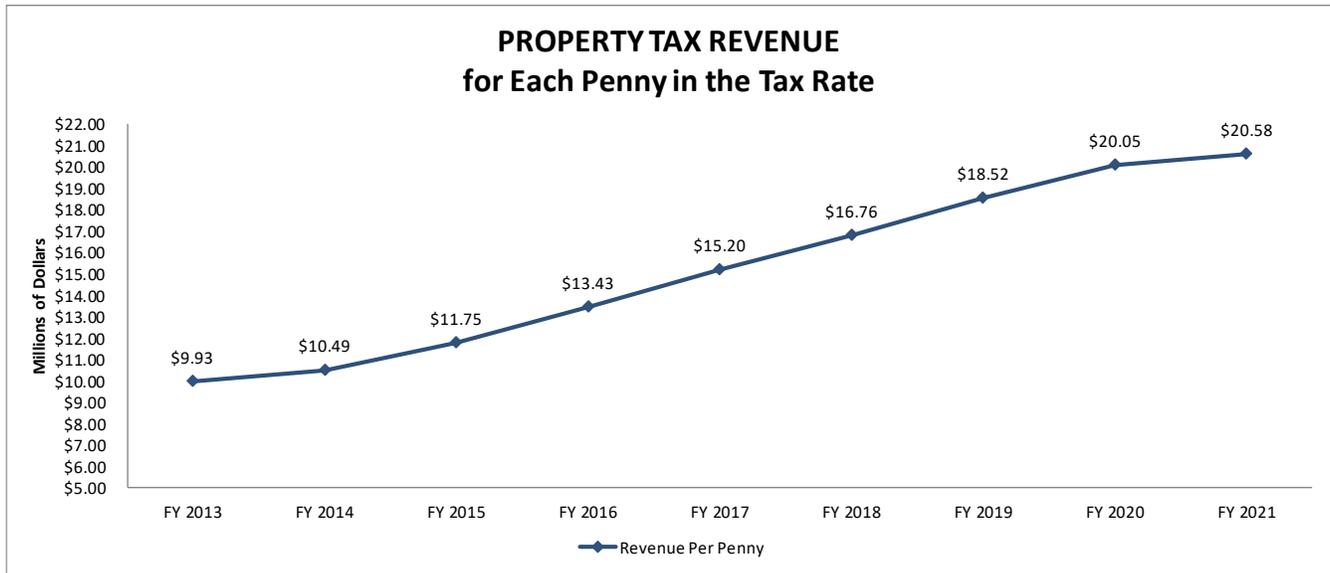
	<b>MAINTENANCE AND OPERATING (M&amp;O) TAX RATE</b>	<b>DEBT SERVICE TAX RATE</b>	<b>TOTAL TAX RATE</b>	<b>CURRENT PROPERTY TAX REVENUE</b>
<b>FY 2012</b>	\$0.4085	\$0.0770	\$0.4855	\$380,618,089 M&O \$71,744,413 Debt Service
				\$452,362,502 Total
<b>FY 2013</b>	\$0.4217	\$0.0784	\$0.5001	\$418,763,915 M&O \$77,854,140 Debt Service
				\$496,618,055 Total
<b>FY 2014</b>	\$0.4190	\$0.0756	\$0.4946	\$439,735,292 M&O \$79,341,259 Debt Service
				\$519,076,551 Total
<b>FY 2015</b>	\$0.3850	\$0.0713	\$0.4563	\$452,494,398 M&O \$83,799,611 Debt Service
				\$536,294,009 Total
<b>FY 2016</b>	\$0.3486	\$0.0683	\$0.4169	\$468,220,150 M&O \$91,736,765 Debt Service
				\$559,956,915 Total
<b>FY 2017</b>	\$0.3222	\$0.0616	\$0.3838	\$489,767,133 M&O \$93,636,423 Debt Service
				\$583,403,556 Total
<b>FY 2018</b>	\$0.3143	\$0.0547	\$0.3690	\$526,719,585 M&O \$91,668,983 Debt Service
				\$618,388,568 Total
<b>FY 2019</b>	\$0.3079	\$0.0463	\$0.3542	\$570,364,483 M&O \$85,767,702 Debt Service
				\$656,132,185 Total
<b>FY 2020</b>	\$0.312263	\$0.057030	\$0.369293	\$626,195,078 M&O \$114,364,831 Debt Service
				\$740,559,909 Total
<b>FY 2021</b>	\$0.316512	\$0.057847	\$0.374359	\$651,436,842 M&O \$119,059,205 Debt Service
				\$770,496,047 Total
<b>DIFFERENCE FY 21 - 20</b>	\$0.004249	\$0.000817	\$0.005066	\$25,241,764 M&O \$4,694,374 Debt Service
				\$29,936,138 Total

**Chart 4**  
**Travis County Taxes on the Average/Median Homestead and**  
**Property Tax Revenue**

FISCAL YEAR	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2021-2020 Change
<b>Avg. Appraised Value of a Homestead</b>	\$272,931	\$270,774	\$282,909	\$316,409	\$350,082	\$381,442	\$402,898	\$432,361	\$454,139	\$452,527	(\$1,612)
<b>Taxable Value</b>	\$215,892	\$214,567	\$222,431	\$240,026	\$262,520	\$285,152	\$305,173	\$326,894	\$347,655	\$355,379	\$7,724
<b>County Tax Rate</b>	\$0.485500	\$0.500100	\$0.494600	\$0.456300	\$0.416900	\$0.383800	\$0.369000	\$0.354200	\$0.369293	\$0.374359	\$0.005066
<b>Tax</b>	\$1,048	\$1,073	\$1,100	\$1,095	\$1,094	\$1,094	\$1,126	\$1,158	\$1,284	\$1,330	\$47

FISCAL YEAR	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2021-2020 Change
<b>Med. Appraised Value of a Homestead</b>	\$203,749	\$200,755	\$209,385	\$238,926	\$248,440	\$273,236	\$296,450	\$319,038	\$341,298	\$353,800	\$12,502
<b>Taxable Value</b>	\$161,894	\$159,835	\$165,775	\$180,760	\$199,300	\$219,192	\$237,860	\$256,000	\$274,015	\$279,120	\$5,105
<b>Tax Rate</b>	\$0.4855	\$0.5001	\$0.4946	\$0.4563	\$0.4169	\$0.3838	\$0.3690	\$0.3542	\$0.369293	\$0.374359	\$0.005066
<b>Tax</b>	\$786	\$799	\$820	\$825	\$831	\$841	\$878	\$907	\$1,012	\$1,045	\$33

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	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2021-2020 Change
<b>Revenue (Millions)</b>	\$9.27	\$9.93	\$10.49	\$11.75	\$13.43	\$15.20	\$16.76	\$18.52	\$20.05	\$20.58	\$0.53

One cent of the tax rate used for the FY 2021 Preliminary Budget generates approximately \$20.58 million in General Fund current tax revenue based on the estimated net taxable property value of \$214,387,593,463 and rolling stock value of \$5,555,569 with a collection rate of 96.0%.

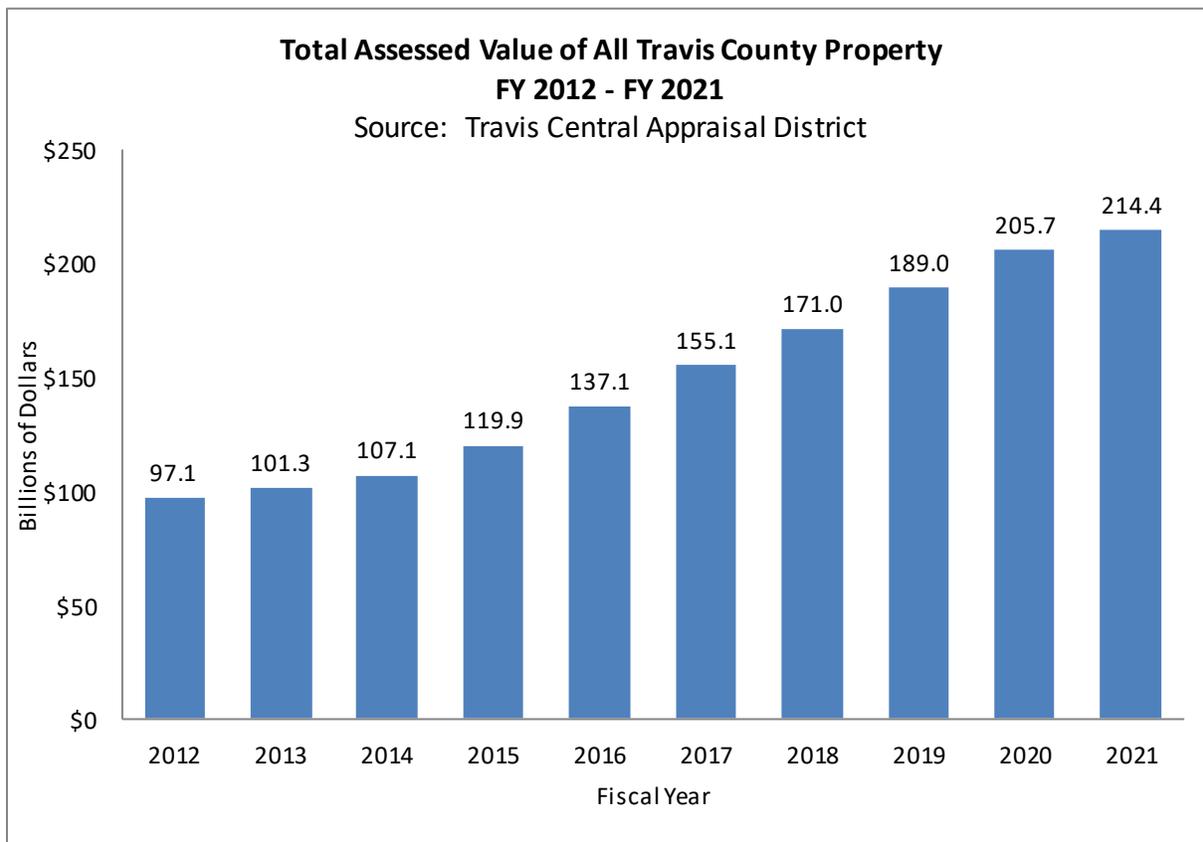
Chart 5  
**Total Assessed Value of All Taxable Travis County Property**

**FISCAL YEAR 2012 THROUGH FISCAL YEAR 2021**

Source: Travis Central Appraisal District

FISCAL YEAR	TOTAL TAXABLE VALUE	NEW CONSTRUCTION VALUE	APPRECIATION VALUE	TOTAL CHANGE IN VALUE
2012	97,054,517,458	3,544,836,553	(883,532,377)	2,661,304,176
2013	101,328,056,027	3,549,742,494	723,796,075	4,273,538,569
2014	107,087,701,114	2,330,290,888	3,429,354,199	5,759,645,087
2015	119,926,668,466	2,652,040,340	10,186,927,012	12,838,967,352
2016	137,052,418,514	4,124,753,652	13,000,996,396	17,125,750,048
2017	155,105,496,399	3,843,423,826	14,209,654,059	18,053,077,885
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

The FY 2021 amounts are based on certified values from Travis Central Appraisal District.



## GENERAL FUND SUMMARY

The FY 2021 Preliminary Budget total for the General Fund is \$935.2 million, an increase of \$52.6 million compared to the FY 2020 Adopted Budget of \$882.6 million. This represents a 5.95 percent increase from the FY 2020 Adopted Budget.

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

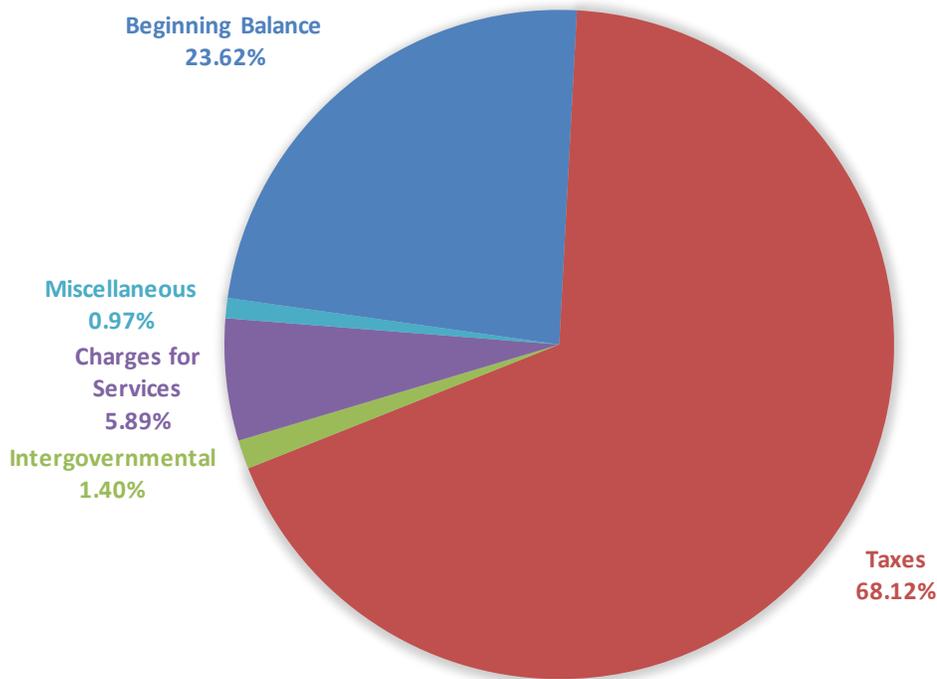
**Table 8**  
**General Fund Summary**

	FY 2019 Adopted Budget	FY 2020 Adopted Budget	FY 2021 Preliminary Budget		
			One-Time	Ongoing	Total
<b>Revenue:</b>					
Available Beginning Balance	\$ 145,088,077	\$ 171,258,614	\$ 220,895,393	-	\$ 220,895,393
Property Taxes	563,590,414	618,349,103	-	637,087,394	637,087,394
Other Revenue	89,504,677	93,012,777	-	77,178,498	77,178,498
<b>Revenue Total</b>	<b>\$ 798,183,168</b>	<b>\$ 882,620,494</b>	<b>\$ 220,895,393</b>	<b>\$ 714,265,892</b>	<b>\$ 935,161,285</b>
<b>Reserves</b>					
Unallocated Reserve	81,076,791	89,489,926	94,539,147	-	94,539,147
Allocated Reserve	15,083,159	16,557,218	10,000,000	5,000,000	15,000,000
<b>Other General Purpose Reserves:</b>					
Capital Acquisition Resources Reserve	12,298,716	11,763,651	23,758,426	-	23,758,426
Reserve for Emergencies & Contingencies	5,000,000	8,500,000	17,000,000	-	17,000,000
<b>Special Purpose Reserves:</b>					
Budget Stabilization Reserve	-	-	35,377,328	6,107,103	41,484,431
Reserve for State Cuts & Unfunded Mandates	3,500,000	5,073,276	1,371,529	3,500,000	4,871,529
Annualization Reserve	1,614,468	8,685,148	-	4,207,851	4,207,851
Reserve for Replacement of Integrated Justice System	3,191,399	4,200,000	2,990,000	-	2,990,000
Security Reserve	-	-	1,533,191	1,373,279	2,906,470
Smart Building Maintenance Reserve	686,248	861,371	978,166	-	978,166
Reduced ADP Reserve	-	1,929,604	-	929,604	929,604
Reserve for Interlocal Agreements	2,663,868	3,096,429	-	339,673	339,673
Compensation Reserve	1,619,100	1,469,590	-	-	-
Sheriff's Office Overtime Reserve	700,000	-	-	-	-
<b>Reserves Total</b>	<b>\$ 127,433,749</b>	<b>\$ 151,626,213</b>	<b>\$ 187,547,787</b>	<b>\$ 21,457,510</b>	<b>\$ 209,005,297</b>
<b>Departmental Base Budgets</b>	<b>\$ 593,273,276</b>	<b>\$ 626,738,133</b>	<b>\$ -</b>	<b>\$ 664,389,084</b>	<b>\$ 664,389,084</b>
<b>Budget Changes &amp; Reductions</b>					
ADP Reduction	-	(1,829,604)	-	(2,795,624)	(2,795,624)
Travel and Training Reductions	-	-	-	(1,504,066)	(1,504,066)
Other Operating Reductions	-	-	-	(1,227,359)	(1,227,359)
Position Reductions (non-ADP)	-	-	-	(1,005,169)	(1,005,169)
Revenue Related Reductions	-	-	-	(894,798)	(894,798)
Departmental Budgets Submitted Below Target	-	-	-	(10,306)	(10,306)
Other Changes	(1,967,497)	(508,034)	-	(887,778)	(887,778)
<b>Budget Changes &amp; Reductions Total</b>	<b>\$ (1,967,497)</b>	<b>\$ (2,337,638)</b>	<b>\$ -</b>	<b>\$ (8,325,100)</b>	<b>\$ (8,325,100)</b>
<b>Changes in Pay &amp; Benefits:</b>					
Health Insurance Premiums	940,224	2,743,103		685,620	685,620
Pay Increase - Classified Pay Scale	7,989,004	9,473,010			-
Retirement Contributions	1,327,303	2,692,175			-

Table 8 General Fund Summary (Continued)

	FY 2019 Adopted Budget	FY 2020 Adopted Budget	FY 2021 Preliminary Budget		
			One-Time	Ongoing	Total
Shift differential Implementation	-	1,498,941	-	-	-
Pay Increase - Peace Officers Pay Scale	3,378,364	961,600	-	-	-
Elected Officials	229,428	509,900	-	-	-
<b>Changes in Pay &amp; Benefits Total</b>	<b>\$ 13,864,323</b>	<b>\$ 17,878,729</b>	<b>\$ -</b>	<b>\$ 685,620</b>	<b>\$ 685,620</b>
<b>Program Funding Priorities</b>					
<b>Maintenance of Current Service Levels</b>					
Legally Mandated Fees and Indigent Representation	1,935,974	2,014,533	-	3,841,238	3,841,238
Elections Funding	977,810	3,510,347	2,476,289	-	2,476,289
Health and Human Services	-	-	-	2,413,391	2,413,391
Interlocal Agreements	-	-	-	1,049,496	1,049,496
Critical Information Technology Systems Support	1,805,854	223,807	-	984,267	984,267
Jail Inmate Services/Costs and Pretrial Diversion	2,396,983	600,000	4,000	643,282	647,282
Waller Creek TIF Agreement	265,819	400,000	-	500,000	500,000
Travis Central Appraisal District	-	-	-	250,000	250,000
Aviation Insurance	-	458,557	-	210,000	210,000
Other Expenditures	3,082,004	2,168,569	12,000	161,475	173,475
<b>Maintenance of Current Service Levels Total</b>	<b>10,464,444</b>	<b>9,375,813</b>	<b>2,492,289</b>	<b>10,053,149</b>	<b>12,545,438</b>
<b>Programs and Changes Approved Mid Year</b>					
Non-Reimbursable COVID related expenditures	-	-	-	271,373	271,373
Other Mid-Year additions	451,988	1,185,810	-	-	-
<b>Programs and Changes Approved Mid Year Total</b>	<b>451,988</b>	<b>1,185,810</b>	<b>-</b>	<b>271,373</b>	<b>271,373</b>
<b>Transfers between Departments/Funds</b>					
700 Lavaca Fund	-	1,713,280	-	-	-
Balcones Canyonlands Preservation	882,270	1,052,279	-	-	-
Road & Bridge Fund Support	4,200,000	957,004	3,900,000	-	3,900,000
Other Departmental/Fund Transfers	154,691	742,538	9,421,061	-	9,421,061
<b>Transfers between Departments/Funds Total</b>	<b>5,236,961</b>	<b>4,465,101</b>	<b>13,321,061</b>	<b>-</b>	<b>13,321,061</b>
<b>Pilot Programs</b>					
Successful Pilots	352,999	527,580	-	-	-
New Pilots	6,750	20,000	-	-	-
Other Pilots	469,979	239,862	114,909	-	114,909
<b>Pilots Total</b>	<b>829,728</b>	<b>787,442</b>	<b>114,909</b>	<b>-</b>	<b>114,909</b>
<b>Other Funding Priorities</b>					
New Buildings and Construction Related	-	139,000	3,236,946	625,150	3,862,096
DNA Review/Conviction Integrity Unit	1,207,285	1,444,267	1,297,077	-	1,297,077
Medical Examiner	-	240,153	20,344	354,046	374,390
Tax Office	-	789,896	132,873	97,828	230,701
Travis County Sheriff's Office	-	-	4,650	153,812	158,462
Security Improvements	3,936,051	304,334	-	138,158	138,158
District Attorney Sexual Assault Unit	-	475,985	-	132,631	132,631
Integrated Justice System Replacement	500,000	64,078	-	125,000	125,000
District Clerk - Odyssey	-	-	106,030	-	106,030
Other Expenditures	5,126,456	6,803,655	100,728	88,276	189,004
<b>Other Funding Priorities Total</b>	<b>10,769,792</b>	<b>10,261,368</b>	<b>4,898,648</b>	<b>1,714,901</b>	<b>6,613,549</b>
<b>Capital Acquisition and Improvements</b>	<b>37,826,404</b>	<b>62,639,523</b>	<b>12,520,699</b>	<b>24,019,355</b>	<b>36,540,054</b>
<b>Program Funding Priorities</b>	<b>\$ 65,579,317</b>	<b>\$ 62,639,523</b>	<b>\$ 33,347,606</b>	<b>\$ 36,058,778</b>	<b>\$ 69,406,384</b>
<b>Total Expenditures</b>	<b>\$ 798,183,168</b>	<b>\$ 882,620,494</b>	<b>\$ 220,895,393</b>	<b>\$ 714,265,892</b>	<b>\$ 935,161,285</b>
<b>Available Ending Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Chart 6  
Where Does the Money Come From? General Fund

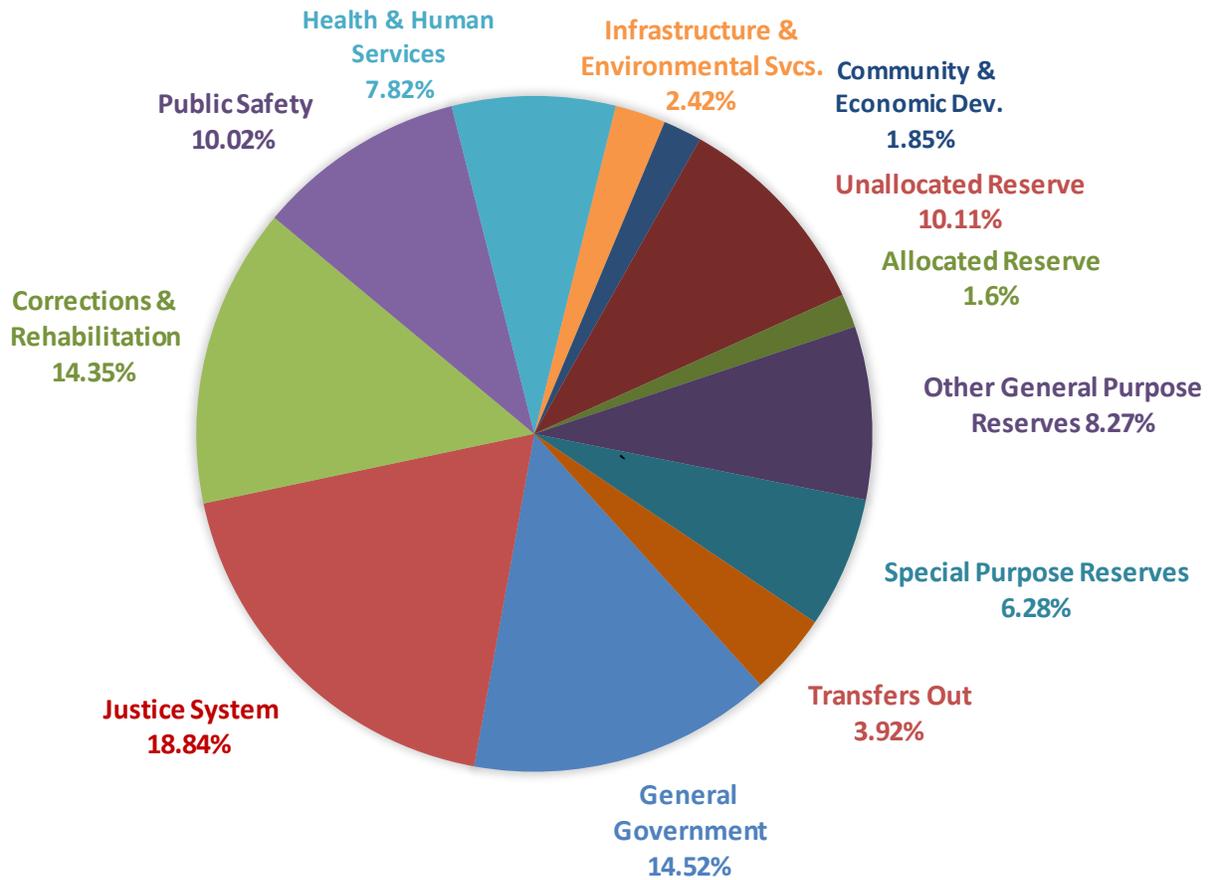


	FY 2020		FY 2021		2021 - 2020	
	ADOPTED BUDGET		PRELIMINARY BUDGET		DIFFERENCE	
Beginning Balance	\$171,258,614	19.40%	\$220,895,393	23.62%	\$49,636,779	28.98%
Taxes	618,349,103	70.05%	637,087,394	68.12%	18,738,291	3.03%
Intergovernmental	17,352,587	1.97%	13,053,018	1.40%	(4,299,569)	-24.78%
Charges for Services	64,043,060	7.26%	55,108,668	5.89%	(8,934,392)	-13.95%
Fines & Forfeitures (1)	818,211	0.09%	438,792	0.05%	(379,419)	-46.37%
Investment Income (1)	5,605,325	0.64%	4,006,923	0.43%	(1,598,402)	-28.52%
Miscellaneous (1)	2,803,353	0.32%	3,417,028	0.37%	613,675	21.89%
Other Financing Sources (1,2)	2,390,241	0.27%	1,154,069	0.12%	(1,236,172)	-51.72%
<b>Total General Fund</b>	<b>\$882,620,494</b>	<b>100.00%</b>	<b>\$935,161,285</b>	<b>100.00%</b>	<b>\$52,540,791</b>	<b>5.95%</b>

(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 includes Sale of Major Assets and Transfers Into the General Fund. Details of Other Financing Sources shown in Table 2: All Funds Summary

Chart 7  
Where Does the Money Go? General Fund



	FY 2020		FY 2021		2021 - 2020	
	ADOPTED BUDGET		PRELIMINARY BUDGET		DIFFERENCE	
General Government (1)	\$136,020,633	17.00%	\$135,759,506	14.52%	(\$261,127)	-0.19%
Justice System (1)	173,191,011	21.70%	176,273,884	18.84%	3,082,873	1.78%
Corrections & Rehabilitation (1)	136,190,402	16.82%	134,244,495	14.35%	(1,945,907)	-1.43%
Public Safety (1)	93,328,175	11.32%	93,733,049	10.02%	404,874	0.43%
Health & Human Services (1)	65,130,903	7.40%	73,088,587	7.82%	7,957,684	12.22%
Infrastructure & Environmental Svcs. (1)	23,480,188	3.83%	22,594,150	2.42%	(886,038)	-3.77%
Community & Economic Dev. (1)	16,911,321	2.01%	17,290,358	1.85%	379,037	2.24%
Unallocated Reserve	89,489,926	10.14%	94,539,147	10.11%	5,049,221	5.64%
Allocated Reserve	16,557,218	1.88%	15,000,000	1.60%	(1,557,218)	-9.41%
Other General Purpose Reserves (2,3)	82,903,174	2.30%	77,298,480	8.27%	(5,604,694)	-6.76%
Special Purpose Reserves (2,3)	25,315,418	2.87%	58,707,724	6.28%	33,392,306	131.91%
Transfers Out	24,102,125	2.73%	36,631,905	3.92%	12,529,780	51.99%
	<u>\$882,620,494</u>	<u>100.00%</u>	<u>\$935,161,285</u>	<u>100.00%</u>	<u>52,540,791</u>	<u>5.95%</u>

(1) Programmatic areas experienced a variety of changes, including health and retirement contribution increases and new programmatic investments described in Section I - Executive Summary.

(2) The FY 2021 Preliminary Budget includes Capital Acquisition Resources (CAR) budgeted in Other General Purpose Reserves. The FY 2020 Adopted Budget has been restated for comparative purposes by removing CAR from departmental budgets and placing it in Other General Purpose Reserves.

(3) The amounts for each reserve are shown in Table 2 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 2021 Budget.

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 DEPARTMENTAL BUDGET SUBMISSIONS AND OTHER CHANGES

The target budgets for all departments, excluding capital, increased 6 percent, from \$626,738,133 million in FY 2020 Adopted Budget to \$664,389,084 in the FY 2021 Preliminary Budget. This change represents investments from the prior budget cycle being incorporated into departmental budgets to maintain a structurally balanced budget.

The Preliminary Budget includes an overall reduction of \$8,325,100. A third of these decreases are related to reductions in populations held in custody. Operating the jail is the single largest expense of the annual budget. Travis County has prioritized reducing the Average Daily Population (ADP) through diversion and other justice programs. These programs have successfully reduced the jail population over time resulting in the need for less County staff to operate these facilities under state required inmate to Correction Officer ratios.

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 ADP Reduction - \$(2,795,624)

Operating the jail is the single largest expense of the annual budget. Travis County has focused on reducing the Average Daily Population (ADP) in the Travis County Jail through diversion and other justice programs. The FY 2021 Preliminary Budget includes a special purpose special reserve that captures savings from lower daily populations in the Travis County Jail and Gardner-Betts Juvenile Justice Center. County programs throughout the justice system have successfully reduced the jail population over time resulting in the need for less County staff to operate these facilities under state required staffing ratios. The adult system ADP for June 2020 was 1,759, which is 340 less (16%) than June 2019 and 620 less (26%) than June 2018. The FY 2021 Preliminary Budget reallocates savings resulting from the elimination of 33.0 FTEs in the Travis County Sheriff's Office which results in a reduction of \$2,269,921.

The Juvenile Probation Department has also experienced a reduction in youth in their detention facility. The reduction on the Average Daily Population can be attributed to the implementation of diversion programs. Juvenile Probation carefully reviewed all positions in light of staffing mandates, regulations, and program and departmental needs. As a result, the Department submitted a reduction of 8.0 FTEs and their associated budget as a part of the FY 2021 Preliminary Budget. This reduced the Department's budget by \$525,703.

These reductions are in addition to reductions included in the FY 2020 Adopted Budget from lower populations in the adult and juvenile systems requiring less budgeted resources.

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 Travel and Training Reductions \$(1,504,066) and Other Operating Reduction - \$(1,227,359)

The County took immediate actions to mitigate the impact of the COVID-19 pandemic including limits on business travel and the implementation of a hiring freeze for departments under the management control of the Commissioners Court. Given the uncertainty of the COVID-19 pandemic on next year's budget, the FY 2021 Preliminary Budget includes central reductions to the majority of office and departments in travel and training. These reductions total \$1,504,066 and generally represent approximately 50 percent of the travel and training budget in departments. In addition, there are approximately 10 percent reductions in the majority of office departments operating budgets totaling \$1,227,359.

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 Other Position Reductions \$(1,005,169)

PBO recommends a decrease of \$426,236 and 6.0 FTEs from the Health and Human Services Department. These are positions with long-term vacancies including a Carpenter Associate, a Social Services Program Coordinator, an Administrative Assistant I, an Educational Instruction Specialist, two Social Services Assistants, and a Counselor.

One IT Division Director has been recommended for elimination in Information Technology Services. The position is vacant and not charged with a specific division. The department would likely have reclassified this position into another undetermined position in the future. This flexibility has been eliminated with this recommendation. The budget for this position is \$182,033.

Due to a decrease in workload in the Drug Court Program in Pretrial Services, PBO recommends a decrease of \$177,138 and 2.5 FTEs from the Drug Court Program. The decrease includes a vacant Social Services Program Coordinator position, a vacant Chemical Dependency Counselor, and a vacant half-time Case Worker position. Remaining staffing in the Drug Court Program will allow the Office to service approximately 40 clients per month. The Office's performance measures for the Drug Court projects reduced new clients and total clients served for FY 2020 to FY 2023 compared to those served in FY 2019.

An Associate Judge/Magistrate 0.5 FTE is recommended to be removed from the FY 2021 Preliminary budget. This position has been vacant for several years. The elimination of this position results in an \$85,864 reduction to the Criminal Courts budget.

There is a reduction of a Tax Office Program Coordinator and \$68,271 of ongoing funds in the Tax Office. This FTE was created to assist the Tax Office as it established the Special Interest Tax (SIT) Program and the associated special fund, which is under direct purview of the Tax Assessor-Collector. The position can now be supported by the SIT Fund and is reduced from the General Fund in the FY 2021 Preliminary Budget.

An ongoing reduction of \$46,108 is included in the FY 2021 Preliminary Budget for the reduction of two Law Clerk I 0.5 FTEs in the County Attorney's Office. These two positions were longstanding vacant positions within the Office.

The FY 2021 Preliminary Budget includes a reduction of \$19,519 and 0.30 FTE from Transportation and Natural Resources (TNR). This represents a portion of two Equipment Mechanic positions that are split-funded in the General Fund and the Road and Bridge Fund. These positions have been vacant for nearly three years. Because of the length of the vacancies, PBO is recommending these two positions be eliminated beginning in FY 2021.

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#### Departmental Budgets Submitted Below Target and Other Changes \$(898,084)

In addition, some offices and departments submitted their budget under their FY 2021 target amount. This resulted in a reduction of \$10,306. Finally, the Planning and Budget Office made target corrections, reductions, and transfers in multiple departments totaling in a reduction of \$887,778. This includes a \$400,000 reduction in TCSO utility budget, a \$251,198 reduction in the County's fuel budget, a \$130,276 reduction in the Medical Examiner's Office to remove salary savings, central reductions to printing and paper supplies of \$63,608, and a net reduction of \$42,696 from a variety of other PBO corrections and other recommended actions.

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#### Revenue Related Reductions – \$(894,798)

The TCSO budget was reduced by \$718,876 to reflect the reduction of fourteen School Resource Officers (SRO) (six from Manor ISD, seven from Del Valle ISD, and one Sergeant). These school districts are creating their own police department and opted not to renew their contracts with TCSO. As a result of the loss of thirteen SROs, one of the two Sergeants for the SRO program was removed.

In an effort to reduce the spread of COVID-19, the Federal Government ceased issuing new passports, unless in a "life or death emergency." The Travis County Passport Program has historically produced enough revenue to offset its costs. However, due to COVID-19, services at both passport locations have stopped and revenue has decreased significantly. The District Clerk's Office identified 3.0 FTEs in the Passport Program for reduction in the FY 2021 Preliminary Budget. The 3.0 FTE are Court Clerk I positions with an associated budget reduction of \$175,922 based on the projected workload for the passport program in the near term.

**Table 9**  
**General Fund Departmental Budget History**

Dept.	Department Name	Adopted FY 2019	Adopted FY 2020	Preliminary FY 2021	2021 - 2020 Difference	% Change
122	Civil Courts	\$9,106,782	\$9,530,397	\$9,282,794	(\$247,603)	-2.6%
193	Civil Courts Legally Mandated Fees	\$5,663,437	\$6,362,285	\$7,397,966	\$1,035,681	16.3%
154	Civil Service Commission	\$203,149	\$210,014	\$215,570	\$5,556	2.6%
102	Commissioner, Precinct One	\$470,811	\$503,050	\$506,840	\$3,790	0.8%
103	Commissioner, Precinct Two	\$467,480	\$506,683	\$497,152	(\$9,531)	-1.9%
104	Commissioner, Precinct Three	\$473,876	\$509,261	\$494,583	(\$14,678)	-2.9%
105	Commissioner, Precinct Four	\$478,953	\$511,407	\$503,734	(\$7,673)	-1.5%
157	Communications and Records Services	\$5,680,418	\$5,873,584	\$4,859,331	(\$1,014,253)	-17.3%
139	Community Supervision and Corrections	\$663,022	\$677,168	\$669,464	(\$7,704)	-1.1%
131	Constable, Precinct One	\$2,400,592	\$2,484,434	\$2,495,461	\$11,027	0.4%
132	Constable, Precinct Two	\$3,210,391	\$3,443,195	\$3,461,253	\$18,058	0.5%
133	Constable, Precinct Three	\$2,782,504	\$3,271,837	\$3,235,133	(\$36,704)	-1.1%
134	Constable, Precinct Four	\$2,350,262	\$2,439,836	\$2,433,993	(\$5,843)	-0.2%
135	Constable, Precinct Five	\$5,272,480	\$5,450,680	\$5,435,477	(\$15,203)	-0.3%
140	Counseling and Education Services	\$4,084,152	\$4,194,835	\$4,307,748	\$112,913	2.7%
119	County Attorney	\$23,099,227	\$24,317,796	\$24,059,235	(\$258,561)	-1.1%
106	County Auditor	\$12,429,444	\$12,780,421	\$12,651,780	(\$128,641)	-1.0%
120	County Clerk	\$12,813,790	\$15,688,408	\$14,661,918	(\$1,026,490)	-6.5%
101	County Judge	\$634,046	\$652,394	\$651,823	(\$571)	-0.1%
107	County Treasurer	\$906,944	\$939,626	\$942,419	\$2,793	0.3%
124	Criminal Courts	\$8,560,296	\$9,502,452	\$9,097,008	(\$405,444)	-4.3%
194	Criminal Courts Legally Mandated Fees	\$12,406,504	\$12,980,589	\$15,355,089	\$2,374,500	18.3%
123	District Attorney	\$25,158,972	\$27,824,593	\$27,962,622	\$138,029	0.5%
121	District Clerk	\$9,635,882	\$10,089,811	\$9,859,954	(\$229,857)	-2.3%
159	Emergency Medical Services	\$19,547,166	\$19,829,889	\$20,522,245	\$692,356	3.5%
147	Emergency Services	\$6,197,688	\$6,225,231	\$7,699,243	\$1,474,012	23.7%
114	Facilities Management	\$19,200,792	\$18,792,734	\$18,915,702	\$122,968	0.7%
191	Centralized Leases and Utilities	\$4,370,271	\$4,913,949	\$10,700,413	\$5,786,464	117.8%
110	General Administration	\$6,104,440	\$7,432,889	\$15,549,414	\$8,116,525	109.2%
158	Health and Human Services	\$41,392,264	\$45,181,402	\$46,770,006	\$1,588,604	3.5%
117	Historical Commission	\$2,502	\$2,502	\$2,502	\$0	0.0%
111	Human Resources Management	\$24,005,407	\$25,830,735	\$28,729,674	\$2,898,939	11.2%
112	Information Technology Services <sup>1</sup>	\$28,429,784	\$29,320,481	\$30,312,589	\$992,108	3.4%
126	Justice of the Peace, Precinct One	\$1,207,178	\$1,239,766	\$1,241,384	\$1,618	0.1%
127	Justice of the Peace, Precinct Two	\$2,254,613	\$2,336,499	\$2,353,770	\$17,271	0.7%
128	Justice of the Peace, Precinct Three	\$1,680,328	\$1,733,204	\$1,758,200	\$24,996	1.4%
129	Justice of the Peace, Precinct Four	\$1,283,180	\$1,274,618	\$1,267,700	(\$6,918)	-0.5%
130	Justice of the Peace, Precinct Five	\$1,380,014	\$1,414,963	\$1,374,895	(\$40,068)	-2.8%
155	Justice Planning	\$7,272,359	\$8,563,259	\$7,737,798	(\$825,461)	-9.6%
145	Juvenile Probation	\$42,029,301	\$43,096,587	\$42,447,631	(\$648,956)	-1.5%
143	Juvenile Public Defender	\$2,281,001	\$2,406,859	\$2,501,623	\$94,764	3.9%
138	Medical Examiner	\$6,144,402	\$6,713,225	\$7,274,338	\$561,113	8.4%
109	Planning and Budget	\$2,913,274	\$3,534,027	\$3,168,555	(\$365,472)	-10.3%
142	Pretrial Services	\$6,830,067	\$7,628,622	\$8,149,470	\$520,848	6.8%
125	Probate Court	\$2,490,912	\$2,818,685	\$2,801,934	(\$16,751)	-0.6%
144	Public Defender's Office	\$0	\$0	\$1,572,157	\$1,572,157	0.0%
115	Purchasing	\$5,242,332	\$5,416,250	\$5,346,365	(\$69,885)	-1.3%
137	Sheriff	\$182,612,331	\$185,665,413	\$181,491,863	(\$4,173,550)	-2.2%
108	Tax Assessor-Collector	\$12,318,098	\$14,374,332	\$14,134,924	(\$239,408)	-1.7%
149	Transportation and Natural Resources <sup>2</sup>	\$56,194,381	\$61,262,185	\$64,155,184	\$2,892,999	4.7%
116	Veterans Services	\$585,516	\$601,696	\$598,008	(\$3,688)	-0.6%
	<b>Total Dept Budgets Excluding CAR<sup>3</sup></b>	<b>\$632,923,015</b>	<b>\$668,354,758</b>	<b>\$689,615,934</b>	<b>\$21,261,176</b>	<b>3.2%</b>
	<b>Total CAR Budgets (excludes reserve)</b>	<b>\$37,826,404</b>	<b>\$62,639,523</b>	<b>\$36,540,054</b>	<b>(\$26,099,469)</b>	<b>-41.7%</b>
	<b>Total Dept Budgets</b>	<b>\$670,749,419</b>	<b>\$730,994,281</b>	<b>\$726,155,988</b>	<b>(\$4,838,293)</b>	<b>-0.7%</b>

<sup>1</sup> Centralized Computer Services expenditures are budgeted in the Capital Acquisition Resources Account (CAR).

<sup>2</sup> Centralized Fleet Services expenditures are budgeted in Transportation and Natural Resources.

<sup>3</sup> Departmental budgets exclude Capital Acquisition Resources (CAR) funds shown in Total CAR Budgets.

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## UNFUNDED MANDATES

Counties are an arm of State government and deliver many state services at the local level. While local governments are generally able to fund new or expanded state mandates with local financial resources, namely property tax revenue, there has been a shift over time in service provision responsibility from state to local governments without a corresponding increase in financial resources appropriated by the state. These responsibilities will be further hampered by the recent passing of an artificial cap on the amount of local property taxes that the Commissioners Court can raise without an election. Six key mandates highlighted by the Texas Association of Counties include: Judicial System support, Indigent Defense, Court-Appointed Attorneys in Child Protective Services (CPS) Cases, County Jail, and Juvenile Probation. All these service areas are mandated for Texas counties and full funding is not provided.

The “Legislative Outlook” section of this document highlights our continued monitoring of issues which may have corresponding responsibility at the local level. To quantify the added tax burden associated with new legal requirements, the Planning and Budget Office annually requests offices and departments provide updated information regarding their mandated and discretionary program functions as part of their budget submissions. The Planning and Budget Office has defined a discretionary service as one that is not strictly mandated by state or federal statute and may include support or overhead functions as well as services the County has traditionally provided according to local demand. This may also mean a service level that is not specifically mandated by law. An unfunded mandate is defined as a statute or regulation that requires Travis County offices or departments to perform certain activities or services with no funding provided to fulfill the requirements.

During the 86th Regular Session, PBO Office worked with Intergovernmental Relations staff and County departments to track legislation that could result in additional unfunded or underfunded mandates. More than 2,000 bills were analyzed, and it is not yet clear what the long-term fiscal impact of unfunded mandates will have on the County. In addition to the revenue cap bill, SB 2, the Legislature passed bills regarding: tax administration, judicial compensation, a new district court, emergency services, the justice system and mental health, and development. Offices and departments often receive more direction regarding new mandates during the summer after a legislative session is concluded, before the effective dates of newly passed legislation. As new information becomes available, the County will analyze the data to separate the costs of unfunded mandates from the costs associated with service level considerations and department and office business process improvement opportunities.

## PROGRAM FUNDING PRIORITIES

The following section highlights budget recommendations that, in most cases, require additional incremental resources. These funding increases relate to a variety of programs and are organized in sections highlighting maintenance of current effort, pilot programs, new programs approved during the current year by the Commissioners Court, transfers between departments and/or funds, and other program changes. The focus of this section is on the General Fund budget.

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## MAINTAINING CURRENT SERVICE LEVELS

The FY 2021 Preliminary Budget includes \$12,545,438 to continue to deliver current services and programs. This funding will allow offices and departments to continue executing approved programs. These increases are typically necessitated by factors that may include increased maintenance and contract costs, information technology infrastructure-related costs, and legal or other requirements to maintain current operations.

### 1. Legally Mandated Fees and Indigent Representation - \$3,841,238

On October 1, 2020 the Commissioners Court approved the Public Defenders’ Office and CAPDS Enhancement Grant from the Texas Indigent Defense Commission (TIDC). The grant covers a period from April 1, 2020 to March 30, 2024. The grant is a 50/50 funding split between TIDC and the County. The first year of the grant had a cash match of \$868,402. The second year increased by \$2,762,522 for a total second year budget of \$3,630,924. The match is split between the Public Defender’s

Office at \$703,755 ongoing and in Criminal Courts Legally Mandated Fees at \$2,058,767 ongoing for additional staff for CAPDS and a pilot program to pay private attorneys on an hourly basis.

In addition, ongoing operating funds in the amount of \$528,000 are included in the FY 2021 Preliminary Budget to increase the civil indigent attorney hourly rate from \$75 to \$100 for attorneys board certified through the Texas Board of Legal Specialization, (TBLS) in Child Welfare Law, Civil Trial Law, Criminal Law, Family Law or Juvenile Law, attorneys certified from the National Association of Counsel for Children as a Child Welfare Law (CWLS) or attorneys that successfully pass a language proficiency test in Spanish or Vietnamese per the policy and guidelines of the Travis County Human Resources Management Department (HRMD). This increase will have an effective date of October 1, 2020. The rate was matched to the criminal hourly pilot that will be funded in the new TIDC grant for the new Public Defender Office and CAPDS improvements.

Texas Family Code mandates attorneys be appointed by the court to represent the rights of indigent parties in matters of juvenile justice, termination of parental rights, and incarceration for contempt of court ordered child support. An additional appropriation to the Civil Courts Legally Mandated Fees budget of \$300,000 ongoing is recommended in the FY 2021 Preliminary Budget to improve the alignment of budget with current expenditures.

The Juvenile Public Defender required a new FTE legal secretary at a cost of \$61,161 ongoing to provide office and litigation support to the department's attorneys, paralegals and support staff. Currently, the department has one legal secretary sr. and one legal secretary for the department's 11 attorneys and 8 student attorneys. The Juvenile Public Defender provides representation to over 2,000 youth and families annually. Additionally, the Office required \$40,000 of ongoing funding for expert witness and other court costs to make their budget commensurate with the defense representation in the adult system

In FY 2017, the MAC program expanded services to provide social work services and a full-time consultant on immigration issues to indigent defendants through the Capitol Area Private Defense Service (CAPDS). FY 2020 is the last year that grant funds will be received for the Holistic Defense and the program. The FY 2021 Preliminary Budget includes ongoing operating funds of \$57,920 for the continuation of this program.

Ongoing funds of \$51,135 are also included for the Justice Planning MHPD Felony Expansion grant match.

Lastly, \$40,500 of ongoing operating funds are included to increase the funding for Substitute Court Reporters in the Civil Courts for an anticipation of an increased need for the positions due to a backlog of cases created by the COVID-19 pandemic.

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## 2. Elections Funding – \$2,476,289

Every year, the County Clerk submits a request for an augmentation of the existing Election base budget to accommodate the number and types of elections expected in the upcoming Fiscal Year. For FY 2021, these include the November 2020 Presidential Election and other planned elections during FY 2021. As a result, the budget for the Travis County Clerk's Office Elections Division has increased by \$2,415,128 in one-time funding.

In order to support increased Ballot by Mail voting (BBM), the County Clerk's Office FY 2021 Preliminary Budget includes one-time funding of \$61,161 for a Special Project Worker (SPW). The SPW will assist with critical BBM functions for the presidential election and will also help the Elections Division navigate the BBM program as the various BBM lawsuits are decided. Following the FY 2021 election cycle, the County Clerk's Office will be able to better identify the needs of the Elections Division and assess whether resources can be internally reallocated to the program or if new resources are necessary.

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## 3. Health and Human Services – Basic Needs – \$2,413,391

The FY 2021 Preliminary Budget includes \$2,413,391 of ongoing funding to increase the basic needs assistance budget in the Health and Human Services Department to maintain the level of service provided in FY 2020. Based on PBO's end of year expenditure projections for the basic needs program and the Department's input, the additional funding in the FY 2021 Preliminary Budget matches the projected budget shortfall for basic needs in FY 2020. On May 12, 2020 Commissioners Court

approved a transfer of funds from the Allocated Reserve for this shortfall, and the funding in the FY 2021 Preliminary Budget annualizes this transfer.

In January 2019, changes to the eligibility rates for the Basic Needs Assistance Program Policy in Chapter 272 of the Travis County Code took effect, raising the eligibility threshold from 50 percent to 150 percent of the federal poverty level and raising rent and mortgage assistance levels to 50 percent of fair market rates per Housing and Urban Development information. The FY 2019 Adopted Budget included an increase of \$400,000 in the basic needs budget accounts as well as an earmark of \$400,000 in the Allocated Reserve to allow the Department to analyze the spending rates after the implementation of the eligibility rate changes. The FY 2020 Adopted Budget included an increase in funding of \$2,340,148 (\$2,329,734 added during the budget process and \$10,414 added from an internal reallocation of funds) as expenditures in FY 2019 continued to outpace expectations.

Given the volatility of the expenditures for this program and that demand will always outpace available resources, the Commissioners Court directed the Department's basic needs program to stay within the program's budget for FY 2021 and beyond as part of item #1C & D on the Commissioners Court's May 12, 2020 agenda.

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#### 4. Interlocal Agreements – \$1,049,496

Travis County contracts with the City of Austin for the provision of ground Emergency Medical Service and Transportation in the County. This agreement provides paramedic emergency ambulance services to Travis County excluding the City of Austin. The increase for FY 2021 for this agreement is \$543,614.

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. The increases for FY 2021 are \$543,024 for GATRRS.

In addition, a new proposed interlocal agreement with Capital Metropolitan Transportation Authority (Cap Metro), Travis County plans to lease two vacant dispatch positions on the second floor at CTECC for use by Travis County Constable, Precinct 2 to provide communications dispatch services for the five Constable precincts. The estimated cost for this agreement is \$140,885 in FY 2021.

There is also a reduction of \$178,027 in the Emergency Services budget because the CTECC ILA will no longer be budgeted completely in the Department's budget. The capital piece of this ILA is now budget in CAR.

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#### 5. Critical Information Technology Systems Support – \$984,267

The maintenance agreement and software license budgets are zero-based budgeted each year. For FY 2021 an additional \$884,062 of ongoing funding is needed for maintenance of current effort of existing contracts.

In addition, a full-time Project Coordinator position is recommended in ITS at an ongoing cost of \$100,205 to support the implementation of a new case management system for Health and Human Services. The current system, the Case Management and Benefits Administration (CABA) system, no longer meets the needs of the department to manage all the data they are required to keep. The position has been funded for three years on a one-time basis. The system will require ongoing support even after implementation therefore an ongoing FTE position was needed.

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#### 6. Jail Inmate Services/Costs and Pretrial Diversion – \$647,282

The FY 2021 Preliminary Budget includes \$442,473 in funding and 1.0 FTE for the Electronic Monitoring Program. This includes \$68,271 in ongoing funds, \$4,000 in one-time funds, and the addition of one Pretrial Officer III. In addition, the recommendation includes \$370,202 in ongoing funding to cover the shortfall in FY 2020 and account for a 10 percent increase in expenditures for electronic monitoring from FY 2020 to FY 2021. Given that the caseload and costs over the last few years

have outpaced the Office's budget for the program, the FY 2021 Preliminary Budget includes an earmark on the Allocated Reserve of \$200,000 to prepare for the potential need for additional resources for electronic monitoring next year.

At the end of FY 2018, Pretrial Services saw a substantial increase in the amount of electronic monitoring being ordered by Travis County Criminal Judges, and staff saw this trend continue in FY 2019 and FY 2020. Electronic monitoring is a condition for certain individuals' release prior to the disposition of their case. Pretrial Services uses four main monitoring systems: Portable Alcohol Monitor (PAM), Secure Continuous Remote Alcohol Monitoring (SCRAM), Global Position System (GPS) monitoring, and Radio Frequency (RF) monitoring. Additionally, with court closures and reduced operations during the COVID-19 pandemic, clients continue to be added onto the electronic monitoring caseload and are being taken off the caseload at a slower rate as they await their hearings.

The FY 2021 Preliminary Budget includes ongoing funds of \$204,809 for three Pretrial Officer III positions for the Investigations Division to provide Magistrates with financial screening information and input for bond recommendations prior to magistration hearings which take place 24 hours a day, seven days a week. In February 2020, the County Court-at-Law and District Court Judges issued memorandums directing Pretrial Services to obtain and provide financial screening results to Magistrates prior to magistration. This requirement would then allow Magistrates have appropriate information to set bond amounts. Additionally, on February 6, 2020 and March 23, 2020, the County Court-at-Law and District Court Judges, respectively, issued a Standing Order for certain misdemeanor and felony arrestees to be pre-approved for Personal Recognizance Bonds or personal bonds. Prior to the Memorandums requiring Pretrial to operate 24/7 in order to provide financial screening information for defendants prior to magistration, the Office was able to staff Pretrial Officers from 6:00 am to 2:00 am. With the new Memorandums, Pretrial Services has a need for additional staff to cover this four-hour gap in coverage each day. If three Pretrial Officers would work during a given shift, the Office would need to cover an additional 84 hours each week. Additionally, the Department cites a 25 percent increase in financial screenings and an increased urgency and workload for bond interviews in order to provide the information to Magistrates prior to magistration. PBO's recommendation of funding three additional Pretrial Officers will provide 120 additional hours each week to cover the 84-hour gap and provide 36 hours each week for relief or other related staffing needs.

Due to a decrease in workload in the Drug Court Program in Pretrial Services, PBO recommends reallocating an existing Counselor employee, with a budget of \$75,011, to a Pretrial Services Officer II to support the Electronic Monitoring program. Both positions are paygrade 18 so the change is cost neutral. This position is already supporting the non-drug court programs within the Office.

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#### 7. Waller Creek TIF Agreement – \$500,000

In 2008, Travis County entered into an agreement with the City of Austin for participation in the Waller Creek TIF. As part of the 20-year agreement, Travis County contributes 50 percent of the property tax on the increase in value of real property in the reinvestment zone (tax increment) for TIF purposes. The tax increment will be used to help repay the debt that was issued by the City to build the Waller Creek Tunnel. The tunnel project consists of the construction of flood control improvements along lower Waller Creek that will provide 100-year storm event flood protection with no out-of-bank roadway flooding for the lower Waller Creek watershed. The project will reduce the width of the floodplain in the reinvestment zone area that will significantly increase the amount of developable land area in the lower Waller Creek watershed. The FY 2021 Preliminary Budget includes an ongoing increase of \$500,000 in the Waller Creek TIF estimated budget due to an increase in the value of real property within the reinvestment zone. The total estimated County TIF contribution for FY 2021 is \$2,839,273.

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#### 8. Travis Central Appraisal District – \$250,000

Texas Tax Code §6.06(d) requires each taxing entity participating in an appraisal district to account for a portion of the appraisal district's budget. Such portions must equal the total property tax amount imposed by the taxing entity as a percentage of the total amount by all taxing entities imposed within the appraisal district. The FY 2021 Preliminary Budget includes a \$250,000 incremental ongoing increase to pay for anticipated FY 2021 appraisal district services related to Travis

County’s portion of the Travis Central Appraisal District budget. The total estimated County TCAD contribution for FY 2021 is \$3,417,951.

9. Aviation Insurance – \$210,000

The FY 2021 Preliminary Budget includes \$210,000 of ongoing funding to address property and aviation insurance premium increases. The property coverage market experienced an unforeseen change due to catastrophic events globally over the previous 24 months which caused the market to harden and premiums to increase. Additionally, last year the County sold its existing fleet of older helicopters and purchased higher value aircraft. Due to current market conditions, the County obtained a quota share policy, as no one carrier can cover the \$50,000,000 liability coverage the County’s current policy has for the new aircrafts.

10. Other Funding Need to Maintain Delivery of Current Services – \$173,475

Increased funding needed to help maintain current service delivery throughout the County in the FY 2021 Preliminary Budget that is less than \$100,000 per departmental request is summarized in the table below.

Table 10  
Funding to Maintain Delivery of Current Services

<i>Department</i>	<i>Purpose</i>	<i>One-time</i>	<i>Ongoing</i>	<i>Total</i>
Justice Planning	Expunction Program - Attorney	\$-	\$84,540	\$84,540
Transportation and Natural Resources	High Resolution Frequently Updated Aerial Imagery	-	36,000	36,000
Planning and Budget	Additional Bloomberg Terminal	-	21,720	21,720
Human Resources Management	Employee Engagement Survey Year 2	12,000	-	12,000
Human Resources Management	SuccessFactors - Departmental Transfers	-	8,409	8,409
Central Rent and Utilities	Building Leases - Increase	-	5,516	5,516
Planning and Budget	PBO Economic Development	-	5,000	5,000
Planning and Budget	MAXIMUS Contract Increase	-	290	290
Total Other Maintenance of Current Services Items		\$12,000	\$161,475	\$173,475

PROGRAMS AND CHANGES APPROVED MIDYEAR

The following are COVID-19 related expenditures, which are non-reimbursable, totaling \$271,373.

Ongoing funding of \$263,881 was needed for license agreements for a variety of software needed to support teleworking efforts due to the COVID-19 pandemic.

The Veterans Services Office (VSO) was able to purchase the VetPro software utilizing the Emergency Event Fund Center established in Emergency Services for COVID-19 related purchases during FY 2020. The FY 2021 Preliminary Budget includes \$4,900 of ongoing operating funds be added to the VSO budget to pay for the maintenance cost associated with the software. During the COVID19 pandemic, the Veterans Services Office acquired six cell phones for the office staff to be able to stay connected with their clients. New ongoing funding of \$2,592 for the monthly cell phone bill is also included.

TRANSFERS BETWEEN DEPARTMENTS AND FUNDS

The FY 2021 Preliminary Budget includes a net increase of \$13,321,061 transfers between departments and funds and budget increases to support other funds. All changes affecting these and other funds are detailed below.

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### 1. Other Transfers between Departments and Funds – \$9,421,061

The FY 2021 Preliminary Budget includes a transfer of \$7,242,175 to the Debt Service Fund based on anticipated lower collection rates in the revenue estimate for the FY 2021 Preliminary Budget and to ensure there is an 11% reserve in total with the debt service funds as set by the County Debt Policy. This amount may be adjusted later in the budget process and the ultimate amount sent to the debt service funds in FY 2021 could be lowered if property tax collections come at a higher percentage than currently estimated.

The FY 2021 Preliminary Budget includes a one-time transfer of \$2,000,000 from the General Fund to the Risk Management Self-Insurance Fund's Reserve. This transfer restores the Reserve after payment was made associated to a lawsuit concerning overtime payment reimbursement.

The revenue challenges of the Records Management and Preservation Fund, which supports the Archive program in Communications and Records Services, are twofold; first, SB 346 diverted some of the filing fee revenue from this fund to the County Clerk's Archival Fund, and second, overall civil filing fees are down due to the COVID-19 pandemic. In order to balance this fund a one-time General Fund transfer of \$84,679 is recommended to support the personnel and operating costs of two Archives staff in that special revenue Fund.

The revenue of the Dispute Resolution Center received from the County is based on the Alternative Dispute Resolution (ADR) fee that is charged in certain civil cases filed in the Travis County Court system. The fund has also received a general fund transfer since FY 2005 in order to fully fund the mission of the Center. The suspension of civil court activities has caused a reduction in revenue and therefore the General Fund transfer will increase on a one-time basis by \$66,364 so that the Center can maintain staff and continue to perform its duties. The total General Fund transfer is \$182,400.

One-time funding of \$27,843 in the Justice Court Technology Fund that was budgeted in Communications and Records Services for copier leases was transferred to the General Fund. This will reduce expenditures in the Fund and centralize all copier costs into one budgeted line item.

Funding of \$20,910 ongoing for the MAXIMUS contract, which calculates the County's indirect cost rate, was moved from General Administration to PBO; as PBO is the department that works with the vendor and coordinates its work with the other County departments.

On July 16, 2019 an updated County organizational chart was presented to Commissioners Court which included Media Services, currently in Communications and Records Services (CARS), to move under the Public Information Officer (PIO) in the General Administration Department. At the time, CARS staff continued to support Media Services with administrative tasks, such as budget control and purchasing since the PIO did not have administrative support. Now that the PIO does have administrative support, for FY 2021, Media Services will move all budget and personnel control from CARS to General Administration. This includes 10 FTE and an ongoing budget of \$961,334.

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### 2. Road and Bridge Fund Support – \$3,900,000

The Road and Bridge Fund is a special revenue fund that generates revenue from a \$10 fee on each motor vehicle registration, a portion of the motor vehicle sales tax, criminal fines and fees, and a distribution from the state, county, and road district highway fund based on Travis County's area, rural population, and road mileage. The Fund is also supported by a transfer from the General Fund. The FY 2021 Preliminary Budget includes a one-time increase in the transfer from the General Fund to the Road and Bridge Fund totaling \$3,900,000. The transfer is based on the amount needed to supplement ongoing expenses in the Fund, and due to the COVID-19 pandemic, the revenue sources for the fund were significantly reduced. The total transfer for FY 2021 is \$7,157,004 and the total FY 2020 Road and Bridge Fund budget is \$18,824,648.

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### PILOT PROGRAMS AND PROJECTS

Pilot Programs and Projects totaling \$114,909 are recommended to be funded as part of the FY 2021 Preliminary Budget.

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### Other Pilots – \$114,909

In FY 2019, one-time funding was approved for two FTEs related to the Driving While License Invalid (DWLI) program and one FTE to manage the Possession of Marijuana (POM) program, and in FY 2020 these positions were funded again on a one-time basis to support pre-magistration diversion programs for POM and DWLI Class A/B misdemeanors. The Office requested the continuation of the three positions in FY 2021 to support pre-magistration diversion programs, an expected increase in workload for the Civil Division, and the Cite and Release program.

The FY 2021 Preliminary Budget includes \$109,909 in one-time funding for 2.0 Special Project Workers for the Criminal Division to support the Cite and Release program.

The Cite and Release program is a countywide program that Justice of the Peace, Precinct 5 administers and consists of General Cite and Release, Possession of Marijuana Diversion Program, and Driving While License Invalid Diversion Program. Due to new legislations passed in the 86th Legislative Session, 2019, filings for Possession of Marijuana and Driving While License Invalid have declined. Despite the decline in filings for these charges, DWLI charges continue to be filed with JP5 and cause a workload for the Special Project Workers. The Cite and Release program also includes offenses for Criminal Mischief, Graffiti, Theft of Property, Theft of Service, Wrong, Fictitious, Altered, or Obscured Vehicle Registration, and Contraband in Correctional Facilities. Filings for other Cite and Release offenses have also declined. However, in FY 2019 JP5 began re-setting court dates for defendants failed to appear to their initial court setting, and the time spent to reschedule court dates and improve appearance rates has added to the workload for the Cite and Release program. On average the Office's two Special Project Workers that support this program spend between 48 – 76 hours per week on processing Cite and Release cases.

Given this information, PBO recommends continuing two Special Project works in FY 2021 and reassessing the workload for the Cite and Release program and necessity for these positions in FY 2022. Additionally, in FY 2022, PBO recommends assessing the civil workload and staffing needs for all JPs considering the jurisdictional limit change taking effect on September 1, 2020.

As part of the FY 2019 Adopted Budget, Commissioners Court approved a \$20,000 earmark to begin a jury mass transit project. The purpose of this project is to provide public transit passes for Travis County jurors, decreasing the cost for jury participation. Due to the COVID19 pandemic, jury trials have halted, and utilization of the program has likewise ceased. The FY 2021 Preliminary Budget includes a reduced \$5,000 in one-time resources to allow for a one-year continuation of the pilot project.

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### OTHER FUNDING PRIORITIES

The FY 2021 Preliminary Budget includes \$6,613,549 for a variety of program additions highlighted below.

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#### 1. New Buildings and Construction Related – \$3,862,096

As new facilities open, additional staffing in Facilities Management is needed in order to support the janitorial, maintenance, utilities and security needs of those facilities. In FY 2021, three new buildings will open: The New Nelda Wells Spears Building for a central tax office, North Campus facility for HHS, Veterans Services and District Clerk's passport and jury division and the Probate Court at the Historic Federal Courthouse. This will add approximately 179,000 square footage to FMD's custodial and maintenance portfolio.

Three new custodial positions and associated supplies were added at a cost of \$203,791 (\$15,000 one-time \$188,791 ongoing) to clean the new Probate Court at the Historic Federal Courthouse. With the COVID-19 pandemic, it is important to have these positions filled and all affected areas cleaned on a more frequent basis. Similarly, the custodial contract for buildings outside of central Austin was increased by \$53,750 so that the new central tax office will have janitorial services when open.

Funding to cover increased utility costs for these three new facilities opening in FY 2021 totals \$382,609 for the utility budget. This funding consists of \$114,783 for the new Central Tax Office, \$114,783 for the Probate Court at the Historic Federal Courthouse and \$153,043 for the new North Campus Building.

The North Campus Facility will include a new office space for HHS, the District Clerk's Jury and Passport Division and Veterans Services, an affordable housing condominium complex called Travis Flats and a parking garage. The project is expected to be complete by the end of 2020, accounting for minor delays due to the COVID-19 pandemic. The move to the new office building is expected to occur in early 2021. The lease costs for this facility includes a substantial one-time deposit of \$3,221,946. This facility will become Travis County property at the end of the 25-year lease period. The lessor will be responsible for maintenance, grounds keeping and custodial needs of the facility, while the County will provide security and utility costs for the office building portion of the project.

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## 2. DNA Review/Conviction Integrity Unit – \$1,297,077

The contract with CAPDS for materiality review of the DNA cases is recommended to continue for a one-time cost of \$935,298. These cases are moving into a different phase from reviewing cases to writ litigation, meaning some cases have been identified as needing court action. Per the interlocal agreement, the City of Austin is required to pay for half of the cost of the contract. The Department of Public Safety Forensic Review Project will also continue at a one-time cost of \$167,279. This was a former TIDC grant funded program within Courts Administration to review cases affected by "mixtures" issues in the DPS lab. This funding is reviewed annually as it is hopeful that in two to three years all cases will have been reviewed and final determinations will be made in the court system.

In 2016, the Texas Forensic Science Commission conducted an audit of the Austin Police Department Crime Laboratory DNA Section. The audit raised several quality issues in the lab's operation. The primary concern focused on the lab's use of a quantitative based stochastic threshold and the validation studies justifying its use. Following the audit, the Austin Police Department voluntarily suspended the DNA lab's operations in order to fully address the audit issues. In response, the District Attorney's Office began working to identify defendants whose cases were potentially affected so that a notice could be sent in accordance with the office's obligations under Brady vs. Maryland and the Michael Morton Act. The District Attorney's Office, in collaboration with the Capital Area Private Defender Services (CAPDS), APD, TSCO and other forensic testing agencies began to re-test DNA in impacted cases. One-time operating funds in the amount of \$194,500 are included in the District Attorney's FY 2021 Preliminary Budget to continue these efforts.

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## 3. Medical Examiner – \$374,390

The FY 2021 Preliminary budget includes funding of \$374,390 (\$354,046 ongoing and \$20,344 one-time) for an additional Forensic Pathologist and Autopsy Technician (2.0 FTEs), along with associated supplies and equipment for the Office. This will help ensure the caseload among the Pathologists remains within the standards of the National Association of Medical Examiners as caseloads continue to increase. PBO is recommending increasing some of the Medical Examiner's fees in FY 2021 to better reflect the cost of providing these services compared to the last time the fees were calculated.

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## 4. Tax Office – \$230,701

One-time funding of \$132,873 is included in the FY 2021 Preliminary Budget for one Business Analyst Associate special project worker and one GIS Specialist special worker position in the Voter Registration Program. These positions will begin October 1, 2020 and end September 30, 2021 and will aid the Voter Registration Program during the presidential election season while the new voter registration system is implemented and tested for the presidential election. The SPWs will also assist in the redistricting project in spring of 2021.

The FY 2021 Preliminary Budget includes ongoing funding of \$97,828 for an HR Manager I position in the Tax Office. The addition of the HR Manager I to the Tax Office will provide the necessary HR functions required by the entire office and also support the ongoing culture change and process reengineering efforts specifically in the Motor Vehicle Division. Additionally,

in times of emergency, such as COVID-19, the HR Manager I will field questions and provide guidance regarding leave, work from home policies, and safety initiatives in the workplace.

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#### 5. Travis County Sheriff's Office – \$158,462

Ongoing funds of \$129,960 are recommended to support the annual software maintenance costs for several pieces of software in the Travis County Sheriff's Office (TCSO). Software maintenance contracts as part of this request include e-Ticket Writers, Scheduling Software, Victim's Notification, LeadsOnline database, Video Relay System, and Administrative Investigation Management software.

Ongoing funds of \$20,352 and \$2,150 in one-time funds are recommended to relocate and centralize the docking locations of the four boats used by the Travis County Sheriff's Office. \$20,352 in ongoing funding will be used for the leased space costs and the \$2,150 in one-time costs will be used to move and re-install the boat lifts to the new mooring location.

The FY 2021 Preliminary Budget includes ongoing funds of \$3,500 in TCSO's budget for the cellular data connection costs of several new pieces of computer equipment.

Also included is \$2,500 in one-time funding to replace pop-up canopies as part of TCSO's disaster response equipment. Most of the current pop-up-canopies are in some state of disrepair. The Office has utilized pieces from damaged canopies to repair other units. This would replace our worn and weathered units.

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#### 6. Security Improvements – \$138,158

Ongoing funds of \$31,500 are included in the FY 2021 Preliminary Budget for FMD Electronic Security Licenses. In addition, two special project building security guard positions were continued as FTEs so that the new North Campus facility will have daytime, business hours security coverage at a cost of \$106,658 ongoing.

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#### 7. District Attorney Sexual Assault Unit – \$132,631

The Improving Criminal Justice Responses to Sexual Assault, Domestic Violence, Dating Violence, and Stalking Grant Program (ICJR) in the District Attorney's Office will lapse September 30, 2020. Ongoing personnel funds of \$130,488 and ongoing operating funds of \$2,143 are included in the FY 2021 Preliminary Budget to make an Attorney V funded by this grant a regular, permanent FTE.

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#### 8. Integrated Justice System Replacement – \$125,000

The FY 2021 Preliminary Budget includes \$125,000 of ongoing funds for Juvenile Probation's new case management system, Tyler Supervision Enterprise Software (SaaS), subscription.

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#### 9. District Clerk – Odyssey – \$106,030

The District Clerk's Office FY 2021 Preliminary Budget includes one-time funding of \$106,030 for 3.0 Special Project Workers (SPWs) who will assist in the Office's transition to Odyssey, the new court management system. These SPWs will last for a period of nine months in FY 2021.

## 10. Other Miscellaneous Budget Increases – \$189,004

There are a few other miscellaneous budget increases throughout the County in the FY 2021 Preliminary Budget that are less than \$100,000. These are summarized in the table below:

**Table 11**  
**Other Miscellaneous Budget Increases**

<i>Department</i>	<i>Purpose</i>	<i>One-time</i>	<i>Ongoing</i>	<i>Total</i>
Health and Human Services	Medication Assisted Treatment (MAT)	\$-	\$75,000	\$75,000
Constable Pct. Two	Criminal Court Clerk I SPW	54,954	-	54,954
Constable Pct. Four	Civil Deputy SPW	31,774	-	31,774
Transportation and Natural Resources	Park Rangers e-Citation Writers	14,000	300	14,300
Sheriff's Office	Drone Software	-	5,600	5,600
Transportation and Natural Resources	Kitchen Van	-	3,800	3,800
Emergency Services	Drone Sense Software Application	-	3,576	3,576
Total Other Miscellaneous Budget Increase Items		\$100,728	\$88,276	\$189,004

### INVESTMENTS IN THE WORKFORCE

Travis County has a compensation philosophy that prioritizes the recruitment, motivation, and retention of employees capable of providing exemplary service for the residents of Travis County by using a total compensation system that is fair, flexible, and market competitive. 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 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.

On February 28, 2020 HRMD benefits staff and managers throughout the County were presented with the Plan Executive Report from United HealthCare (UHC). This Executive Report provided an analysis of the prior plan year costs, claims experience, and plan trends. This information served as a basis for the County's benefit consultants to project a 1.9 percent increase for the health plan contributions for FY 2021. However, the Planning and Budget Office, HRMD, and the consultant further analyzed the rates and the healthcare costs of the last few years and determined that no rate increase with no plan design changes is appropriate for the healthcare plan in FY 2021. The Commissioners Court approved the FY 2021 plan with no rate increases on May 5, 2020.

A Medicare Advantage Plan (MAPD) was implemented in March of 2018 for those retirees on the health plan who are 65 or older. This plan is optional and supplements the County's existing plans for retirees. The rates for MAPD are set by the Federal Government and the calendar year 2020 rates were used for the FY 2021 Preliminary Budget. The Employee Benefits Committee recommended, and the Commissioners Court approved the addition of a High Deductible Health Plan (HDHP) with a Health Savings Account (HSA). This plan was implemented in January 2019.

Table 12  
Increases to the County’s Contribution Rate  
to Employee Health Plan

<i>Fiscal Year</i>	<i>Original Actuary Estimate</i>	<i>Revised Increase after Plan Design Changes</i>
2014	8.7%	5.8%
2015	6.3%	4.0%
2016	13.1%	10.5%
2017	6.4%	4.0%
2018	11.2%	4.9%
2019	3.4%	0.0%
2020	3.1%	2.1%
2021	1.9%	0.0%

Although, there is a no increase in the health plan rates, the FY 2021 Preliminary Budget includes funding of \$685,620 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 years of age in 2029. As of May 31, 2020, there were 998 employees eligible to retire, consisting of 858 individuals under 65 years of age and 140 individuals 65 years of age and older. The Employee Health Benefits Committee has been exploring strategies to ensure the sustainability of the retiree contributions from the County. This could include moving to tenure based on contributions based on years of service. Currently the County annually contributes the same retiree healthcare contributions for a retiree with eight years of services as a retiree with 20 or more years of service. The City of Austin and the Lower Colorado River Authority (LCRA) have had such tenure-based plans for over 10 years.

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**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. This makes the cost to pay for these benefits, as well as 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 percent of their salary (the highest allowed by TCDRS) to the County retirement plan as set by Commissioners Court. In FY 2017, TCDRS reported that their investment earnings for the last calendar year were flat. The System’s goal is for 8 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 8 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.

TCDRS has indicated the County’s required contribution rate for FY 2021 is 16.08 percent of salaries, which is 0.7 percent lower than FY 2020 rate. However, the FY 2021 Preliminary Budget maintains the current 16.19 percent of salaries which is slightly above the required rate to prepare for potential increases in future budget years.

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**COMPENSATION**

Travis County recognizes that employees are its most valuable resources. Along with leadership and mission, working conditions, learning opportunities, and benefits, Travis County recognizes that compensation is important in recruiting and retaining employees. Therefore, Travis County strives to pay employees competitively within the County’s ability to pay. 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 that employee pay is competitive with market conditions. A brief history of employee compensation is noted below.

**Table 13**  
**History of Employee Compensation**

<i>Employee Type</i>	<i>FY 2017</i>	<i>FY 2018</i>	<i>FY 2019</i>	<i>FY 2020</i>	<i>FY 2021</i>
Classified (Standard Increases)	2.5% across the board increase	2.0% across the board increase <sup>1</sup>	2.5% across the board increase <sup>2</sup>	3.0% targeted increase <sup>3</sup>	N/A
Classified (Other)	1st year of Benchmark Study	2nd year of Benchmark Study; Compression	3rd year of Benchmark Study, Compression	Full Market Salary Survey \$15 County Minimum Wage Compression	N/A
Peace Officer Pay Scale (POPS)	One Step Increase	One Step Increase	One Step Increase 2% Scale Increase	One Step Increase	N/A

<sup>1</sup>The County's living wage was increased to \$13 per hour for regular employees and non-seasonal temporary employees.

<sup>2</sup>Ongoing salary increase for regular classified employees who were hired as of April 1, 2017. Minimum increase for regular full-time employees is \$1,200.

<sup>3</sup>Ongoing salary increase for regular classified employees who were hired as of April 1, 2018. Minimum increase for regular full-time employees is \$1,200.

The FY 2021 Budget Guidelines were presented to Commissioners Court in February. The Guidelines included a planning figure for potential compensation increases in FY 2021. However, in the following months, the impact of COVID-19 became evident and significantly altered revenue projections for FY 2020 and FY 2021. The County has had to take immediate actions to protect its financial position as we proceed towards FY 2021. Therefore, budget considerations presented as part of the Guidelines have had to be revisited. At this time, FY 2021 compensation planning dollars are not included in the FY 2021 Preliminary Budget. The Planning and Budget Office is instead focused on maintaining County jobs to continue services to our constituents. The Planning and Budget Office will continue to assess all available information and update the Commissioners Court on budget considerations. Budget updates will continue after the Preliminary Budget is published.

**PERSONNEL CHANGES**

There is a net decrease of 50.25 FTEs in the FY 2021 General Fund Preliminary Budget. When considering the total FTE change across all budgeted funds, the change is a net decrease of 52.25 FTEs. The following table outlines the changes in FTEs from FY 2020 to FY 2021.

**Table 14**  
**General Fund Position Changes**

<i>Timeframe</i>	<i>Net Change</i>
ADP Reductions	(41.00)
Revenue Related FTE	(17.00)
Other FTE Reductions	(13.30)
Changes between Funds/Grants	0.80
Changes Approved Midyear FY 2020	1.00
New Positions and Other Changes	19.25
<b>Net Position Changes to General Fund</b>	<b>(50.25)</b>

Most changes recommended in the General Fund for FY 2021 are related the elimination of vacant positions in the Travis County Sheriff's Office and Juvenile Probation due to lower populations in the Travis County Jail and Juvenile Detention facilities. These reductions resulted in a decrease of 41.00 FTEs.

A reduction for revenue related FTE totals 17.00 which includes a reduction of 14.00 FTE in the Sheriff's Office due to the termination of the Del Valle ISD and Manor ISD School Resource Officer contracts and a reduction of 3.00 FTE in the District Clerk's Office due to a decrease in workload for the Passport Program.

A further recommendation was made to eliminate longstanding vacant positions in departments. After an analysis of such positions, 13.30 FTEs are recommended to be eliminated from the FY 2021 Preliminary Budget. The removal of these positions will create savings that can be used to help with the projected deficit related to the impact of COVID-19.

There was also a transfer of 10.00 FTEs from Communications and Records Services to General Administration due to Media Services moving under the Public Information Officer in General Administration. The FY 2021 Preliminary Budget includes funding to make a 1.00 Attorney FTE that was previously grant-funded in the District Attorney's Office a regular FTE. There was also a transfer between the Human Resources Management Department (HRMD) and Risk Management Fund in order to better align the functions of the FTE who support the Risk Management Fund functions. This resulted in FTE being split between the General Fund and the Risk Fund and a net 0.20 FTE decrease in HRMD and a net 0.20 FTE increase in the Risk Management Fund. These combined changes result in a net increase of 0.80 FTE.

Changes made midyear total a net increase of 1.00 FTE. These changes include a 2.00 FTE increase in the Medical Examiner's Office for the addition of a Forensic Pathologist and Autopsy Technician that were originally budgeted in the reserve as part of the FY 2020 Adopted Budget and the Criminal Courts internally funding a 1.00 Case Worker FTE to assist Project Engage in County Court-at-Law #6. The County Executive for Justice and Public Safety also requested that the Social Services Director, who focuses on domestic violence policy issues, move from Justice Planning to Counseling and Education Services. This resulted in a 1.00 FTE reduction in Justice Planning and moving the FTE to Counseling and Education Services. In addition, there was a net 2.00 FTE reduction to reclassify six Corrections Cook positions into four Corrections Officers in the Sheriff's Office.

New positions and other changes include 3.00 FTEs to cover janitorial duties at the Probate Court at the Historic Federal Courthouse, 2.00 FTEs to cover security during the daytime business hours at the North Campus facility, 4.00 FTEs in Pretrial Services to address the Office's goal to lower the staff to client ratio in the Electronic Monitoring program, 1.00 Forensic Pathologist FTE and 1.00 Autopsy Technician FTE in the Medical Examiner's Office, and various other additions and changes totaling 19.25 FTEs.

The three following tables detail a five-year staffing comparison of FTEs within offices and departments and position-specific changes from FY 2020 to FY 2021. Table 15 includes the five-year staffing comparison for each office and department for positions funded in the General Fund. Table 16 includes the five-year staffing comparison for each office and department for positions funded in the General Fund and Special Funds. The third table, Table 17 shows the incremental changes by position for FY 2021.

Table 15  
Staffing Comparison in General Fund

Dept	Department Name	FY 2017 FTEs	FY 2018 FTE	FY 2019 FTE	FY 2020 FTE	FY 2021 FTE	FY 2021 - FY 2020
101	County Judge	5.00	5.00	5.00	5.00	5.00	0.00
102	County Commissioner - Precinct One	4.00	4.00	4.00	4.00	4.00	0.00
103	County Commissioner - Precinct Two	4.00	4.00	4.00	4.00	4.00	0.00
104	County Commissioner - Precinct Three	4.00	4.00	4.00	4.00	4.00	0.00
105	County Commissioner - Precinct Four	4.00	4.00	4.00	4.00	4.00	0.00
106	County Auditor	88.00	88.00	90.00	90.00	90.00	0.00
107	County Treasurer	8.00	8.00	8.00	8.00	8.00	0.00
108	Tax Assessor - Collector	151.00	154.00	156.00	177.50	177.50	0.00
109	Planning and Budget	19.00	23.00	23.00	24.00	24.00	0.00
110	General Administration	2.00	2.00	4.00	5.00	15.00	10.00
111	Human Resources Management	15.50	18.50	18.30	16.30	16.10	(0.20)
112	Information Technology Services (ITS)	107.00	107.00	113.00	120.00	120.00	0.00
114	Facilities Management	152.00	190.00	200.00	210.00	215.00	5.00
115	Purchasing	39.00	43.00	46.00	46.00	46.00	0.00
116	Veterans Services	0.00	7.00	7.00	7.00	7.00	0.00
119	County Attorney	211.50	213.50	214.50	219.50	218.50	(1.00)
120	County Clerk	111.11	111.11	114.11	111.76	111.76	0.00
121	District Clerk	115.00	118.00	119.00	120.00	117.00	(3.00)
122	Civil Courts	80.50	85.50	86.00	88.00	88.00	0.00
123	District Attorney	205.50	210.13	225.50	230.50	231.50	1.00
124	Criminal Courts	76.00	77.00	78.00	80.00	80.50	0.50
125	Probate Court	12.00	13.10	13.00	13.00	13.00	0.00
126	Justice of the Peace - Precinct One	15.00	15.00	14.75	14.75	14.75	0.00
127	Justice of the Peace - Precinct Two	30.03	30.03	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	15.00	15.00	15.00	16.00	16.00	0.00
130	Justice of the Peace - Precinct Five	15.00	15.00	15.00	15.00	15.00	0.00
131	Constable - Precinct One	25.00	25.00	25.00	25.00	25.00	0.00
132	Constable - Precinct Two	33.00	33.00	35.00	36.00	36.00	0.00
133	Constable - Precinct Three	29.00	29.00	29.00	31.00	31.00	0.00
134	Constable - Precinct Four	23.00	24.00	25.00	26.00	26.00	0.00
135	Constable - Precinct Five	56.00	58.00	58.00	58.00	58.00	0.00
137	Sheriff	1,714.50	1,761.50	1,800.00	1,781.00	1,736.00	(45.00)
138	Medical Examiner	42.00	43.50	42.10	44.60	48.60	4.00
139	Community Supervision and Corrections	6.00	6.00	7.00	6.00	6.00	0.00
140	Counseling and Education Services	42.00	42.00	42.00	42.00	43.00	1.00
142	Pretrial Services	81.96	81.96	82.96	85.46	86.96	1.50
143	Juvenile Public Defender	15.00	16.00	18.00	19.00	20.00	1.00
145	Juvenile Probation	471.50	474.50	474.50	465.00	457.00	(8.00)
147	Emergency Services	20.00	21.00	22.00	21.00	21.00	0.00
149	Transportation and Natural Resources (TNR)	195.80	213.80	230.80	243.70	242.40	(1.30)
154	Civil Service Commission	1.00	2.00	2.00	2.00	2.00	0.00
155	Justice Planning	50.00	51.00	54.25	54.25	54.00	(0.25)
157	Communications and Records Services	32.25	33.25	31.00	32.00	22.00	(10.00)
158	Health and Human Services	210.514	201.514	199.514	200.514	195.01	(5.50)
159	Emergency Medical Services	33.00	33.00	37.00	39.00	39.00	0.00
<b>TOTALS</b>		<b>4,594.16</b>	<b>4,738.39</b>	<b>4,849.78</b>	<b>4,898.33</b>	<b>4,848.08</b>	<b>(50.25)</b>

Table 16  
Staffing Comparison in General Fund and Special Funds

Dept	Department Name	FY 2017 FTE	FY 2018 FTE	FY 2019 FTE	FY 2020 FTE	FY 2021 FTE	FY 2021 - FY 2020
101	County Judge	5.00	5.00	5.00	5.00	5.00	0.00
102	County Commissioner - Precinct One	4.00	4.00	4.00	4.00	4.00	0.00
103	County Commissioner - Precinct Two	4.00	4.00	4.00	4.00	4.00	0.00
104	County Commissioner - Precinct Three	4.00	4.00	4.00	4.00	4.00	0.00
105	County Commissioner - Precinct Four	4.00	4.00	4.00	4.00	4.00	0.00
106	County Auditor	88.00	88.00	90.00	90.00	90.00	0.00
107	County Treasurer	8.00	8.00	8.00	8.00	8.00	0.00
108	Tax Assessor - Collector	151.00	154.00	156.00	177.50	177.50	0.00
109	Planning and Budget	19.00	23.00	23.00	24.00	24.00	0.00
110	General Administration	2.00	2.00	4.00	5.00	15.00	10.00
111	Human Resources Management	38.00	42.00	42.00	40.00	40.00	0.00
112	Information Technology Services (ITS)	108.00	108.00	114.00	121.00	121.00	0.00
114	Facilities Management	166.00	208.00	218.00	216.00	223.00	7.00
115	Purchasing	39.00	43.00	46.00	46.00	46.00	0.00
116	Veterans Services	0.00	7.00	7.00	7.00	7.00	0.00
119	County Attorney	211.50	213.50	214.50	219.50	218.50	(1.00)
120	County Clerk	122.00	122.00	128.00	128.00	131.00	3.00
121	District Clerk	117.00	120.00	121.00	122.00	119.00	(3.00)
122	Civil Courts	83.50	88.50	88.50	90.50	90.50	0.00
123	District Attorney	205.50	210.13	225.50	230.50	231.50	1.00
124	Criminal Courts	76.00	77.00	78.00	80.00	80.50	0.50
125	Probate Court	14.00	15.00	15.00	15.00	15.00	0.00
126	Justice of the Peace - Precinct One	16.00	16.00	15.75	15.75	15.75	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	25.50	25.50	25.50	25.50	25.00	(0.50)
129	Justice of the Peace - Precinct Four	16.00	16.00	16.00	17.00	17.00	0.00
130	Justice of the Peace - Precinct Five	15.00	15.00	15.00	15.00	15.00	0.00
131	Constable - Precinct One	25.00	25.00	25.00	25.00	25.00	0.00
132	Constable - Precinct Two	33.00	33.00	35.00	36.00	36.00	0.00
133	Constable - Precinct Three	29.00	29.00	29.00	31.00	31.00	0.00
134	Constable - Precinct Four	23.00	24.00	25.00	26.00	26.00	0.00
135	Constable - Precinct Five	56.00	58.00	58.00	58.00	58.00	0.00
137	Sheriff	1,734.50	1,761.50	1,800.00	1,781.00	1,736.00	(45.00)
138	Medical Examiner	42.00	43.50	42.10	44.60	48.60	4.00
139	Community Supervision and Corrections	280.62	271.00	272.00	277.00	277.00	0.00
140	Counseling and Education Services	42.00	42.00	42.00	42.00	43.00	1.00
142	Pretrial Services	81.96	81.96	82.96	85.46	86.96	1.50
143	Juvenile Public Defender	15.00	16.00	18.00	19.00	20.00	1.00
145	Juvenile Probation	471.50	474.50	474.50	465.00	457.00	(8.00)
147	Emergency Services	20.00	22.00	22.00	21.00	21.00	0.00
149	Transportation and Natural Resources (TNR)	421.80	439.80	459.80	473.60	465.60	(8.00)
154	Civil Service Commission	1.00	2.00	2.00	2.00	2.00	0.00
155	Justice Planning	50.00	51.00	62.50	62.50	62.25	(0.25)
157	Communications and Records Services	44.75	46.50	36.00	37.00	27.00	(10.00)
158	Health and Human Services	210.514	201.514	199.514	200.51	195.01	(5.50)
159	Emergency Medical Services	33.00	33.00	37.00	39.00	39.00	0.00
<b>TOTALS</b>		<b>5,187.64</b>	<b>5,308.90</b>	<b>5,425.12</b>	<b>5,470.92</b>	<b>5,418.67</b>	<b>(52.25)</b>
* Community Supervision and Corrections FTE total includes 271 state funded employees.†							

**Table 17**  
**Position Changes List**

Department	Fund	Title	Position #	Grade	FTE Change	Effective Date
Communications and Records Services	0001	Graphic Artist	30005199	18	(1.00)	10/01/20
Communications and Records Services	0001	Media Operations Mgr	30005176	26	(1.00)	10/01/20
Communications and Records Services	0001	Media Producer	30005177	20	(1.00)	10/01/20
Communications and Records Services	0001	Media Producer	30005178	20	(1.00)	10/01/20
Communications and Records Services	0001	Media Producer	30005179	20	(1.00)	10/01/20
Communications and Records Services	0001	Media Producer	30050242	20	(1.00)	10/01/20
Communications and Records Services	0001	Office Specialist Sr	30005175	15	(1.00)	10/01/20
Communications and Records Services	0001	Office Specialist Sr	30005200	15	(1.00)	10/01/20
Communications and Records Services	0001	Office Specialist Sr	30050243	15	(1.00)	10/01/20
Communications and Records Services	0001	Video Engineer	30060351	23	(1.00)	10/01/20
Counseling and Education Services	0001	Social Services Dir	30003841	25	1.00	10/29/19
County Attorney	0001	Law Clerk I	30000821	16	(0.50)	09/30/20
County Attorney	0001	Law Clerk I	30000843	16	(0.50)	09/30/20
County Attorney	0001	Victim Counselor Sr	30000756	19	(0.50)	01/31/20
County Attorney	0001	Victim Counselor Sr	30000762	19	0.50	05/05/20
Criminal Courts	0001	Assoc Judge/Magistrate/Referee	30050291	01	(0.50)	09/30/20
Criminal Courts	0001	Case Worker	30060628	18	1.00	03/24/20
District Attorney	0001	Attorney V	30056527	30	1.00	10/01/20
District Clerk	0001	Court Clerk I	30001082	15	(1.00)	09/30/20
District Clerk	0001	Court Clerk I	30001091	15	(1.00)	09/30/20
District Clerk	0001	Court Clerk I	30001114	15	(1.00)	09/30/20
Facilities Management	0001	Building Security Guard	30058651	12	1.00	10/01/20
Facilities Management	0001	Building Security Guard	30058652	12	1.00	10/01/20
Facilities Management	0001	Custodian	New	10	2.00	10/01/20
Facilities Management	0001	Custodian Lead	New	12	1.00	10/01/20
General Administration	0001	Graphic Artist	30005199	18	1.00	10/01/20
General Administration	0001	Media Operations Mgr	30005176	26	1.00	10/01/20
General Administration	0001	Media Producer	30005177	20	1.00	10/01/20
General Administration	0001	Media Producer	30005178	20	1.00	10/01/20
General Administration	0001	Media Producer	30005179	20	1.00	10/01/20
General Administration	0001	Media Producer	30050242	20	1.00	10/01/20
General Administration	0001	Office Specialist Sr	30005175	15	1.00	10/01/20
General Administration	0001	Office Specialist Sr	30005200	15	1.00	10/01/20
General Administration	0001	Office Specialist Sr	30050243	15	1.00	10/01/20
General Administration	0001	Video Engineer	30060351	23	1.00	10/01/20
Health and Human Services	0001	Administrative Asst I	30000652	14	(1.00)	09/30/20
Health and Human Services	0001	Carpenter Assoc	30005267	13	(1.00)	09/30/20
Health and Human Services	0001	Counselor	30005453	18	(1.00)	09/30/20
Health and Human Services	0001	Education Instructional Specialist	30000666	14	(1.00)	09/30/20
Health and Human Services	0001	Planner Sr	30005966	23	0.25	10/01/20
Health and Human Services	0001	Social Services Asst	30005235	13	(0.50)	09/30/20
Health and Human Services	0001	Social Services Asst	30005238	13	(0.50)	09/30/20
Health and Human Services	0001	Social Services Program Coord	30005348	20	(1.00)	09/30/20
Health and Human Services	0001	Social Services Program Specialist	30000666	18	0.25	10/01/20
Human Resources Management	0001	Administrative Assoc	30000291	18	0.05	10/01/19
Human Resources Management	0001	Human Resources Analyst I	30005403	19	(0.30)	10/01/20
Human Resources Management	0001	Human Resources Analyst I	30056977	19	(0.30)	10/01/20
Human Resources Management	0001	Human Resources Analyst Sr	30000294	23	0.10	10/01/19
Human Resources Management	0001	Human Resources Analyst Sr	30000290	23	(0.35)	10/01/20
Human Resources Management	0001	Human Resources Analyst Sr	30000281	23	0.65	10/01/20
Human Resources Management	0001	Leave Coordinator	30000282	19	(0.05)	10/01/19
Information Technology Services (ITS)	0001	Information Technology Div Dir	30000382	33	(1.00)	09/30/20
Information Technology Services (ITS)	0001	Project Coordinator	30056998	24	1.00	10/01/20
Justice Planning	0001	Attorney III	30058147	27	0.75	10/01/20
Justice Planning	0001	Social Services Dir	30003841	25	(1.00)	10/29/19
Juvenile Probation	0001	Counselor Sr	30004438	19	(1.00)	09/30/20
Juvenile Probation	0001	Court Clerk I	30003965	15	(1.00)	09/30/20
Juvenile Probation	0001	Court Clerk I	30003983	15	(1.00)	09/30/20
Juvenile Probation	0001	Juvenile Case Work Mgr	30004120	21	(1.00)	09/30/20
Juvenile Probation	0001	Juvenile Detention Officer III	30004240	16	(1.00)	09/30/20
Juvenile Probation	0001	Juvenile Probation Officer II	30004106	17	(1.00)	09/30/20
Juvenile Probation	0001	Juvenile Rsdnt Treatment Officer Sr	30004152	18	(1.00)	09/30/20
Juvenile Probation	0001	Office Specialist	30004133	13	(1.00)	09/30/20
Juvenile Public Defender	0001	Legal Secretary	New	17	1.00	10/01/20
Medical Examiner	0001	Autopsy Tech	30060355	16	1.00	03/01/20
Medical Examiner	0001	Autopsy Tech	New	16	1.00	10/01/20
Medical Examiner	0001	ME Deputy II	30060354	01	1.00	03/01/20
Medical Examiner	0001	ME Deputy II	New	01	1.00	10/01/20
Pretrial Services	0001	Case Worker	30005947	18	(0.50)	09/30/20
Pretrial Services	0001	Chemical Dependency Counselor	30005942	18	(1.00)	09/30/20
Pretrial Services	0001	Pretrial Officer III	New	19	1.00	10/01/20
Pretrial Services	0001	Pretrial Officer III	New	19	1.00	10/01/20
Pretrial Services	0001	Pretrial Officer III	New	19	1.00	10/01/20
Pretrial Services	0001	Pretrial Officer III	New	19	1.00	10/01/20
Pretrial Services	0001	Social Services Program Coord	30005939	20	(1.00)	09/30/20
Sheriff	0001	Corrections Cook	30002972	13	(1.00)	03/24/20

**Table 17**  
**Position Changes List (Continued)**

<b>I. Positions Added or Removed in the General Fund</b>							
Department	Fund	Title	Position #	Grade	FTE Change	Effective Date	
Sheriff	0001	Corrections Cook	30003113	13	(1.00)	03/24/20	
Sheriff	0001	Corrections Cook	30055410	13	(1.00)	03/24/20	
Sheriff	0001	Corrections Cook	30055421	13	(1.00)	03/24/20	
Sheriff	0001	Corrections Cook	30055422	13	(1.00)	03/24/20	
Sheriff	0001	Corrections Cook	30058237	13	(1.00)	03/24/20	
Sheriff	0001	Corrections Officer	30055410	81	1.00	03/24/20	
Sheriff	0001	Corrections Officer	30055421	81	1.00	03/24/20	
Sheriff	0001	Corrections Officer	30055422	81	1.00	03/24/20	
Sheriff	0001	Corrections Officer	30058237	81	1.00	03/24/20	
Sheriff	0001	Corrections Officer	Various	81	(33.00)	09/30/20	
Sheriff	0001	Law Enforcement Sergeant	30003225	76	(1.00)	09/30/20	
Sheriff	0001	Law Enforcement Sheriff Deputy	New	72	1.00	10/01/20	
Sheriff	0001	Law Enforcement Sheriff Deputy	New	72	1.00	10/01/20	
Sheriff	0001	Law Enforcement Sheriff Deputy	New	72	1.00	10/01/20	
Sheriff	0001	Law Enforcement Sheriff Deputy	New	72	1.00	10/01/20	
Sheriff	0001	Law Enforcement Sheriff Deputy Sr	30003200	74	(1.00)	09/30/20	
Sheriff	0001	Law Enforcement Sheriff Deputy Sr	30003254	74	(1.00)	09/30/20	
Sheriff	0001	Law Enforcement Sheriff Deputy Sr	30003264	74	(1.00)	09/30/20	
Sheriff	0001	Law Enforcement Sheriff Deputy Sr	30003290	74	(1.00)	09/30/20	
Sheriff	0001	Law Enforcement Sheriff Deputy Sr	30003390	74	(1.00)	09/30/20	
Sheriff	0001	Law Enforcement Sheriff Deputy Sr	30055033	74	(1.00)	09/30/20	
Sheriff	0001	Law Enforcement Sheriff Deputy Sr	Various	74	(7.00)	09/30/20	
Tax Assessor - Collector	0001	Human Resources Mgr I	New	25	1.00	10/01/20	
Tax Assessor - Collector	0001	Tax Office Program Coordinator	30058732	19	(1.00)	10/01/20	
Tax Assessor - Collector	0001	Tax Specialist III	New	18	(0.50)	10/01/20	
Tax Assessor - Collector	0001	Tax Specialist III	30000204	18	0.50	10/01/20	
Transportation and Natural Resources (TNR)	0001	Mechanic Equipment	30005110	18	(0.20)	09/30/20	
Transportation and Natural Resources (TNR)	0001	Mechanic Equipment	30005124	18	(0.10)	09/30/20	
Transportation and Natural Resources (TNR)	0001	School Crossing Guard Supv	30004617	14	(1.00)	09/30/20	
<b>General Fund Total</b>					<b>(50.25)</b>		
<b>II. Positions Added or Removed in Other Funds</b>							
Department	Fund	Title	Position #	Grade	FTE Change	Effective Date	
Communications and Records Services	0110	Imaging Production Tech	30005208	13	(1.00)	10/01/20	
Communications and Records Services	0110	Records Services Mgr	30005180	24	(0.50)	09/30/20	
Communications and Records Services	0141	Imaging Production Tech	30005208	13	1.00	10/01/20	
Communications and Records Services	0141	Imaging Production Tech	New	13	1.00	10/01/20	
Communications and Records Services	0141	Records Services Mgr	30005180	24	(0.50)	09/30/20	
County Clerk	0108	Office Specialist	New	13	2.00	10/01/20	
County Clerk	0108	Records Analyst	New	19	1.00	10/01/20	
Facilities Management	0115	Building Maintenance Worker Sr	30060427	15	1.00	11/19/19	
Facilities Management	0115	Building Security Guard	30060428	12	1.00	11/19/19	
Human Resources Management	8955	Administrative Assoc	30000291	18	(0.05)	10/01/19	
Human Resources Management	8955	Human Resources Analyst I	30005403	19	0.30	10/01/20	
Human Resources Management	8955	Human Resources Analyst I	30056977	19	0.30	10/01/20	
Human Resources Management	8955	Human Resources Analyst Sr	30000294	23	(0.10)	10/01/19	
Human Resources Management	8955	Human Resources Analyst Sr	30000290	23	0.35	10/01/20	
Human Resources Management	8955	Human Resources Analyst Sr	30000281	23	(0.65)	10/01/20	
Human Resources Management	8955	Leave Coordinator	30000282	19	0.05	10/01/19	
Justice of the Peace - Precinct Four	0137	Juvenile Case Mgr	30001704	16	(1.00)	10/01/20	
Justice of the Peace - Precinct Four	0152	Juvenile Case Mgr	30001704	16	1.00	10/01/20	
Justice of the Peace - Precinct Three	0137	Juvenile Case Mgr	30001672	16	(0.50)	10/01/20	
Transportation and Natural Resources (TNR)	0115	Park Ranger	New	60	1.00	10/01/20	
Transportation and Natural Resources (TNR)	0145	Equipment Operator I	30005017	15	(1.00)	09/30/20	
Transportation and Natural Resources (TNR)	0145	Mechanic Equipment	30005110	18	(0.80)	09/30/20	
Transportation and Natural Resources (TNR)	0145	Mechanic Equipment	30005124	18	(0.90)	09/30/20	
Transportation and Natural Resources (TNR)	0145	Road Maintenance Worker	30004976	13	(1.00)	09/30/20	
Transportation and Natural Resources (TNR)	0145	Road Maintenance Worker	30005014	13	(1.00)	09/30/20	
Transportation and Natural Resources (TNR)	0145	Road Maintenance Worker	30005033	13	(1.00)	09/30/20	
Transportation and Natural Resources (TNR)	0145	Road Maintenance Worker	30005096	13	(1.00)	09/30/20	
Transportation and Natural Resources (TNR)	0145	Road Maintenance Worker	30004998	13	(1.00)	09/30/20	
<b>Special Funds Total</b>					<b>(2.00)</b>		
<b>Grand Total</b>					<b>(52.25)</b>		

\* Title refers to the Actual Title of the position, not the Budgeted Title

**CAPITAL ACQUISITION AND IMPROVEMENTS PROGRAM**

A total of \$140.5 million in capital funding is included in the FY 2021 Preliminary Budget from the following sources:

- General Fund Capital Acquisition Resources (CAR) Account of \$60.3 million that includes \$36.5 million for approved projects and equipment, and a reserve of \$23.8 million;

- Proceeds from the issuance of bond funds of \$34.2 million that will be issued as a part of long-term bonds authorized by voters in 2017;
- Proceeds from the issuance of new Certificates of Obligation in the amount of \$44.9 million, including issuance costs of \$338,433; and
- Other funds of approximately \$1.1 million.

Every year, the County budgets 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 Court-approved, multi-year planning initiatives are typically funded either through “pay-as-you-go” cash financing that is segregated in an account within the General Fund called the CAR account, or through debt financing by the issuance of Certificates of Obligation (COs).

Capital budget requests submitted by County departments during the annual budget process drive 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 then reviews the requests and 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 specific 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 Court has already directed to include for funding.

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## PAY-AS-YOU-GO FINANCING

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### General Fund Capital Acquisition Resources

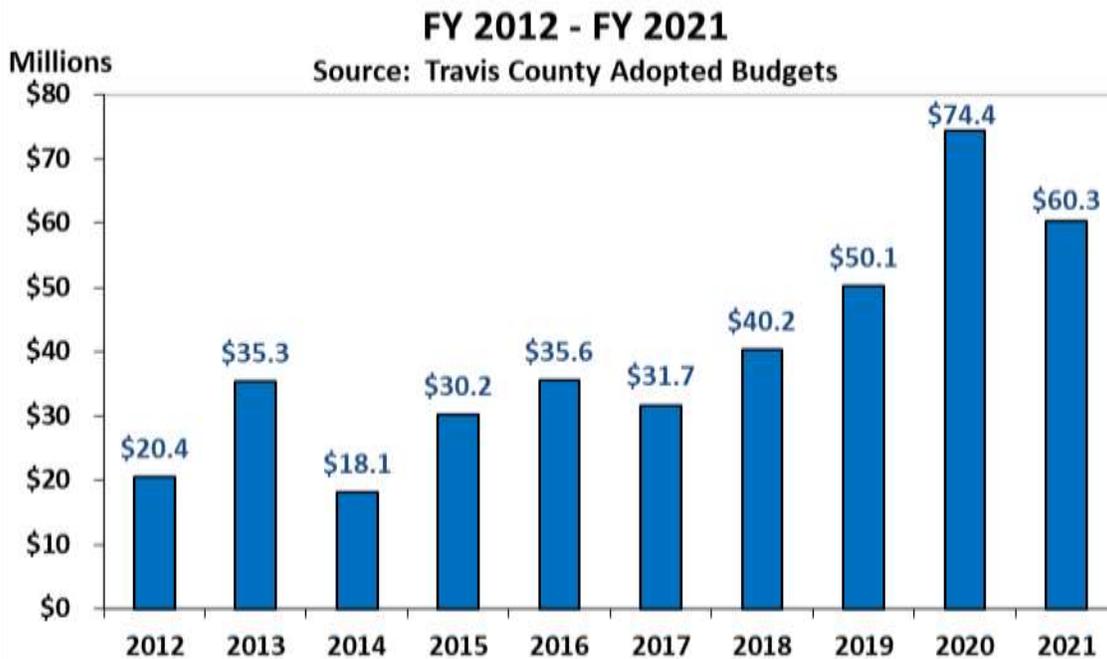
The County uses “pay-as-you-go” financing as one method to fund capital acquisition and improvements. These resources are segregated within the General Fund in a special account called the CAR account. Fund balance is the primary revenue source for this account and allows the County to use cash to fund capital equipment and large one-time projects, including projects potentially ineligible for CO funding. By using cash, the County avoids paying interest on debt that it would otherwise pay on bonds issued to finance the project and preserves the County’s debt capacity for future needed improvements.

The CAR account’s funding level has varied significantly over the years. Economic circumstances, capital needs, and other sources and constraints on debt financing drive such variation. The FY 2021 Preliminary Budget funds the CAR account at \$60.3 million. The FY 2021 CAR allocation includes planned expenditures of \$36.5 million and a reserve of \$23.8 million. Since FY 2012, CAR-funded projects and CAR Reserve have ranged from a low of \$18.1 million in FY 2014 to a high of \$74.4 million in FY 2020. The County ensures that the 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.

Due to fiscal challenges anticipated from COVID-19 and the need for added flexibility within the FY 2021 budget, some CAR-funded projects maybe centrally budgeted in the CAR Reserve instead of being budgeted directly in departmental budgets. Such projects will be reviewed early in FY 2021 and may be allocated to offices and departments after April 1, 2021. The final

allocation between projects funded in offices and departments or in the CAR Reserve will be finalized prior to the adoption of the FY 2021 budget.

Chart 8  
Capital Acquisition Resources Account History



Major highlights of the \$60.3 million project total include \$7.2 million for replacement vehicles and heavy equipment, \$8.0 million for road improvements, and \$1.4 million of funding for furniture, fixtures, equipment, moving costs, and security costs for the new Nelda Wells Spears Tax Office Administration Building, which was purchased and renovated in FY 2020. The FY 2021 capital project list also includes \$4.4 million for technology lifecycle and infrastructure replacements and computing equipment, and \$2.0 million for phase three of an ongoing project to replace the client management system for Health and Human Services (HHS). In addition, a total of \$1.7 million is allocated for various maintenance projects at the TCCC, including a tap box installation, a computer replacement project, and a video camera and storage upgrade.

In FY 2021, portions of the Greater Austin – Travis County Regional Radio System (GATRRS) and Combined Transportation, Emergency & Communications Center (CTECC) will be budgeted in the CAR account. For the GATRRS interlocal, \$851,700 is included for upgrades to the physical infrastructure of the Regional Radio System, including new towers for radio reception. The CAR account also includes \$328,009 for capital infrastructure replacement for the CTECC interlocal.

A full detailed listing of each project and budgeted department follows in the table below.

**Table 18**  
**General Fund Capital Outlay and Improvement Projects – CAR Account**

<i>Request Name</i>	<i>New Cost</i>	<i>Replacement Cost</i>	<i>Total Cost</i>
Maintenance of Current Efforts (MOCE) - Technology	-	230,337	230,337
SmartBench Enterprise License	-	51,645	51,645
<b>Civil Courts Total:</b>	<b>\$ -</b>	<b>\$ 281,982</b>	<b>\$ 281,982</b>
Body Armor Replacement	-	900	900
<b>Constable Precinct One Total:</b>	<b>\$ -</b>	<b>\$ 900</b>	<b>\$ 900</b>
Scanners	1,675	-	1,675
<b>Constable Precinct Four Total:</b>	<b>\$ 1,675</b>	<b>\$ -</b>	<b>\$ 1,675</b>
Body Armor Replacement	-	6,300	6,300
<b>Constable Precinct Three Total:</b>	<b>\$ -</b>	<b>\$ 6,300</b>	<b>\$ 6,300</b>
Maintenance of Current Efforts (MOCE) - Technology	-	192,934	192,934
<b>Criminal Courts Total:</b>	<b>\$ -</b>	<b>\$ 192,934</b>	<b>\$ 192,934</b>
Motorola Lease Payment (Yr 3 of 5)	-	1,439,025	1,439,025
GATRRS Interlocal	851,700	-	851,700
CTECC Interlocal	328,009	-	328,009
Portable Gas Monitors	-	6,900	6,900
<b>Emergency Services Total:</b>	<b>\$ 1,179,709</b>	<b>\$ 1,445,925</b>	<b>\$ 2,625,634</b>
New Nelda Wells Spears Bldg - FF&E, Move and Security	1,377,000	-	1,377,000
Electronic Security Genetec Migration	-	890,000	890,000
Blackwell-Thurman CJC Cooling Tower Upgrade	-	730,000	730,000
TCCC - New Evidence Warehouse	-	652,992	652,992
Electronic Security CCTV Replacement	-	530,000	530,000
Sobriety Center - Air Handle Units and Chilled Water Pumps Upgrade	-	496,600	496,600
700 Lavaca Building - Building Automation System	-	332,000	332,000
Post Road Building - HVAC Upgrade	-	224,400	224,400
North Campus FF&E HHS Audio/Visual Equipment	200,000	-	200,000
USB - Public Defender 2nd & 3rd Floor IDF	-	145,000	145,000
Kristin E. McLain Building - Building Automation System	133,200	-	133,200
5501 Airport - Upgrade to 3 Rooftop Units	-	104,500	104,500
USB - Building Automation System	-	70,500	70,500
HMS Courthouse - Renovate the Old Probate Court Space	36,343	-	36,343
<b>Facilities Management Total:</b>	<b>\$ 1,746,543</b>	<b>\$ 4,175,992</b>	<b>\$ 5,922,535</b>
Infrastructure Lifecycle Replacements	-	2,574,800	2,574,800
HHS Enterprise Client Management System (Phase III)	2,000,000	-	2,000,000
New and Replacement Computers	260,104	1,586,550	1,846,654
Server & Storage Growth	915,000	-	915,000
<b>Information Technology Services/Centralized Computers Total:</b>	<b>\$ 3,175,104</b>	<b>\$ 4,161,350</b>	<b>\$ 7,336,454</b>
Air Handlers Unit Replacement	-	650,000	650,000
<b>Juvenile Probation Total:</b>	<b>\$ -</b>	<b>\$ 650,000</b>	<b>\$ 650,000</b>
Morgue Supplies	5,834	-	5,834
<b>Medical Examiner Total:</b>	<b>\$ 5,834</b>	<b>\$ -</b>	<b>\$ 5,834</b>
Video Camera & Storage Upgrade	-	1,273,570	1,273,570
Correction Maintenance Projects	250,000	638,683	888,683
Computer Replacement Project	295,000	-	295,000
SWAT Protective Gear	-	93,000	93,000
Building 106 (HSB) Tap Box	80,000	-	80,000
Kitchen Vehicle Request w/Liftgate	52,044	-	52,044
CTAC Protective Gear	-	40,250	40,250
Central Warrants Equipment	-	34,000	34,000
Courthouse Security Screening Equipment	-	27,265	27,265
Disaster Response Equipment	15,000	12,000	27,000
Firearms Safety Vests	26,800	-	26,800
<b>Sheriff's Office Total:</b>	<b>\$ 718,844</b>	<b>\$ 2,118,768</b>	<b>\$ 2,837,612</b>
Forklift	34,385	-	34,385
<b>Tax Office Total:</b>	<b>\$ 34,385</b>	<b>\$ 2,118,768</b>	<b>\$ 34,385</b>
HMAC, Alternative Paving, and ADA Sidewalks	8,000,000	-	8,000,000
Vehicle Replacements	-	7,203,809	7,203,809
Flood Related Resources	1,000,000	-	1,000,000
Flood Studies Funded with General Fund	440,000	-	440,000
<b>Transportation and Natural Resources Total:</b>	<b>\$ 9,440,000</b>	<b>\$ 7,203,809</b>	<b>\$ 16,643,809</b>
<b>Project Total:</b>	<b>\$ 16,302,094</b>	<b>\$ 22,356,728</b>	<b>\$ 36,540,054</b>
CAR Reserve:			\$ 23,758,426
<b>Grand Total:</b>			<b>\$ 60,298,480</b>

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

**Table 19**  
**Centrally Budgeted Information Systems Outlay – CAR Account**

<i>Description</i>	<i>New Cost</i>	<i>Replacement Cost</i>	<i>Total Cost</i>
Centralized Computer Replacements	-	1,586,550	1,586,550
Centralized Computer Replacements Total	\$ -	\$ 1,586,550	\$ 1,586,550
COVID-19 Elections Special Project Worker for BBM	4,119	-	4,119
County Clerk Total	\$ 4,119	\$ -	\$ 4,119
Juvenile Public Defender: Legal Secretary	4,819	-	4,819
Juvenile Public Defender Total	\$ 4,819	\$ -	\$ 4,819
Forensic Pathologist and Autopsy Tech	11,792	-	11,792
Medical Examiner Total	\$ 11,792	\$ -	\$ 11,792
PI 24-7 Staffing for Magistration	10,512	-	10,512
Electronic Monitoring Caseload	4,819	-	4,819
Pretrial Services Total	\$ 15,331	\$ -	\$ 15,331
Computer Replacement Project	215,754	-	215,754
Sheriff's Office Total	\$ 215,754	\$ -	\$ 215,754
HR Manager 1	8,289	-	8,289
Tax Office Total	\$ 8,289	\$ -	\$ 8,289
<b>Grand Total for Centrally Budgeted Information System Outlay Budgeted in ITS (Depts 112/190)</b>	<b>\$ 260,104</b>	<b>\$ 1,586,550</b>	<b>\$ 1,846,654</b>

The table on the following page provides a detailed list of the vehicles and heavy equipment budgeted centrally in TNR and funded in CAR or in Special Revenue Funds. The information is listed by County office and department number and distinguishes between replacement and new equipment and funding source.

**Table 20**  
**Centrally Budgeted Vehicles and Heavy Equipment**

Department	Vehicle Reference Number	Description	New Cost	Replacement Cost	Total Cost
Communication and Records Services	2645H	Non-Patrol Vehicle	-	31,000	31,000
County Attorney	3555	Non-Patrol Vehicle	-	42,000	42,000
CSCD	3179	Pickup Truck Crew Cab	-	33,000	33,000
District Attorney	3027	Non-Patrol Vehicle	-	30,000	30,000
Emergency Services	3160	Patrol Admin Vehicle	-	66,500	66,500
FMD	3633	Pickup Truck Ext Cab LB 2WD 1/2	-	31,500	31,500
FMD	3513	Pickup Truck Srvc Body Ext Cab 3/4 Ton	-	58,000	58,000
FMD	3705	Pickup Truck Ext Cab LB 2WD 3/4	-	50,500	50,500
FMD	3630	Pickup Truck Srvc Body Ext Cab 1 Ton Srw	-	50,500	50,500
FMD	3631	Pickup Truck Srvc Body Crew Cab 4WD 1 Ton DRw	-	62,000	62,000
FMD	4373	Mower Riding Rotary 52"	-	11,000	11,000
HHS	3532	Box Truck / High Top Van	-	65,000	65,000
Juvenile Probation	2777	Van Full 15 Passenger	-	38,000	38,000
	4410, 3908, 3586, 3579, 4427, 4428, 4429, 4430, 4431, 4432, 4433, 4436, 4437, 4442, 4412, 4445, 4537, 4541, 4225, 4235, 4237, 4116, 3929, 3728, 3479, 4417, 4338, 4419, 4421, 4422, 4423, 4424, 4425, 4416, 4311	Patrol Vehicle	-	2,326,000	2,326,000
Sheriff	New	Kitchen Van w/Liftgate	52,044	-	52,044
Sheriff	4438, 4439	Pickup Truck 1 Ton Diesel 4X4 Crew Cab W/8' Bed	-	142,000	142,000
Sheriff	3389	Pickup Truck 1/2 Ton SWB Crew Cab W T	-	31,500	31,500
Sheriff	1549/ S9796	Pickup Truck 3/4 Ton with Service Body	-	57,000	57,000
Sheriff	4379, 4380, 4382, 4383, 4384	Patrol Vehicle	-	332,500	332,500
Sheriff	3733, 4415	Pickup Truck Responder	-	142,000	142,000
Sheriff	4294, 4298	Police Motorcycle	-	73,000	73,000
Sheriff	2535	Boat 29' Fiberglass Hull	-	284,798	284,798
Sheriff	3810E, 3811E, 3809E, 3812E	Personnel Carrier	-	55,200	55,200
Sheriff	4567	SUV AWD	-	43,259	43,259
Starflight	3697	Pickup Truck F350 4X4 Crew Cab Service Truck	-	67,200	67,200
Tax Office	P3817	Pickup Truck Crew Cab	-	33,000	33,000
TNR	MD3818	Mowing Deck Aerovator	-	12,500	12,500
TNR	PC3988E	Personnel Carrier	-	12,361	12,361
TNR	P3636, P3635	Pickup Truck Super Cab Diesel 4X4 SB	-	105,000	105,000
TNR	SB3649, SB3650, SB3651, SB3648, SB3708	Pickup Truck Diesel DRW 4X4 Crew Cab Service Body	-	310,000	310,000
TNR	SB3702, SB3645	Pickup Truck 4X2 Crew Cab 8' service body SRW	-	114,500	114,500
TNR	SB3658, SB3647	Pickup Truck 4X2 Super Cab 8' Box XL SRW	-	113,000	113,000
TNR	P3642, P3718, P3713, P3714	Pickup Truck 4X4 Diesel Crew Cab 8' Box XL	-	208,000	208,000
TNR	P3717	Pickup Truck Diesel DRW 4X4 Crew Cab Flat Bed	-	58,000	58,000
TNR	P3638, P3640, P3715, P3716	Pickup Truck Diesel 4X2 Crew Cab 8' Box XL	-	192,800	192,800
TNR	SB3639, SB3653, SB3655, SB3656, SB3657	Pickup Truck Diesel 4X4 Crew Cab Service Body	-	290,000	290,000
TNR	SB3646	Pickup Truck Crew Cab w/Western Hauler Style Bed	-	91,000	91,000
TNR	TNR1299FL	Non-Patrol Admin Vehicle	-	42,229	42,229
TNR	SU3275H, SU3394, SU3552	Patrol Vehicle	-	199,500	199,500
TNR	P3452, P3712, P3644	Pickup Truck 4X4 Crew Cab 5.5' Box XL	-	120,000	120,000
TNR	P3590, P3019	Pickup Truck Crew Cab	-	68,000	68,000
TNR	PC4004, PC4005	Full-Size Utility Vehicle	-	27,234	27,234
TNR	RI4204, RI4372, RI4209, RI4403, RI4185, RI3787	Mower	-	125,175	125,175
TNR	MC2987	Top Dresser / No Ramp Trailer	-	15,570	15,570
TNR	P3504	Pickup Truck Crew Cab LB 4WD 1T SRW	-	47,000	47,000
TNR	3706	Pickup Truck EXT CAB SB 4WD 3/4	-	45,000	45,000
TNR	DT2542	Dozer Track Crawler / Vactor	-	392,903	392,903
TNR	SU3073	SUV Mid 4WD 4DR w/ Yellow Light	-	39,387	39,387
TNR	RI4202, RI4371	Personnel Carrier	-	143,494	143,494
TNR	PC3999	Personnel Carrier	-	12,493	12,493
TNR	PC3972	Personnel Carrier	-	39,406	39,406
TNR	SB3529	Pickup Truck Ext Cab Srvc Body 3/4T 4Wd Srw	-	58,000	58,000
TNR	SB3660	Pickup Truck Srvc Body Ext Cab 1 Ton Srw	-	57,500	57,500
TNR	TNR2339	Truck Stake 17	-	87,500	87,500
TNR	TNR3323	Turfco CR-8 with seeder	-	19,800	19,800
<b>Total for Centrally Budgeted Vehicles and Heavy Equipment Within Proposed 2021 Capital Acquisition Resources Account</b>			<b>\$ 52,044</b>	<b>\$ 7,203,809</b>	<b>\$ 7,255,853</b>
TNR	New	Patrol Vehicle	66,500	-	66,500
<b>Total for Centrally Budgeted Vehicles and Heavy Equipment Within Balcones Canyonlands Preservation Fund (0115)</b>			<b>\$ 66,500</b>	<b>\$ -</b>	<b>\$ 66,500</b>
<b>Total for Centrally Budgeted Vehicles and Heavy Equipment (All Funds)</b>			<b>\$ 118,544</b>	<b>\$ 7,203,809</b>	<b>\$ 7,322,353</b>

**Other Funds**

In addition to the resources provided through the General Fund CAR Account, this cash on hand funding method is used within select special funds. For FY 2021, \$1,116,878 for equipment and projects is budgeted within various special revenue funds noted in Table 21.

Table 21  
Capital Outlay and Improvement Projects – Other Funds

<i>Request Name</i>	<i>New Cost</i>	<i>Replacement Cost</i>	<i>Total Cost</i>
Wilson Parke Building Facility Upgrade	-	340,500	340,500
Nootsie House – Roof Replacement	-	21,500	21,500
Wilson Parke Avenue Building – Roof Replacement	-	633,410	633,410
BCP Park Ranger - Radio and Peripherals	17,302	-	17,302
BCP Park Ranger - Vehicle	68,139	-	68,139
BCP Park Ranger - Computer Equipment	8,318	-	8,318
Balcones Canyonlands Preservation Fund (0115 ) Total	\$ 93,759	\$ 995,410	\$ 1,089,169
Computer Equipment: Probate Court Move Staff	27,709	-	27,709
Records Management Preservation Fund (0108 ) Total	\$ 27,709	\$ -	\$ 27,709
<b>Grand Total</b>	<b>\$ 121,468</b>	<b>\$ 995,410</b>	<b>\$ 1,116,878</b>

## DEBT FINANCING

Debt financing capital equipment or projects generally involves the issuance of Voter Approved Bonds or COs, but has included State Highway Bonds in the past. The use of debt financing is an important method of funding capital projects as some large 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 equitably distribute the tax burden over the life of the asset.

The County enjoys a strong financial position and can issue debt at a lower interest rate than most municipalities and counties. Standard & Poor's and Moody's rating agencies have both awarded the County a Triple A credit rating continuously since 2001. In fact, Travis County is only one of seven Texas counties that is exclusively 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. More than \$40 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 was able to redirect \$313,475 from the Civil Courts Facility Fund to the debt service fund to lower the overall debt service taxable burden.

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 general operations of the County. 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, 2019, Travis County's total net debt applicable to the limit was 0.26 percent of the limit for bonds issued under Article 3, Section 52 of the Texas Constitution and 8.66 percent for bonds and certificates of obligation issued under Texas General Laws. Travis County is therefore in compliance with all statutory legal debt limits.

As of October 1, 2019, Travis County's total outstanding debt is \$1,066,745,000. Debt Service for FY 2021 is \$123,886,937, consisting of \$83,735,000 of principal and \$40,151,937 of interest payments, resulting in the debt service portion of the Preliminary Tax Rate at 5.7847 cents per \$100 of taxable value. Due to the rounding of cents, the budgeted amount in the debt service funds totals \$123,886,938. The table below contains the 2021 principal and interest by issuance type.

Table 22  
FY 2021 Debt Service

<i>Bond Type</i>	<i>Principal</i>	<i>Interest</i>	<i>Debt Service</i>
Refunding Bonds*	\$28,150,000	\$8,355,713	\$36,505,713
Certificates of Obligation	\$38,855,000	\$21,529,546	\$60,384,546
Road Bonds	\$8,235,000	\$5,042,034	\$13,277,034
Permanent Improvement Bonds	\$6,585,000	\$4,110,831	\$10,695,831
State Highway Bonds	\$1,910,000	\$1,113,813	\$3,023,813
<b>Total</b>	<b>\$83,735,000</b>	<b>\$40,151,937</b>	<b>\$123,886,937</b>

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

### Voter Authorized Bonds

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. The most recent bond election for County projects was in November 2017, when voters authorized \$184,940,000 for road, drainage, bridge, bike/pedestrian paths, park, and land conservation projects. Project categories for these capital projects include parks, open space, trails, county roads and State Farm-to-Market Roads, bikeways, pedestrian ways, storm water drainage, and necessary county facilities. The table below shows the amount of the original authorization, the amount issued to date, and how much is scheduled to be issued in FY 2021, along with the remaining authorization.

Table 23  
2017 Voter Authorized Bonds and Proposed Issuance

<i>Project</i>	<i>Original Authorization</i>	<i>Issued Through 2020</i>	<i>Proposed Issuance in 2021*</i>	<i>Remaining Authorization</i>
Proposition A - Roadway, Drainage, Bridge and Bike/Pedestrian Projects	\$93,445,000	\$66,445,000	\$27,000,000	\$0
Proposition B - Park and Land Conservation Projects	91,495,000	84,270,000	7,225,000	\$0
<b>Total – November 2017 Bonds</b>	<b>\$184,940,000</b>	<b>\$150,715,000</b>	<b>\$34,225,000</b>	<b>\$0</b>

\*Amounts subject to change prior to issuance in spring 2021.

### *FY 2021 Proposed Issuance for Voter Approved Road Bonds*

The proposed cash flow budget at the time of the FY 2021 Preliminary Budget for the 2017 Voter Approved Proposition A Program includes \$27,000,000 in Unlimited Tax Road Bonds to be issued in FY 2021, representing the final issuance for the authorization. The FY 2021 proposed issuance for Proposition A includes the projects listed below:

- Circle Drive/Thomas Springs – \$5,000,000: Add bicycle lanes from State Highway 71 to US 290;
- Old San Antonio Road – \$5,000,000: Add bicycle lanes from City of Austin to County line;
- Old Lockhart Road – \$4,000,000: Add bicycle lanes from US 290 to County line;
- Gregg Lane at Wilbarger Creek – \$5,000,000: Replace undersized culvert; and
- Harold Green 130 to Austin's Colony – \$8,000,000: Construct two-lane road connector.

New Federal Emergency Management Agency (FEMA) floodplain analysis, known as Atlas 14, has increased project costs for Proposition A road projects. The Atlas 14 costs originally totaled \$12,455,000 (\$12,451,351 with \$3,649 of issuance costs), but cancelled project savings of \$5,325,132 have reduced this amount to \$7,129,868. The estimated increases are proposed

to be funded using a combination of bond authorization savings from cancelled projects, and COs. The FY 2020 issuance contained \$514,354, and the remaining \$6,615,514 is planned to be issued using COs in FY 2021 as the 2017 Bond Program is completed.

#### *FY 2021 Proposed Issuance for Voter Approved Permanent Improvement Bonds*

The proposed cash flow budget at the time of the FY 2021 Preliminary Budget for the 2017 Voter Approved Proposition B Program includes \$7,225,000 to be issued in FY 2021 to complete the program. The FY 2021 proposed issuance for this proposition includes resources for the projects listed below:

- Onion Creek Greenway Improvements – \$4,776,650: Construct trailhead at the park, build a hiking, biking, and walking trail; construct restrooms, water and wastewater services; and build a loop trail on southeast Travis County greenway;
- Gilleland Creek Greenway Improvements – \$2,444,200: Acquire parkland for a 19-mile greenway between Northeast Metro Park and the Colorado River; and
- Unallocated Proceeds – \$4,150.

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#### Certificates of Obligation (COs)

The proposed CO project list for FY 2021 includes projects in the Facilities Management Department (FMD) and the Sheriff's Office along with critical safety projects in TNR. Along with the 2017 bond referendum, Commissioners Court approved a planned \$95 million for critical safety projects as recommended by the Citizens Bond Advisory Committee (CBAC) that was assigned to work on the November 2017 bond program. The first year of the cash flow for these projects was issued in FY 2018. As with the Proposition A projects, Atlas 14 FEMA floodplain analysis has increased project costs for critical safety projects. The estimated increases originally totaled \$9,720,312, and based on the cancellation of a project, now total \$9,559,497. The estimated total cost of the critical safety projects has therefore risen from \$95 million to \$103.6 million, including \$1.1 million for additional flood studies funded using cash. Commissioners Court has approved adjustments to the cash flow that incorporate the Atlas 14 increases for Proposition A with the Atlas 14 changes for COs. A total of \$16,175,011 in COs will therefore be issued in FY 2021 to fund Atlas 14 costs and complete all Proposition A and critical safety projects.

The amount of total debt proposed to be issued through COs in FY 2021 is \$44,905,000, including issuance costs of \$336,355. However, projects and amounts may be changed by the Commissioners Court prior to the planned spring debt issuance in 2021. The proposed projects are described below and displayed in the following table.

**Table 24**  
**Capital Outlay and Improvement Projects – Certificates of Obligation**

<b>Projects Proposed to be Funded with Twenty-Year Certificates of Obligation</b>			
<i>Description</i>	<i>New Cost</i>	<i>Replacement Cost</i>	<i>Total Cost</i>
TCCC - New Evidence Warehouse	5,775,080	-	5,775,080
Facilities Management Subtotal:	\$ 5,775,080	\$ -	\$ 5,775,080
Jail Energy Savings Project	2,016,951	-	2,016,951
Sheriff's Office Subtotal:	\$ 2,016,951	\$ -	\$ 2,016,951
County Line Rd @ Elm Creek	5,835,063	-	5,835,063
Hamilton Pool Road (acute)	3,555,000	-	3,555,000
Jesse Bohls Realign (0.5 mi in Pflugerville) [Eng / ROW]	2,000,000	-	2,000,000
Ledgestone Terrace # Pen Crk Trib	309,300	-	309,300
Old Manor Rd Safety Improvements	5,000,000	-	5,000,000
Pearce Lane Widening (Eng / ROW)	2,000,000	-	2,000,000
Pedernales Canyon Trail @ Lick Creek	1,482,825	-	1,482,825
Roadway Reconstruction	2,695,000	-	2,695,000
Sidewalk Safety & ADA Upgrades	1,223,013	-	1,223,013
Substandard Roads	440,000	-	440,000
Thaxton Road	6,843,912	-	6,843,912
Wyldwood Road @ Slaughter Creek and tributary	5,392,501	-	5,392,501
Transportation and Natural Resources Subtotal:	\$ 36,776,614	\$ -	\$ 36,776,614
<b>Project Total:</b>	<b>\$ 44,568,645</b>	<b>\$ -</b>	<b>\$ 44,568,645</b>
Issuance Costs:			\$ 336,355
<b>FY 2021 Proposed Certificates of Obligation Total:</b>			<b>\$ 44,905,000</b>

For TNR, the planned \$36,776,614 includes the approved 2021 cash flow allocation for critical safety projects and Atlas 14 costs for Proposition A bond projects. These are listed below:

- County Line Road at Elm Creek – \$5,835,063: Design and right-of-way (ROW) costs to replace an undersized bridge structure which results in frequent overtopping during small rain events;
- Hamilton Pool Road – \$3,555,000: Improvements to road alignment, addition of shoulders, and addition of left turn lanes at major intersections to improve the capacity and safety of a two-lane roadway;
- Jesse Bohls Realignment – \$2,000,000: Improvements to road alignment to connect the road with the existing Pflugerville Parkway and the addition of shoulders to improve the capacity and safety of a two-lane roadway;
- Ledgestone Terrace at Pen Creek Tributary – \$309,300: Replacement of an undersized culvert which results in frequent overtopping during small rain events;
- Old Manor Road safety improvements – \$5,000,000: Improvements to add shoulders and left turn lanes at major intersections to improve capacity and safety of a two-lane roadway;
- Pearce Lane Widening – \$2,000,000: Improvements to add lanes, shoulders, bike lanes, sidewalks, and left turn lanes at major intersections to improve capacity and safety of a two-lane roadway;
- Pedernales Canyon Trail at Lick Creek – \$1,482,825: Replacement of an undersized culvert which results infrequent overtopping during small rain events;
- Roadway Reconstruction – \$2,695,000: Reconstruct various roadways in need of repair;
- Sidewalk Safety and ADA Upgrades (Proposition A Atlas 14 Costs) – \$1,223,013: Construct new / reconstruct non-compliant sidewalks;
- Substandard Roads – \$440,000: Cost-sharing agreements for residents and subdivisions to improve multiple roadways throughout the County that are not accepted for maintenance because they are not built to current standards or because past developers never filed for acceptance. The substandard program allows roads to be brought up to a standard acceptable by the County so that they can be accepted for maintenance;
- Thaxton Road – \$6,843,912: Improvements to add lanes, bike lanes, and sidewalks to improve the capacity and safety of a two-lane roadway; and

- Wyldwood Road at Slaughter Creek and tributary (Proposition A Atlas 14 Costs) – \$5,392,501: Bridge to replace undersized culvert.

For FMD, \$5,775,080 is included for construction of a new evidence warehouse at the Del Valle campus. This new facility will improve the Sheriff's Office ability to manage and store evidence correctly, safely and without degradation or loss which could jeopardize pending criminal cases. For this project, an additional \$652,992 of the project is included in CAR, for expenses such as fixtures, furniture, and equipment that are not able to be funded using debt.

Another project on the list is \$2,016,951 for the final installment of a multiyear cash flow for various energy saving projects for Travis County jail facilities in the Sheriff's Office. These projects include lighting replacement, ducting and exhaust changes, and a new central chilled water plant, that will provide ongoing utility savings and promote resiliency for the Travis County Correctional Complex energy infrastructure.

## 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 25  
Reserves History

<i>Reserve Name</i>	<i>Adopted FY 2019</i>	<i>Adopted FY 2020</i>	<i>Preliminary FY 2021</i>	<i>2021 - 2020 Difference</i>	<i>% Change</i>
<i>Unallocated Reserve</i>	\$81,076,791	\$89,489,926	\$94,539,147	\$5,049,221	5.6%
<i>Allocated Reserve</i>	\$15,083,159	\$16,557,218	\$15,000,000	(\$1,557,218)	-9.4%
Capital Acquisition Resources Reserve	12,298,716	11,763,651	23,758,426	11,994,775	102.0%
Reserve for Emergencies & Contingencies	5,000,000	8,500,000	17,000,000	8,500,000	100.0%
<i>Other General Purpose Reserves - Subtotal</i>	\$17,298,716	\$20,263,651	\$40,758,426	\$20,494,775	101.1%
Budget Stabilization Reserve	0	0	41,484,431	41,484,431	N/A
Compensation Reserve	1,619,100	1,469,590	0	(1,469,590)	-100.0%
Reserve for Replacement of IJS	3,191,399	4,200,000	2,990,000	(1,210,000)	-28.8%
Reserve for State Cuts & Unfund Mandates	3,500,000	5,073,276	4,871,529	(201,747)	-4.0%
Reserve for Interlocal Agreements	2,663,868	3,096,429	339,673	(2,756,756)	-89.0%
Sheriff's Office Overtime Reserve	700,000	-	-	-	N/A
Reduced ADP Reserve	-	1,929,604	929,604	(1,000,000)	-51.8%
Smart Building Maintenance Reserve	686,248	861,371	978,166	116,795	13.6%
Other Allocated Reserves*	1,614,468	8,685,148	7,114,321	(1,570,827)	-18.1%
<i>Special Purpose Reserves - Subtotal</i>	\$13,975,083	\$25,315,418	\$58,707,724	\$33,392,306	131.9%
<i>Total Reserves</i>	\$127,433,749	\$151,626,213	\$209,005,297	\$57,379,084	37.8%

\* Other Allocated Reserves can be found in Note 6 on Table 2

## UNALLOCATED RESERVE – \$94,539,147

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

Maintenance of this reserve on an ongoing basis is one of the key factors in 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, a ratio of at least 11 percent has been maintained by the Commissioners Court. The total FY 2021 General Fund Unallocated Reserve is \$94,539,147 and meets the policy goal.

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#### ALLOCATED RESERVE - \$15,000,000

The Allocated Reserve is dedicated to known or potential expenditures, and some or all of this reserve may be spent during the year. The amount of the Allocated Reserve is established each year during the budget process, depending upon the degree to which midyear needs are known and the amount of budget flexibility desired by the Commissioners Court. As a rule of thumb, Travis County's financial policy dictates that this reserve should be between 0.5 percent and 1.0 percent of the total General Fund budgeted expenditures.

The Planning and Budget Office recommends that the FY 2021 Preliminary Budget include an Allocated Reserve that takes into consideration the policy goals of the Commissioners Court balanced against the County's use of earmarks.

Therefore, the Allocated Reserve in the FY 2021 Preliminary Budget was constructed with a 1.0 percent policy goal in mind with the addition of known earmarks that are likely to be executed in FY 2021. Potential claims against funds set aside in the Allocated Reserve are referred to as "earmarks," and are used to signal to the Commissioners Court that an office or department may have a justified need for a midyear transfer of resources to their budget for a specific purpose.

Earmarks do not represent appropriations and are not considered to be departmental resources unless allocation of an earmark is approved by the Commissioners Court during the year and the funds are transferred to that department. The FY 2021 Preliminary Budget includes an Allocated Reserve of \$15,000,000 with earmarks totaling \$6,417,475.

Table 26  
Earmarks on Allocated Reserve

<i>Department</i>	<i>Description</i>	<i>Amount</i>
Transportation and Natural Resources	Parks	\$1,500,000
Criminal Courts Legally Mandated Fees	Criminal Indigent Attorney Fees	463,820
Information Technology Services	HIPAA Compliance	462,907
Information Technology Services	Data Management and Protection	434,886
Civil Courts	455th District Court (January 1, 2021)	393,947
Information Technology Services	CareWare Expansion	300,000
Transportation and Natural Resources	Fuel	251,198
Information Technology Services	Body Cameras	250,000
Purchasing	HUB Disparity Study	250,000
Civil Courts Legally Mandated Fees	Civil Indigent Attorney Fees	200,000
Planning and Budget	5501 Airport Blvd Shuttle Contract	200,000
Pretrial Services	Electronic Monitoring	200,000
Purchasing	Source to Contract Management System Licenses	193,000
Emergency Medical Services	STAR Flight Simulator Training	157,350
Transportation and Natural Resources	Southwest Groundwater Conservation District	150,000
Information Technology Services	Commissioners Court Virtual Meetings	120,000
Facilities Management	Central Tax Office Building Maintenance	112,200

<i>Department</i>	<i>Description</i>	<i>Amount</i>
Facilities Management	Probate Court Building Maintenance	107,500
Health and Human Services	Housing Services	100,000
Purchasing	HUB Legal Services	100,000
Planning and Budget	Retirement Study	85,000
Facilities Management	Commissioned Security Guard Contract Increase	77,130
County Auditor	SAP ERP Contractual Increase	75,000
Civil Courts Legally Mandated Fees	455th District Court (January 1, 2021)	65,911
Purchasing	Auctioneer Commissions	60,000
District Clerk	455th District Court (January 1, 2021)	43,459
HRMD	Virtual Training/SuccessFactors Earmark	40,000
Constable, Precinct Two	Constable Dispatch Re-classes	13,862
Commissioner, Precinct Three	Commissioners Court, Precinct Three Personnel	10,305
<i>Total Allocated Reserve Earmarks</i>		<i>\$6,417,475</i>

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#### OTHER GENERAL PURPOSE RESERVE

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 Account Reserve and Reserve for Emergencies and Contingencies. The combined total for these reserves is \$40,758,426 and are highlighted below.

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#### Capital Acquisition Resources Account Reserve – \$23,758,426

The CAR Account 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 2021 Preliminary Budget includes a CAR Reserve of \$23,758,426, with earmarks totaling \$20,293,557. The CAR project budget for the FY 2021 Preliminary Budget is \$36,540,054. Due to fiscal challenges anticipated from COVID-19 and the need for added flexibility within the FY 2021 budget, some CAR-funded projects may need to be budgeted in the CAR Reserve rather than departmental budgets with a review for potential allocation on April 1, 2021. The final allocation between projects funded in departments or in the CAR Reserve will be finalized prior to the adoption of the FY 2021 Budget. Table 27 Earmarks on Capital Acquisition Resources Reserve totals \$20,293,557 as noted below.

Table 27  
Earmarks on Capital Acquisition Resources Reserve

<i>Department</i>	<i>Description</i>	<i>Amount</i>
Central Computer Services	Notebook and Peripherals	\$400,000
Civil Courts	Two notebooks, three printers, four phones-455th district court	\$13,468
District Clerk	One notebook, one phone for clerk position for the new court	\$4,819
Emergency Medical Services	STAR Flight Oxygen System	\$505,000
Facilities Management	Civil Courts Facility Fund (FF&E)	\$9,319,638
Facilities Management	5501 Airport Blvd Backfill for County Clerk	\$2,282,324
Information and Technology Services	Downtown Jail Fiber Project	\$500,000
Information and Technology Services	Multifactor Authentication & Access Management	\$500,000
Information Technology Services	Network Segmentation	\$697,555
Purchasing	Source to Contract Management System	\$900,000
Reserves/Planning and Budget	Civil and Family Courts Facility (Budget Rule #9)	\$2,170,753
Tax Office	Install Q-Matic	\$300,000
Transportation and Natural Resources	BCP Transfer	\$1,000,000
Transportation and Natural Resources	Menchaca Road TxDOT Project	\$1,200,000
Transportation and Natural Resources	Failing Vehicles	\$200,000
Transportation and Natural Resources	Parks Point of Sale and Reservations Software	\$300,000
<i>Total Capital Acquisition Resources Reserve Earmarks</i>		<i>\$20,293,557</i>

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#### Reserve for Emergencies and Contingencies – \$17,000,000

This reserve contains one-time contingency funding to buffer the County against any potential softening of the economy. The reserve for FY 2021 was \$8,500,000. The Planning and Budget Office is recommending the reserve be increased by \$8,500,000 to \$17,000,000 for potential one-time expenditures related to the County's COVID-19 response and related delivery of services.

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#### 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 that could potentially be employed if circumstances or events create the unexpected need for additional funds. This category of reserves includes the Annualization Reserve, the Reserve for the Replacement of Integrated Justice System (IJS), the Reserve for State Cuts and Unfunded Mandates, the Reserve for Interlocal Agreements, a reserve that includes reductions due to reduced ADP and the Smart Building Reserve. The combined total for these reserves is \$50,709,347. These reserves are highlighted below.

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#### Budget Stabilization Reserve – \$41,484,431

A Budget Stabilization Reserve totaling \$41,484,431 has been established in the FY 2021 Preliminary Budget to provide cash on hand for potential revenue or expenditure challenges related to COVID-19 as well as give an opportunity for the Commissioners Court to revisit prior discussions on county-wide priorities discussed in the spring. One-time resources of \$35,377,328 were first identified as a result of changes to the County's FY 2020 debt issuance to reserve these funds in light of uncertainty surrounding the impact of COVID-19. The Preliminary Budget continues these one-time funds into the next fiscal year to best position Travis County for any lasting impacts of COVID-19 in FY 2021 and beyond. Ongoing resources, totaling \$6,107,103 were identified very late in the Preliminary Budget process.

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#### Reserve for State Cuts and Unfunded Mandates – \$4,871,529

This reserve was originally established in FY 2012 after the 82nd Texas Legislative Session. The reserve has been continued since then to mitigate the potential loss of key state funds or unfunded mandates. The funds remain in place in preparation of potential challenges that could result from any changes from the 86th Texas Legislature. For FY 2021, this reserve has been

increased by \$1,573,276 to \$4,871,529 to prepare for potential reductions in county funding from the State as the result of revenue impact of COVID-19.

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#### Annualization Reserve – \$4,207,851

Travis County budgets an Annualization Reserve for expenses with a start date other than October 1 of the current fiscal year or for large ongoing expenses that will be required in the next fiscal year. Such a reserve allows for the amount needed for the cost in the current year to be budgeted directly in the applicable department and the remaining annualized amount to be budgeted in the reserve. This practice avoids the ratchet effect in the following year when the full year amount will be expensed. For FY 2021, this reserve totals \$4,207,851 and includes funding for future grant match requirements for the Public Defender's Office and other indigent defense improvements as well as projected costs for a new Civil District Court approved by the Legislature to begin in FY 2021 and operating and partial staffing requirements for new facilities coming online in FY 2021.

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#### Reserve for Replacement of Integrated Justice System (IJS) – \$2,990,000

The County continues to invest in the replacement of the Integrated Justice System (IJS) as older systems are no longer supported by the vendor. PBO recommends a FY 2021 Integrated Justice Reserve of \$2,990,000 that includes \$500,000 to complete the implementation of the Courts Case Management System that began in 2017 (with an additional \$200,000 for hardware peripherals and contingency), \$40,000 for possible overtime needs in the County Clerk and District Clerk's Office during go-live of the new Courts system, \$1,000,000 for a new case management system for the Sheriff's Office records management system and jail case management system (Tiberon), \$350,000 to begin the replacement of Pretrial Services case management system, \$800,000 to replace DROCES, the case management system for the Domestic Relations Office and \$100,000 to begin the planning phase of replacing the case management system for Counseling and Education Services (CES). These projects are intended to improve data collection, reporting, Michael Morton Act compliance, and business workflow.

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#### Security Reserve – \$2,906,470

A Security Reserve totaling \$2,906,470 has been established in the FY 2021 Preliminary Budget. The reserve includes recommended security enhancements for new and existing facilities. These items will be discussed with the Commissioners Court later in the budget process prior to the applicable allocation to departmental budgets.

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#### SMART Building Maintenance Reserve – \$978,166

The SMART Building Reserve will be continued in FY 2021 at a cost of \$978,166 to cover maintenance costs for the SMART building purchased in FY 2009, and for the new SMART building constructed by the County in FY 2011. The reserve has covered maintenance costs for the new building since January 2012. This reserve is funded by a maintenance fee included in the lease agreements between Travis County and Adult Probation (CSCD).

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#### Reduced ADP Reserve – \$929,604

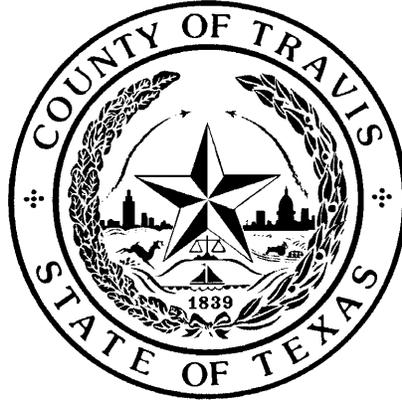
Operating the jail is the single largest expense of the annual budget. Travis County has focused on reducing the Average Daily Population (ADP) in the Travis County Jail through diversion and other justice programs. County programs throughout the justice system have successfully reduced the jail population over time resulting in the need for less County staff to operate these facilities under state required staffing ratios. The adult system ADP for June 2020 was 1,759, which is 340 less than June 2019 and 620 less than June 2018. The average population in the Juvenile System - Detention has decreased year over year, as seen in the following metrics: in June 2020, the average population in Detention was 15.4, compared to the June 2019 metric of 35 and the June 2018 measure of 37. In the Residential program, the average population in June 2020 was 41, compared to 27 in June of 2019 and 34 in June of 2018. Across both program areas, there is a decrease when comparing average population year over year. The combined average population in June 2020 was 56.4, which is a reduction of 5.6 from the 2019 average of 62, and a reduction of 14.6 from the 2018 average of 71. As a result, the FY 2021 Preliminary Budget includes reductions of \$2,795,624 and 41 FTEs consisting of a reduction of \$2,269,921 and 33 FTEs in the Sherriff's Office from a lower adult system population and \$525,703 and 8 FTEs in the Juvenile Probation Department from a lower juvenile system population.

These savings were used to balance the FY 2021 Preliminary Budget. Similar reductions were also made in FY 2020. Those savings totaling \$1,929,604 were placed in this special purpose reserve for FY 2020 in the event staff were needed to be added back if these populations increases. This reserve was reduced to \$929,604 in the FY 2021 Preliminary Budget since there have been continued reductions to the adult and juvenile populations such the reserve could be reduced by \$1,000,000.

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#### Reserve for Interlocal Agreements – \$339,673

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 both 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 yet finalized at the completion of the Preliminary Budget. Because of this timing issue, a reserve is included for estimated FY 2021 payments with three interlocal agreements: the Public Health interlocal, the Animal Services interlocal, and the Capital Metro interlocal. Historically, funding for the Combined Transportation, Emergency & Communications Center (CTECC) interlocal, the Greater Austin-Travis County Regional Radio System (GATRRS) interlocal, the interlocal for Constable Dispatching at CTECC, and the Austin/Travis County Emergency Medical Services (EMS) interlocal have been budgeted in this Reserve as well, but these for the FY 2021 Preliminary Budget are budgeted directly in the applicable department and in the CAR Account.



FISCAL YEAR 2021 PRELIMINARY BUDGET  
SECTION II – SUPPORTING DOCUMENTS

Summary of Budget Requests and PBO Changes for the FY 2021 Preliminary Budget

Department Name	Rank	Fund	Request Name	Verified Budget Amount			Preliminary Budget Amount		
				Personnel/ Operating	Capital	FTE	Personnel/ Operating	Capital	FTE
Civil Courts	01	0001	455th District Court (Allocated and CAR Reserve Earmark Recommended)	515,278	12,268	4.00	-	-	-
Civil Courts	02	0001	Civil Courts Technology Replacement - MOCE	-	242,737	-	-	230,337	-
Civil Courts	03	0001	SmartBench Enterprise License	-	51,645	-	-	51,645	-
Civil Courts	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(9,820)	-	-
Civil Courts	PBO	0001	10% ATB Toner Budget Reduction	-	-	-	(2,039)	-	-
Civil Courts	PBO	0001	25% Travel Budget Reduction	-	-	-	(32,143)	-	-
Civil Courts	PBO	0001	455th District Court-Capital (CAR Reserve Earmark Recommended)	-	-	-	-	-	-
<b>Civil Courts Total</b>				<b>515,278</b>	<b>306,650</b>	<b>4.00</b>	<b>(44,002)</b>	<b>281,982</b>	<b>-</b>
Civil Courts Legally Mandated Fees	01	0001	Civil Indigent Attorney Fees (Allocated Reserve Earmark Recommended)	300,000	-	-	300,000	-	-
Civil Courts Legally Mandated Fees	02	0001	Increase in Substitute Court Reporter Funding	52,000	-	-	40,500	-	-
Civil Courts Legally Mandated Fees	PBO	0001	Year Two of Hourly Rate Attorney Fee Pilot	528,000	-	-	528,000	-	-
Civil Courts Legally Mandated Fees	PBO	0001	455th District Court (Allocated and CAR Reserve Earmark Recommended)	87,881	-	-	-	-	-
<b>Civil Courts Legally Mandated Fees Total</b>				<b>967,881</b>	<b>-</b>	<b>-</b>	<b>868,500</b>	<b>-</b>	<b>-</b>
Civil Service Commission	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(342)	-	-
Civil Service Commission	PBO	0001	50% Travel Budget Reduction	-	-	-	(250)	-	-
<b>Civil Service Commission Total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>(592)</b>	<b>-</b>	<b>-</b>
Communications and Records Services	02	0141	Convert Imaging Tech From Temporary to Permanent	-	-	1.00	-	-	1.00
Communications and Records Services	RA2	0129	Records Management CARS Request	71,457	-	-	71,457	-	-
Communications and Records Services	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(46,555)	-	-
Communications and Records Services	PBO	0001	10% ATB Toner Budget Reduction	-	-	-	(40)	-	-
Communications and Records Services	PBO	0001	50% Travel Budget Reduction	-	-	-	(2,503)	-	-
Communications and Records Services	PBO	0001	CARS Personnel Correction	-	-	-	-	-	-
Communications and Records Services	PBO	0001	Central Copier Lease Reduction	(52,247)	-	-	(69,991)	-	-
Communications and Records Services	PBO	0001	Central Print Shop Supplies Reduction (add'l 10%)	(16,510)	-	-	(16,510)	-	-
Communications and Records Services	PBO	0001	Justice Court Technology Fund Copier Lease Transfer	-	-	-	27,843	-	-
Communications and Records Services	PBO	0001	Media Services Transfer to PIO	(961,334)	-	(10.00)	(961,334)	-	(10.00)
Communications and Records Services	PBO	0001	Records Management and Preservation Fund General Fund Transfer	-	-	-	84,679	-	-
Communications and Records Services	PBO	0001	20% Reduction to Central Copy Paper	(47,098)	-	-	(47,098)	-	-
Communications and Records Services	PBO	0110	10% ATB Operating Submission Reduction	-	-	-	(986)	-	-
Communications and Records Services	PBO	0110	Move Imaging Production Tech From Fund 110 to Fund 141	-	-	-	(52,206)	-	(1.00)
Communications and Records Services	PBO	0110	Remove Operating Budget - Fund 0110	(8,878)	-	-	(8,878)	-	-
Communications and Records Services	PBO	0110	Remove Records Services Manager Position	(59,090)	-	(0.50)	(59,090)	-	(0.50)
Communications and Records Services	PBO	0110	RM & Preservation Fund-- add back Operating	-	-	-	5,000	-	-
Communications and Records Services	PBO	0125	Justice Court Technology Fund Copier Lease Transfer	-	-	-	(27,843)	-	-
Communications and Records Services	PBO	0129	10% ATB Operating Submission Reduction	-	-	-	(1,672)	-	-
Communications and Records Services	PBO	0141	10% ATB Operating Submission Reduction	-	-	-	(1,207)	-	-
Communications and Records Services	PBO	0141	Move Imaging Production Tech From Fund 110 to Fund 141	-	-	-	52,206	-	1.00
Communications and Records Services	PBO	0141	Remove Records Services Manager Position	(59,089)	-	(0.50)	(59,089)	-	(0.50)
<b>Communications and Records Services Total</b>				<b>(1,132,789)</b>	<b>-</b>	<b>(10.00)</b>	<b>(1,113,817)</b>	<b>-</b>	<b>(10.00)</b>
Community Supervision and Corrections	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(6,005)	-	-
Community Supervision and Corrections	PBO	0001	10% ATB Toner Budget Reduction	-	-	-	(1,699)	-	-
<b>Community Supervision and Corrections Total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,704)</b>	<b>-</b>	<b>-</b>
Constable - Precinct One	01	0001	Law Enforcement Equipment	10,000	-	-	-	-	-
Constable - Precinct One	02	0001	Body Armor Replacement	-	900	-	-	900	-
Constable - Precinct One	NR01	0001	Security for New Tax Office	348,902	377,036	4.00	-	-	-
Constable - Precinct One	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(3,669)	-	-
Constable - Precinct One	PBO	0001	10% ATB Toner Budget Reduction	-	-	-	(48)	-	-
Constable - Precinct One	PBO	0001	50% Travel Budget Reduction	-	-	-	(2,633)	-	-
<b>Constable - Precinct One Total</b>				<b>358,902</b>	<b>377,936</b>	<b>4.00</b>	<b>(6,350)</b>	<b>900</b>	<b>-</b>
Constable - Precinct Two	01	0001	Criminal Court Clerk I SPW	56,854	-	1.00	54,954	-	-
Constable - Precinct Two	02	0001	Civil Court Clerk I	55,154	-	1.00	-	-	-
Constable - Precinct Two	NR01	0001	Constable Dispatch Re-classes (Allocated Reserve Earmark Recommended)	13,862	-	-	-	-	-
Constable - Precinct Two	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(6,215)	-	-
Constable - Precinct Two	PBO	0001	10% ATB Toner Budget Reduction	-	-	-	(114)	-	-
Constable - Precinct Two	PBO	0001	50% Travel Budget Reduction	-	-	-	(7,180)	-	-
<b>Constable - Precinct Two Total</b>				<b>125,870</b>	<b>-</b>	<b>2.00</b>	<b>41,445</b>	<b>-</b>	<b>-</b>

Summary of Budget Requests and PBO Changes for the FY 2021 Preliminary Budget

Department Name	Rank	Fund	Request Name	Verified Budget Amount			Preliminary Budget Amount		
				Personnel/ Operating	Capital	FTE	Personnel/ Operating	Capital	FTE
Constable - Precinct Three	01	0001	Homeless Outreach Deputies	160,173	197,902	2.00	-	-	-
Constable - Precinct Three	02	0001	Homeless Outreach Community Liaison	68,271	1,315	-	-	-	-
Constable - Precinct Three	03	0001	Additional Traffic Enforcement Deputies	160,173	197,902	2.00	-	-	-
Constable - Precinct Three	04	0136	Building Security Deputy SPW	63,700	-	-	59,700	-	-
Constable - Precinct Three	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(2,120)	-	-
Constable - Precinct Three	PBO	0001	10% ATB Toner Budget Reduction	-	-	-	(44)	-	-
Constable - Precinct Three	PBO	0001	50% Travel Budget Reduction	-	-	-	(5,200)	-	-
<b>Constable - Precinct Three Total</b>				<b>452,317</b>	<b>397,119</b>	<b>4.00</b>	<b>52,336</b>	-	-
Constable - Precinct Four	001	0001	Security Deputy	91,918	94,259	1.00	-	-	-
Constable - Precinct Four	003	0001	Community Liaison	68,271	4,819	1.00	-	-	-
Constable - Precinct Four	004	0001	Senior Deputy Pay	10,369	-	-	-	-	-
Constable - Precinct Four	005	0001	Body Armor Replacement	-	-	-	-	-	-
Constable - Precinct Four	006	0001	Body Cameras	11,883	-	-	-	-	-
Constable - Precinct Four	007	0001	Tasers	32,164	-	-	-	-	-
Constable - Precinct Four	008	0001	Laptop Workstations	-	18,920	-	-	-	-
Constable - Precinct Four	009	0001	Scanners	-	1,675	-	-	1,675	-
Constable - Precinct Four	010	0001	Traffic Enforcement Unit	348,902	395,804	4.00	-	-	-
Constable - Precinct Four	011	0001	Equipment and Training Funds	23,800	-	-	-	-	-
Constable - Precinct Four	012	0001	Homeless Outreach Deputies	174,451	197,902	2.00	-	-	-
Constable - Precinct Four	002	0001	Civil Deputy SPW	91,918	94,259	1.00	31,774	-	-
Constable - Precinct Four	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(3,348)	-	-
Constable - Precinct Four	PBO	0001	10% ATB Toner Budget Reduction	-	-	-	(172)	-	-
Constable - Precinct Four	PBO	0001	50% Travel Budget Reduction	-	-	-	(5,037)	-	-
<b>Constable - Precinct Four Total</b>				<b>853,676</b>	<b>807,638</b>	<b>9.00</b>	<b>23,217</b>	<b>1,675</b>	-
Constable - Precinct Five	01	0001	Body Armor Replacement	-	6,300	-	-	6,300	-
Constable - Precinct Five	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(6,210)	-	-
Constable - Precinct Five	PBO	0001	10% ATB Toner Budget Reduction	-	-	-	(1,171)	-	-
Constable - Precinct Five	PBO	0001	50% Travel Budget Reduction	-	-	-	(17,891)	-	-
<b>Constable - Precinct Five Total</b>				-	<b>6,300</b>	-	<b>(25,272)</b>	<b>6,300</b>	-
Counseling and Education Services	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(11,353)	-	-
Counseling and Education Services	PBO	0001	10% ATB Toner Budget Reduction	-	-	-	(928)	-	-
Counseling and Education Services	PBO	0001	50% Travel Budget Reduction	-	-	-	(28,456)	-	-
<b>Counseling and Education Services Total</b>				-	-	-	<b>(40,737)</b>	-	-
County Attorney	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(34,805)	-	-
County Attorney	PBO	0001	10% ATB Toner Budget Reduction	-	-	-	(1,642)	-	-
County Attorney	PBO	0001	25% Travel Budget Reduction	-	-	-	(72,537)	-	-
County Attorney	PBO	0001	Prosecutor Longevity-Correction	-	-	-	19,442	-	-
County Attorney	PBO	0001	Remove Internal Reallocations	(46,974)	-	-	-	-	-
County Attorney	PBO	0001	Remove Two Part-time Law Clerk I Positions	(46,108)	-	(1.00)	(46,108)	-	(1.00)
<b>County Attorney Total</b>				<b>(93,082)</b>	-	<b>(1.00)</b>	<b>(135,650)</b>	-	<b>(1.00)</b>
County Auditor	1	0001	SAP ERP contractual software maintenance increases (Allocated Reserve Earmark Recommended)	75,000	-	-	-	-	-
County Auditor	PBO	0001	ATB Operating Budget Reduction	-	-	-	(71,158)	-	-
<b>County Auditor Total</b>				<b>75,000</b>	-	-	<b>(71,158)</b>	-	-
County Clerk	GF1	0001	Elections Temporary Budget Increase	2,415,128	-	-	2,415,128	-	-
County Clerk	GF2	0001	Ballot by Mail Elections Division Special Project Temp Worker	61,161	4,119	-	61,161	4,119	-
County Clerk	GF3	0001	Courts Divisions: Overtime Costs for Odyssey Go-Live	70,910	-	-	-	-	-
County Clerk	RM1	0108	Records Management 5 Special Project Workers Renewal	279,054	-	-	279,054	-	-
County Clerk	RM2	0108	Records Management Finance Special Project Worker	67,840	-	-	67,840	-	-
County Clerk	RM3	0108	Computer Resources Replacement Hardware	99,930	-	-	99,930	-	-
County Clerk	RM4	0108	Probate Court Move, 3.0 FTE	203,817	27,709	3.00	203,167	27,709	3.00
County Clerk	RA1	0129	Recording and Records Management Digital Preservation Project Phase I and II (Other Funding Source Earmark Recommended)	2,750,000	-	-	750,000	-	-
County Clerk	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(42,117)	-	-
County Clerk	PBO	0001	10% ATB Toner Budget Reduction	-	-	-	(2,389)	-	-
County Clerk	PBO	0001	50% Travel Budget Reduction	-	-	-	(38,488)	-	-

Summary of Budget Requests and PBO Changes for the FY 2021 Preliminary Budget

Department Name	Rank	Fund	Request Name	Verified Budget Amount			Preliminary Budget Amount		
				Personnel/ Operating	Capital	FTE	Personnel/ Operating	Capital	FTE
County Clerk	PBO	0108	10% ATB Operating Submission Reduction	-	-	-	(9,020)	-	-
County Clerk	PBO	0108	50% Travel Budget Reduction	-	-	-	(12,500)	-	-
County Clerk	PBO	0128	10% ATB Operating Submission Reduction	-	-	-	(18,791)	-	-
County Clerk	PBO	0128	50% Travel Budget Reduction	-	-	-	(20,075)	-	-
County Clerk	PBO	0129	10% ATB Operating Submission Reduction	-	-	-	(8,068)	-	-
<b>County Clerk Total</b>				<b>5,947,840</b>	<b>31,828</b>	<b>3.00</b>	<b>3,724,832</b>	<b>31,828</b>	<b>3.00</b>
County Commissioner - Precinct One	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(295)	-	-
County Commissioner - Precinct One	PBO	0001	10% ATB Toner Budget Reduction	-	-	-	(71)	-	-
County Commissioner - Precinct One	PBO	0001	50% Travel Budget Reduction	-	-	-	(3,434)	-	-
<b>County Commissioner - Precinct One Total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,800)</b>	<b>-</b>	<b>-</b>
County Commissioner - Precinct Two	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(130)	-	-
County Commissioner - Precinct Two	PBO	0001	10% ATB Toner Budget Reduction	-	-	-	(10)	-	-
County Commissioner - Precinct Two	PBO	0001	50% Travel Budget Reduction	-	-	-	(3,660)	-	-
<b>County Commissioner - Precinct Two Total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,800)</b>	<b>-</b>	<b>-</b>
County Commissioner - Precinct Three	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(175)	-	-
County Commissioner - Precinct Three	PBO	0001	50% Travel Budget Reduction	-	-	-	(3,625)	-	-
County Commissioner - Precinct Three	PBO	0001	Commissioner Court, Precinct Three Personnel Funds (Allocated Reserve Earmark Recommended)	-	-	-	-	-	-
<b>County Commissioner - Precinct Three Total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,800)</b>	<b>-</b>	<b>-</b>
County Commissioner - Precinct Four	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(255)	-	-
County Commissioner - Precinct Four	PBO	0001	50% Travel Budget Reduction	-	-	-	(3,545)	-	-
<b>County Commissioner - Precinct Four Total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,800)</b>	<b>-</b>	<b>-</b>
County Judge	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(200)	-	-
County Judge	PBO	0001	50% Travel Budget Reduction	-	-	-	(5,300)	-	-
<b>County Judge Total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,500)</b>	<b>-</b>	<b>-</b>
County Treasurer	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(1,308)	-	-
County Treasurer	PBO	0001	10% ATB Toner Budget Reduction	-	-	-	(721)	-	-
County Treasurer	PBO	0001	50% Travel Budget Reduction	-	-	-	(3,986)	-	-
<b>County Treasurer Total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>(6,015)</b>	<b>-</b>	<b>-</b>
Criminal Courts	03	0001	Criminal Courts Technology Replacement - MOCE	192,934	-	-	-	192,934	-
Criminal Courts	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(7,299)	-	-
Criminal Courts	PBO	0001	10% ATB Toner Budget Reduction	-	-	-	(1,875)	-	-
Criminal Courts	PBO	0001	25% Travel Budget Reduction	-	-	-	(21,437)	-	-
Criminal Courts	PBO	0001	Judicial Longevity Increase for Judge	16,492	-	-	16,492	-	-
Criminal Courts	PBO	0001	Remove Vacant Associate Judge/Magistrate Position	(85,864)	-	(0.50)	(85,864)	-	(0.50)
<b>Criminal Courts Total</b>				<b>123,562</b>	<b>-</b>	<b>(0.50)</b>	<b>(99,983)</b>	<b>192,934</b>	<b>(0.50)</b>
Criminal Courts Legally Mandated Fees	01	0001	County Match for Holistic Defense Program	57,920	-	-	57,920	-	-
Criminal Courts Legally Mandated Fees	02	0001	Criminal Indigent Attorney Fees (Allocated Reserve Earmark Recommended)	-	-	-	-	-	-
Criminal Courts Legally Mandated Fees	PBO	0001	CAPDS Enhancement/Hourly Pilot Increase	-	-	-	2,058,767	-	-
<b>Criminal Courts Legally Mandated Fees Total</b>				<b>57,920</b>	<b>-</b>	<b>-</b>	<b>2,116,687</b>	<b>-</b>	<b>-</b>
District Attorney	01	0001	Family Violence Counselor	72,016	4,819	1.00	-	-	-
District Attorney	02	0001	Civil Package	297,148	63,093	3.00	-	-	-
District Attorney	03	0001	Juvenile Package	192,640	9,638	2.00	-	-	-
District Attorney	04	0001	Investigations Support	110,709	-	2.00	-	-	-
District Attorney	05	0001	Sexual Assault Unit Grant Position	133,303	-	1.00	132,631	-	1.00
District Attorney	06	0001	Forensic Testing	200,000	-	-	194,500	-	-
District Attorney	07	0001	Public Information Officer	85,102	4,819	-	-	-	-
District Attorney	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(9,786)	-	-
District Attorney	PBO	0001	10% ATB Toner Budget Reduction	-	-	-	(1,263)	-	-
District Attorney	PBO	0001	25% Travel Budget Reduction	-	-	-	(50,298)	-	-
District Attorney	PBO	0001	Prosecutor Longevity-Correction	-	-	-	87,514	-	-
<b>District Attorney Total</b>				<b>1,090,918</b>	<b>82,369</b>	<b>9.00</b>	<b>353,298</b>	<b>-</b>	<b>1.00</b>
District Clerk	01	0001	CC2 for New Civil Court 455 - Annualization	14,489	-	-	-	-	-
District Clerk	01	0001	CC2 for New Civil Court 455 - Allocated (Allocated Reserve Earmark Recommended)	43,459	-	-	-	-	-
District Clerk	01	0001	CC2 for New Civil Court 455 - CAR (CAR Reserve Earmark Recommended)	-	4,819	-	-	-	-
District Clerk	02	0001	COVID19 Upgrade Replacement Computers	-	23,100	-	-	-	-

Summary of Budget Requests and PBO Changes for the FY 2021 Preliminary Budget

Department Name	Rank	Fund	Request Name	Verified Budget Amount			Preliminary Budget Amount		
				Personnel/ Operating	Capital	FTE	Personnel/ Operating	Capital	FTE
District Clerk	03	0001	CC2 for Protective Order Duties	57,948	4,819	1.00	-	-	-
District Clerk	04	0001	Special Project Workers - Odyssey	188,496	-	-	106,030	-	-
District Clerk	05	0001	Capital Metro Jury Transit Program	5,000	-	-	5,000	-	-
District Clerk	06	0127	SPW Court Clerk Assistant for Criminal Division	50,726	-	-	50,726	-	-
District Clerk	07	0139	I-Plow Collections Software	36,000	-	-	36,000	-	-
District Clerk	09	0001	IVR Replacement	9,000	-	-	-	-	-
District Clerk	10	0001	Overtime for Odyssey Go Live	40,000	-	-	-	-	-
District Clerk	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(13,972)	-	-
District Clerk	PBO	0001	10% ATB Toner Budget Reduction	-	-	-	(1,491)	-	-
District Clerk	PBO	0001	50% Travel Budget Reduction	-	-	-	(19,340)	-	-
District Clerk	PBO	0001	Reduction of 3.0 FTE in Passport Program	-	-	-	(175,922)	-	(3.00)
<b>District Clerk Total</b>				<b>445,118</b>	<b>32,738</b>	<b>1.00</b>	<b>(12,969)</b>	-	<b>(3.00)</b>
Emergency Medical Services	01	0001	Relief Staffing	215,670	-	2.00	-	-	-
Emergency Medical Services	02	0001	Operational Training Costs (Allocated Reserve Earmark Recommended)	348,420	-	-	-	-	-
Emergency Medical Services	03	0001	STAR Flight 2, 24/7 Staffing	696,184	-	6.00	-	-	-
Emergency Medical Services	04	0001	EMS Interlocal Agreement	543,614	-	-	543,614	-	-
Emergency Medical Services	NR01	0001	STAR Flight Oxygen System (CAR Reserve Earmark Recommended)	-	505,000	-	-	-	-
Emergency Medical Services	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(34,016)	-	-
Emergency Medical Services	PBO	0001	50% Travel Budget Reduction	-	-	-	(43,788)	-	-
<b>Emergency Medical Services Total</b>				<b>1,803,888</b>	<b>505,000</b>	<b>8.00</b>	<b>465,810</b>	-	-
Emergency Services	01	0001	Portable Multi-Gas Monitors	-	6,900	-	-	6,900	-
Emergency Services	02	0001	Drone Sense Software Application	3,576	-	-	3,576	-	-
Emergency Services	03	0001	GATRRS Interlocal Agreement	1,394,724	-	-	543,024	851,700	-
Emergency Services	04	0001	CTECC Interlocal Agreement	149,982	-	-	(178,027)	328,009	-
Emergency Services	05	0001	Motorola Lease Purchase (Payment 3 of 5)	-	1,439,025	-	-	1,439,025	-
Emergency Services	06	0001	Constable Dispatching Space at CTECC	140,885	-	-	140,885	-	-
Emergency Services	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(8,295)	-	-
Emergency Services	PBO	0001	50% Travel Budget Reduction	-	-	-	(30,333)	-	-
Emergency Services	PBO	0134	10% ATB Operating Submission Reduction	-	-	-	(1,121)	-	-
<b>Emergency Services Total</b>				<b>1,689,167</b>	<b>1,445,925</b>	-	<b>469,709</b>	<b>2,625,634</b>	-
Facilities Management	01A	0001	New Probate Court Building Maintenance Staffing and Supplies (Allocated Reserve Earmark Recommended)	107,500	-	1.00	-	-	-
Facilities Management	01B	0001	Nelda Wells Spears (New) Maintenance Staff & Supplies (Allocated Reserve Earmark Recommended)	112,200	-	1.00	-	-	-
Facilities Management	02	0001	New Probate Courts Custodial Staffing and Supplies	203,791	-	3.00	203,791	-	3.00
Facilities Management	03	0001	700 Lavaca Building Automation System	-	332,000	-	-	332,000	-
Facilities Management	04	0001	Kristin E. McLain Bldg. - Bldg. Automation System	-	133,200	-	-	133,200	-
Facilities Management	05	0001	USB Building Automation System	-	70,500	-	-	70,500	-
Facilities Management	06	0001	Electronic Security Genetec Migration – Final Phase	-	890,000	-	-	890,000	-
Facilities Management	07	0001	Electronic Security CCTV Migration – Final Phase	-	530,000	-	-	530,000	-
Facilities Management	08	0001	Electronic Security Licensing - Genetec	31,500	-	-	31,500	-	-
Facilities Management	09	0001	Computers for Building Maintenance Workers	-	37,252	-	-	-	-
Facilities Management	10	0115	Wilson Parke Building Facility Upgrade	-	340,500	-	340,500	-	-
Facilities Management	11	0001	Nelda Wells Spears Building (New) - Custodial Services Contract	53,750	-	-	53,750	-	-
Facilities Management	12	0001	Commissioned Security Guard – Service Contract (Allocated Reserve Earmark Recommended)	77,130	-	-	-	-	-
Facilities Management	13	0001	North Campus Security	106,658	-	2.00	106,658	-	2.00
Facilities Management	P01	0001	700 Lavaca Building Space Assessment	-	150,000	-	-	-	-
Facilities Management	P02	0001	TCCC – New Evidence Warehouse	-	6,428,072	-	-	6,428,072	-
Facilities Management	P03	0001	Nelda Wells Spears Building (Old) – Backfill Tax Office Space (CAR Reserve Earmark Recommended)	-	2,282,324	-	-	-	-
Facilities Management	P04	0001	Blackwell-Thurman CJC Cooling Tower Upgrade	-	730,000	-	-	730,000	-
Facilities Management	P05	0001	Nelda Wells Spears Building (New) – FFE, Move and Security	-	1,377,000	-	-	1,377,000	-
Facilities Management	P06	0001	Sobriety Center – Air Handler Units and Chilled Water Pumps Upgrade	-	496,600	-	-	496,600	-
Facilities Management	P07	0001	Wilson Parke Avenue Building – Tax Office Renovations	-	424,925	-	-	-	-
Facilities Management	P08	0001	Physical Security Assessment Category B – Phases 1, 2, & 3	-	2,067,340	-	-	-	-

Summary of Budget Requests and PBO Changes for the FY 2021 Preliminary Budget

Department Name	Rank	Fund	Request Name	Verified Budget Amount			Preliminary Budget Amount		
				Personnel/ Operating	Capital	FTE	Personnel/ Operating	Capital	FTE
Facilities Management	P09	0001	Post Road Building – HVAC Upgrade	-	224,400	-	-	224,400	-
Facilities Management	P10	0001	Highland Mall Road Building – Renovation of HHS Space	-	465,000	-	-	-	-
Facilities Management	P11	0001	USB – Public Defender 2nd & 3rd Floor IDF	-	95,000	-	-	145,000	-
Facilities Management	P12	0001	Nelda Wells Spears Building (Old) – Upgrade to 3 Roof Top Units	-	104,500	-	-	104,500	-
Facilities Management	P13	0115	Wilson Parke Avenue Building – Roof Replacement	-	633,410	-	633,410	-	-
Facilities Management	P14	0001	HMS Courthouse – Renovate the Old Probate Court Space	-	92,525	-	-	36,343	-
Facilities Management	P15	0115	Nootsie House – Roof Replacement	-	21,500	-	21,500	-	-
Facilities Management	P16	0001	Ray Martinez Building – 1st Floor Lobby Remodel	-	57,359	-	-	-	-
Facilities Management	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(102,517)	-	-
Facilities Management	PBO	0001	10% ATB Toner Budget Reduction	-	-	-	(1,087)	-	-
Facilities Management	PBO	0001	50% Travel Budget Reduction	-	-	-	(40,956)	-	-
Facilities Management	PBO	0001	North Campus FF&E HHS Audio/Visual Equipment	-	-	-	-	200,000	-
Facilities Management	PBO	0001	Civil Family Courts Facility FF&E Earmark (CAR Reserve Earmark Recommended)	-	-	-	-	-	-
Facilities Management	PBO	0003	10% ATB Operating Submission Reduction	-	-	-	(13,510)	-	-
Facilities Management	PBO	0003	50% Travel Budget Reduction	-	-	-	(1,785)	-	-
<b>Facilities Management Total</b>				<b>692,529</b>	<b>17,983,407</b>	<b>7.00</b>	<b>1,231,254</b>	<b>11,697,615</b>	<b>5.00</b>
Centralized Leases and Utilities (FM)	13	0001	Building Leases - Increase	5,516	-	-	5,516	-	-
Centralized Leases and Utilities (FM)	15	0001	North Campus Lease -One-time costs	3,221,946	-	-	3,221,946	-	-
Centralized Leases and Utilities (FM)	14A	0001	New Probate Courts Utilities Increase	125,000	-	-	114,783	-	-
Centralized Leases and Utilities (FM)	14B	0001	Nelda Wells Spears (New) Utilities Increase	125,000	-	-	114,783	-	-
Centralized Leases and Utilities (FM)	14C	0001	North Campus Utilities Increase	125,000	-	-	153,043	-	-
<b>Centralized Leases and Utilities (FM) Total</b>				<b>3,602,462</b>	<b>-</b>	<b>-</b>	<b>3,610,071</b>	<b>-</b>	<b>-</b>
General Administration	01	0001	Census Program Manager Extension	99,711	-	-	-	-	-
General Administration	01	0001	TCTV Teleconferencing and Automation Upgrades for Commissioners Court Meetings	48,000	77,000	-	-	-	-
General Administration	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(2,985)	-	-
General Administration	PBO	0001	50% Travel Budget Reduction	-	-	-	(5,425)	-	-
General Administration	PBO	0001	PBO Correction: Legislative Tracking Service	158	-	-	158	-	-
General Administration	PBO	0001	Transfer to Debt Service	-	-	-	7,242,175	-	-
General Administration	PBO	0001	Transfer: MAXIMUS to PBO	(20,910)	-	-	(20,910)	-	-
General Administration	PBO	0001	Transfer: Media Services from CARS	961,334	-	10.00	961,334	-	10.00
General Administration	PBO	0001	Travis Central Appraisal District	250,000	-	-	250,000	-	-
General Administration	PBO	0001	Waller Creek TIF	500,000	-	-	500,000	-	-
<b>General Administration Total</b>				<b>1,838,293</b>	<b>77,000</b>	<b>10.00</b>	<b>8,924,347</b>	<b>-</b>	<b>10.00</b>
Health and Human Services	01	0001	Basic Needs Assistance Budget	3,264,585	-	-	2,413,391	-	-
Health and Human Services	02	0001	Basic Needs Staffing Request	458,548	31,403	7.00	-	-	-
Health and Human Services	03	0001	COVID-19: Social Service Investments: Cycle 2 Funding Plan	6,280,233	-	-	-	-	-
Health and Human Services	04	0001	Medication Assisted Treatment (MAT)	150,000	-	-	75,000	-	-
Health and Human Services	05	0001	Flexible Funding for Behavioral Health	24,000	-	-	-	-	-
Health and Human Services	06	0001	Continuity of Care - Subsidized Child Care	-	-	-	-	-	-
Health and Human Services	07	0001	Housing Services (Allocated Reserve Earmark Recommended)	100,000	-	-	-	-	-
Health and Human Services	08	0001	Planning Support	182,521	7,308	2.00	-	-	-
Health and Human Services	09	0001	Public Health Interlocal	11,775	-	-	-	-	-
Health and Human Services	10	0001	Animal Services Interlocal	116,791	-	-	-	-	-
Health and Human Services	11	0001	Emergency Food	2,500,000	-	-	-	-	-
Health and Human Services	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(74,531)	-	-
Health and Human Services	PBO	0001	10% ATB Toner Budget Reduction	-	-	-	(445)	-	-
Health and Human Services	PBO	0001	50% Travel Budget Reduction	-	-	-	(218,063)	-	-
Health and Human Services	PBO	0001	Removal of 6.0 vacant FTEs	-	-	-	(426,236)	-	(6.00)
Health and Human Services	PBO	0149	10% ATB Operating Submission Reduction	-	-	-	(1,510)	-	-
Health and Human Services	PBO	0149	50% Travel Budget Reduction	-	-	-	(7,075)	-	-
<b>Health and Human Services Total</b>				<b>13,088,453</b>	<b>38,711</b>	<b>9.00</b>	<b>1,760,531</b>	<b>-</b>	<b>(6.00)</b>
Human Resources Management	01	0001	Property Insurance and Aviation Insurance	210,000	-	-	210,000	-	-
Human Resources Management	01	8955	Property and Aviation Insurance	210,000	-	-	210,000	-	-
Human Resources Management	02	8955	Risk Manager Succession Position	35,434	-	-	35,434	-	-
Human Resources Management	03	0001	Employee Engagement Survey Year 2	12,000	-	-	12,000	-	-
Human Resources Management	04	0001	Risk Reserve	-	-	-	-	-	-

Summary of Budget Requests and PBO Changes for the FY 2021 Preliminary Budget

Department Name	Rank	Fund	Request Name	Verified Budget Amount			Preliminary Budget Amount		
				Personnel/ Operating	Capital	FTE	Personnel/ Operating	Capital	FTE
Human Resources Management	PBO	0001	ATB Operating Submission Reduction	-	-	-	(11,203)	-	-
Human Resources Management	PBO	0001	County Contribution to Retiree Healthcare	685,620	-	-	685,620	-	-
Human Resources Management	PBO	0001	General Fund Transfer to Self Insurance Fd 8955	-	-	-	2,000,000	-	-
Human Resources Management	PBO	0001	SuccessFactors - Departmental Transfers	-	-	-	8,409	-	-
Human Resources Management	PBO	0001	Virtual Training/SuccessFactors Earmark (Allocated Reserve Earmark Recommended)	-	-	-	-	-	-
Human Resources Management	PBO	8955	Cyber Security Increase	-	-	-	150,000	-	-
<b>Human Resources Management Total</b>				<b>1,153,054</b>	<b>-</b>	<b>-</b>	<b>3,300,260</b>	<b>-</b>	<b>-</b>
Information Technology Services (ITS)	01A	0001	COVID 19: DocuSign and Other WFH Licenses	263,881	-	-	263,881	-	-
Information Technology Services (ITS)	01B	0001	ITS Maintenance Agreements	884,062	-	-	884,062	-	-
Information Technology Services (ITS)	03	0001	Infrastructure Lifecycle Replacements	-	4,952,609	-	-	2,574,800	-
Information Technology Services (ITS)	04	0001	Cabling Infrastructure Lifecycle Replacement (CAR Reserve Earmark Recommended)	-	1,116,000	-	-	-	-
Information Technology Services (ITS)	05	0001	Server, Storage and Network Growth	-	915,000	-	-	915,000	-
Information Technology Services (ITS)	06	0001	HHS Enterprise Client Mgmt. Sys-Phase III (CABA Repl. W./ SPW)	100,205	2,000,000	1.00	100,205	2,000,000	1.00
Information Technology Services (ITS)	09	0001	Data Management and Protection (Allocated Reserve Earmark Recommended)	430,067	4,819	2.00	-	-	-
Information Technology Services (ITS)	10	0001	HIPAA Compliance (Allocated Reserve Earmark Recommended)	453,269	9,638	2.00	-	-	-
Information Technology Services (ITS)	08A	0001	Network Segmentation Earmark Rebudget (CAR Reserve Earmark Recommended)	-	1,197,555	-	-	-	-
Information Technology Services (ITS)	08B	0001	Access Management and Multifactor Authentication Earmark Rebudget (CAR Reserve Earmark Recommended)	-	-	-	-	-	-
Information Technology Services (ITS)	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(13,364)	-	-
Information Technology Services (ITS)	PBO	0001	10% ATB Toner Budget Reduction	-	-	-	(130)	-	-
Information Technology Services (ITS)	PBO	0001	50% Travel Budget Reduction	-	-	-	(96,222)	-	-
Information Technology Services (ITS)	PBO	0001	Remove IT Division Director Position	(182,033)	-	(1.00)	(182,033)	-	(1.00)
Information Technology Services (ITS)	PBO	0001	CareWare Expansion (Allocated Reserve Earmark Recommended)	-	-	-	-	-	-
Information Technology Services (ITS)	PBO	0001	Commissioners Court Virtual Meetings (Allocated Reserve Earmark Recommended)	-	-	-	-	-	-
Information Technology Services (ITS)	PBO	0001	Body Cameras Earmark (Allocated Reserve Earmark Recommended)	-	-	-	-	-	-
<b>Information Technology Services (ITS) Total</b>				<b>1,949,451</b>	<b>10,195,621</b>	<b>4.00</b>	<b>956,399</b>	<b>5,489,800</b>	<b>-</b>
Centralized Computer Services (ITS)	02	0001	Central Computer Replacement	-	3,687,590	-	-	1,586,550	-
Centralized Computer Services (ITS)	PBO	0001	New Computers	-	-	-	-	-	-
Centralized Computer Services (ITS)	PBO	0001	Notebooks & Peripherals Earmark (CAR Reserve Earmark Recommended)	-	-	-	-	-	-
<b>Centralized Computer Services (ITS) Total</b>				<b>-</b>	<b>3,687,590</b>	<b>-</b>	<b>-</b>	<b>1,586,550</b>	<b>-</b>
Justice of the Peace - Precinct One	01	0001	Intern	5,578	-	0.14	-	-	-
Justice of the Peace - Precinct One	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(533)	-	-
Justice of the Peace - Precinct One	PBO	0001	10% ATB Toner Budget Reduction	-	-	-	(85)	-	-
Justice of the Peace - Precinct One	PBO	0001	50% Travel Budget Reduction	-	-	-	(7,064)	-	-
Justice of the Peace - Precinct One	PBO	0125	50% Travel Budget Reduction	-	-	-	(1,827)	-	-
Justice of the Peace - Precinct One	PBO	0125	Technology Fund Operating Reduction	-	-	-	(1,826)	-	-
Justice of the Peace - Precinct One	PBO	0137	10% ATB Operating Submission Reduction	-	-	-	(122)	-	-
Justice of the Peace - Precinct One	PBO	0137	50% Travel Budget Reduction	-	-	-	(2,350)	-	-
<b>Justice of the Peace - Precinct One Total</b>				<b>5,578</b>	<b>-</b>	<b>0.14</b>	<b>(13,807)</b>	<b>-</b>	<b>-</b>
Justice of the Peace - Precinct Two	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(706)	-	-
Justice of the Peace - Precinct Two	PBO	0001	10% ATB Toner Budget Reduction	-	-	-	(64)	-	-
Justice of the Peace - Precinct Two	PBO	0001	50% Travel Budget Reduction	-	-	-	(7,303)	-	-
Justice of the Peace - Precinct Two	PBO	0125	50% Travel Budget Reduction	-	-	-	(1,338)	-	-
Justice of the Peace - Precinct Two	PBO	0125	Technology Fund Operating Reduction	-	-	-	(2,315)	-	-
Justice of the Peace - Precinct Two	PBO	0133	Add Vital Statistics Budget for JP2	-	-	-	1,000	-	-
Justice of the Peace - Precinct Two	PBO	0137	10% ATB Operating Submission Reduction	-	-	-	(170)	-	-
Justice of the Peace - Precinct Two	PBO	0137	50% Travel Budget Reduction	-	-	-	(1,730)	-	-
<b>Justice of the Peace - Precinct Two Total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>(12,626)</b>	<b>-</b>	<b>-</b>
Justice of the Peace - Precinct Three	01	0001	Move Business Analyst II from Justice Court Technology Fund to JP3 General Fund	100,570	-	1.00	-	-	-
Justice of the Peace - Precinct Three	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(2,604)	-	-
Justice of the Peace - Precinct Three	PBO	0001	50% Travel Budget Reduction	-	-	-	(6,792)	-	-
Justice of the Peace - Precinct Three	PBO	0125	10% ATB Operating Submission Reduction	-	-	-	(102)	-	-
Justice of the Peace - Precinct Three	PBO	0125	50% Travel Budget Reduction	-	-	-	(3,247)	-	-
Justice of the Peace - Precinct Three	PBO	0125	Technology Fund Operating Reduction	-	-	-	(3,269)	-	-
Justice of the Peace - Precinct Three	PBO	0137	10% ATB Operating Submission Reduction	-	-	-	(719)	-	-

Summary of Budget Requests and PBO Changes for the FY 2021 Preliminary Budget

Department Name	Rank	Fund	Request Name	Verified Budget Amount			Preliminary Budget Amount		
				Personnel/ Operating	Capital	FTE	Personnel/ Operating	Capital	FTE
Justice of the Peace - Precinct Three	PBO	0137	50% Travel Budget Reduction	-	-	-	(3,453)	-	-
Justice of the Peace - Precinct Three	PBO	0137	JP3 Juvenile Case Manager to Part-Time	-	-	-	(44,640)	-	(0.50)
<b>Justice of the Peace - Precinct Three Total</b>				<b>100,570</b>	<b>-</b>	<b>1.00</b>	<b>(64,826)</b>	<b>-</b>	<b>(0.50)</b>
Justice of the Peace - Precinct Four	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(438)	-	-
Justice of the Peace - Precinct Four	PBO	0001	50% Travel Budget Reduction	-	-	-	(3,179)	-	-
Justice of the Peace - Precinct Four	PBO	0001	PBO Correction	-	-	-	(4,309)	-	-
Justice of the Peace - Precinct Four	PBO	0125	50% Travel Budget Reduction	-	-	-	(1,827)	-	-
Justice of the Peace - Precinct Four	PBO	0125	Technology Fund Operating Reduction	-	-	-	(1,826)	-	-
Justice of the Peace - Precinct Four	PBO	0137	10% ATB Operating Submission Reduction	-	-	-	(100)	-	-
Justice of the Peace - Precinct Four	PBO	0137	50% Travel Budget Reduction	-	-	-	(4,632)	-	-
Justice of the Peace - Precinct Four	PBO	0137	Move JP4 Juvenile Case Manager to Fund 152	-	-	-	(98,202)	-	(1.00)
Justice of the Peace - Precinct Four	PBO	0152	Move JP4 Juvenile Case Manager to Fund 152	-	-	-	98,202	-	1.00
<b>Justice of the Peace - Precinct Four Total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>(16,311)</b>	<b>-</b>	<b>-</b>
Justice of the Peace - Precinct Five	01	0001	Special Project Workers	164,862	-	3.00	109,909	-	-
Justice of the Peace - Precinct Five	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(1,280)	-	-
Justice of the Peace - Precinct Five	PBO	0001	10% ATB Toner Budget Reduction	-	-	-	(174)	-	-
Justice of the Peace - Precinct Five	PBO	0001	50% Travel Budget Reduction	-	-	-	(2,105)	-	-
Justice of the Peace - Precinct Five	PBO	0125	50% Travel Budget Reduction	-	-	-	(1,827)	-	-
Justice of the Peace - Precinct Five	PBO	0125	Technology Fund Operating Reduction	-	-	-	(1,826)	-	-
<b>Justice of the Peace - Precinct Five Total</b>				<b>164,862</b>	<b>-</b>	<b>3.00</b>	<b>102,697</b>	<b>-</b>	<b>-</b>
Justice Planning	01	0001	APD Forensic Review	935,298	-	-	935,298	-	-
Justice Planning	02	0001	DPS Forensic Review	167,279	-	-	167,279	-	-
Justice Planning	03	0001	MHPD – Felony Expansion Grant Match	51,135	-	-	51,135	-	-
Justice Planning	04	0001	RNR Tool Simulation – Year 2	12,119	-	-	-	-	-
Justice Planning	05	0001	WD – Commercial Driver’s License Training	100,000	-	-	-	-	-
Justice Planning	06	0001	OPR – Career Ladders	17,388	-	-	-	-	-
Justice Planning	07	0001	MHPD-Career Ladders	8,305	-	-	-	-	-
Justice Planning	08	0001	OCR- Career Ladders	7,908	-	-	-	-	-
Justice Planning	09	0001	Law Book Subscription Increase	5,775	-	-	-	-	-
Justice Planning	10	0001	OPR – Reclassification – Paralegal to Sr. Paralegal	6,546	-	-	-	-	-
Justice Planning	11	0001	Driver’s License - .5 FTE to .75 FTE	36,205	-	0.25	-	-	-
Justice Planning	12	0001	Expunction Program	84,540	-	0.75	84,540	-	0.75
Justice Planning	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(11,653)	-	-
Justice Planning	PBO	0001	10% ATB Toner Budget Reduction	-	-	-	(160)	-	-
Justice Planning	PBO	0001	50% Travel Budget Reduction	-	-	-	(46,266)	-	-
Justice Planning	PBO	0001	Dispute Resolution Center General Fund Transfer	-	-	-	66,364	-	-
Justice Planning	PBO	0001	Law Library Operating Correction -GF Fund	-	-	-	8,695	-	-
Justice Planning	PBO	0100	10% ATB Operating Submission Reduction	-	-	-	(3,144)	-	-
Justice Planning	PBO	0100	50% Travel Budget Reduction	-	-	-	(14,059)	-	-
Justice Planning	PBO	0100	Law Library Operating Correction- LL Fund	-	-	-	(7,372)	-	-
<b>Justice Planning Total</b>				<b>1,432,498</b>	<b>-</b>	<b>1.00</b>	<b>1,230,657</b>	<b>-</b>	<b>0.75</b>
Juvenile Probation	01	0001	Air Handlers Unit Replacement	-	650,000	-	-	650,000	-
Juvenile Probation	02	0001	Domestic Relations Office Integrated System	-	800,000	-	-	-	-
Juvenile Probation	03	0001	Tyler Supervision Enterprise	250,000	-	-	125,000	-	-
Juvenile Probation	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(46,817)	-	-
Juvenile Probation	PBO	0001	10% ATB Toner Budget Reduction	-	-	-	(3,065)	-	-
Juvenile Probation	PBO	0001	50% Travel Budget Reduction	-	-	-	(150,774)	-	-
Juvenile Probation	PBO	0001	Removal of 8 Vacant FTEs	(525,703)	-	(8.00)	(525,703)	-	(8.00)
<b>Juvenile Probation Total</b>				<b>(275,703)</b>	<b>1,450,000</b>	<b>(8.00)</b>	<b>(601,359)</b>	<b>650,000</b>	<b>(8.00)</b>
Juvenile Public Defender	01	0001	Attorney Career Ladders	55,274	-	-	-	-	-
Juvenile Public Defender	02	0001	JPD Expert & Consulting Fees	40,000	-	-	40,000	-	-
Juvenile Public Defender	03	0001	Juvenile Public Defender: Legal Secretary	61,316	4,819	1.00	61,161	4,819	1.00
Juvenile Public Defender	04	0001	JPD Office Specialist	50,851	4,819	1.00	-	-	-
Juvenile Public Defender	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(1,355)	-	-
Juvenile Public Defender	PBO	0001	10% ATB Toner Budget Reduction	-	-	-	(142)	-	-
Juvenile Public Defender	PBO	0001	50% Travel Budget Reduction	-	-	-	(5,762)	-	-

Summary of Budget Requests and PBO Changes for the FY 2021 Preliminary Budget

Department Name	Rank	Fund	Request Name	Verified Budget Amount			Preliminary Budget Amount		
				Personnel/ Operating	Capital	FTE	Personnel/ Operating	Capital	FTE
<b>Juvenile Public Defender Total</b>				<b>207,441</b>	<b>9,638</b>	<b>2.00</b>	<b>93,902</b>	<b>4,819</b>	<b>1.00</b>
Medical Examiner	01	0001	Forensic Pathologist and Autopsy Technician	363,146	11,792	2.00	360,546	11,792	2.00
Medical Examiner	02	0001	Administrative Asst II	57,948	4,119	1.00	-	-	-
Medical Examiner	03	0001	LC/MS/MS Triple Quadrupole	-	361,687	-	-	-	-
Medical Examiner	04	0001	Upgrade to Air Compressor	-	31,829	-	-	-	-
Medical Examiner	05	0001	Clinical Chemistry Analyzer	-	41,100	-	-	-	-
Medical Examiner	06	0001	Avoximeter	-	9,750	-	-	-	-
Medical Examiner	07	0001	Investigations Supplies	7,027	-	-	7,027	-	-
Medical Examiner	08	0001	Morgue Supplies	6,817	5,834	-	6,817	5,834	-
Medical Examiner	NR01	0001	Remove Internally Funded Positions	(130,276)	-	(1.40)	(130,276)	-	(1.40)
Medical Examiner	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	-	-	-
Medical Examiner	PBO	0001	10% ATB Toner Budget Reduction	-	-	-	(702)	-	-
Medical Examiner	PBO	0001	50% Travel Budget Reduction	-	-	-	(24,042)	-	-
<b>Medical Examiner Total</b>				<b>304,662</b>	<b>466,111</b>	<b>1.60</b>	<b>219,370</b>	<b>17,626</b>	<b>0.60</b>
Planning and Budget	01	0001	Economic Development Compliance Agreement with COA	5,000	-	-	5,000	-	-
Planning and Budget	02	0001	Additional Bloomberg Terminal	21,720	-	-	21,720	-	-
Planning and Budget	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(1,381)	-	-
Planning and Budget	PBO	0001	50% Travel Budget Reduction	-	-	-	(37,057)	-	-
Planning and Budget	PBO	0001	Maximus Contract Increase	-	-	-	290	-	-
Planning and Budget	PBO	0001	Maximus Contract Transfer from General Admin to PBO	-	-	-	20,910	-	-
Planning and Budget	PBO	0001	Retirement Study Earmark Rebudget (Allocated Reserve Earmark Recommended)	-	-	-	-	-	-
Planning and Budget	PBO	0001	5501 Airport Blvd Parking Shuttle Earmark (Allocated Reserve Earmark Recommended)	-	-	-	-	-	-
Planning and Budget	PBO	0001	Civil and Family Courts Facility (Budget Rule #9) (CAR Reserve Earmark Recommended)	-	-	-	-	-	-
<b>Planning and Budget Total</b>				<b>26,720</b>	<b>-</b>	<b>-</b>	<b>9,482</b>	<b>-</b>	<b>-</b>
Pretrial Services	01	0001	PI 24/7 Staffing for Magistration	428,056	27,998	6.50	204,809	10,512	3.00
Pretrial Services	02	0001	Electronic Monitoring Caseload (Allocated Reserve Earmark Recommended)	740,538	9,638	2.00	442,473	4,819	1.00
Pretrial Services	03	0001	Court Officer Pilot	141,178	13,108	2.00	-	-	-
Pretrial Services	04	0001	Teleworking	248,784	-	-	-	-	-
Pretrial Services	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(7,959)	-	-
Pretrial Services	PBO	0001	10% ATB Toner Budget Reduction	-	-	-	(850)	-	-
Pretrial Services	PBO	0001	50% Travel Budget Reduction	-	-	-	(13,000)	-	-
Pretrial Services	PBO	0001	Eliminate Vacant Drug Court Positions	-	-	-	(177,138)	-	(2.50)
Pretrial Services	PBO	0001	Reallocate Counselor to Pretrial Officer	-	-	-	-	-	-
Pretrial Services	PBO	0131	10% ATB Operating Submission Reduction	-	-	-	(1,508)	-	-
Pretrial Services	PBO	0131	50% Travel Budget Reduction	-	-	-	(6,292)	-	-
<b>Pretrial Services Total</b>				<b>1,558,556</b>	<b>50,744</b>	<b>10.50</b>	<b>440,535</b>	<b>15,331</b>	<b>1.50</b>
Probate Court	01	0001	Substitute Court Reporter - Increase in Daily Rate	1,000	-	-	-	-	-
Probate Court	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(1,090)	-	-
Probate Court	PBO	0001	10% ATB Toner Budget Reduction	-	-	-	(324)	-	-
Probate Court	PBO	0001	25% Travel Budget Reduction	-	-	-	(6,037)	-	-
<b>Probate Court Total</b>				<b>1,000</b>	<b>-</b>	<b>-</b>	<b>(7,451)</b>	<b>-</b>	<b>-</b>
Public Defender's Office	01	0001	TIDC Public Defender Office & CAPDS Enhancement Grant Match Year 2	2,762,522	-	-	703,755	-	-
<b>Public Defender's Office Total</b>				<b>2,762,522</b>	<b>-</b>	<b>-</b>	<b>703,755</b>	<b>-</b>	<b>-</b>
Purchasing	01A	0001	Source to Contract Management System (Allocated and CAR Reserve Earmark Recommended)	1,093,000	-	-	-	-	-
Purchasing	02	0001	HUB Disparity Study (Allocated Reserve Earmark Recommended)	350,000	-	-	-	-	-
Purchasing	03	0001	Contract Compliance FTEs	316,071	19,276	4.00	-	-	-
Purchasing	04	0001	HUB Program FTEs	155,934	9,638	2.00	-	-	-
Purchasing	05	0001	Auctioneer Commissions (Allocated Reserve Earmark Recommended)	60,000	-	-	-	-	-
Purchasing	02A	0001	HUB Legal Resources (Allocated Reserve Earmark Recommended)	-	-	-	-	-	-
Purchasing	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(6,173)	-	-
Purchasing	PBO	0001	50% Travel Budget Reduction	-	-	-	(32,750)	-	-
<b>Purchasing Total</b>				<b>1,975,005</b>	<b>28,914</b>	<b>6.00</b>	<b>(38,923)</b>	<b>-</b>	<b>-</b>
Sheriff	001	0001	Law Enforcement Staffing	5,156,440	4,201,975	47.00	-	-	-

Summary of Budget Requests and PBO Changes for the FY 2021 Preliminary Budget

Department Name	Rank	Fund	Request Name	Verified Budget Amount			Preliminary Budget Amount		
				Personnel/ Operating	Capital	FTE	Personnel/ Operating	Capital	FTE
Sheriff	003	0001	Corrections Officers for Technology Services	144,821	24,880	2.00	-	-	-
Sheriff	004	0001	Kitchen Sergeant	108,061	9,855	1.00	-	-	-
Sheriff	005	0001	Sr. Planner	85,778	7,323	1.00	-	-	-
Sheriff	006	0001	Painter	57,003	51,659	1.00	-	-	-
Sheriff	007	0001	Transportation Court Officers	590,829	45,888	8.00	-	-	-
Sheriff	008	0001	Assistant Range Master	96,264	97,815	1.00	-	-	-
Sheriff	009	0001	Law Enforcement Contract Chaplain	19,200	-	-	-	-	-
Sheriff	010	0001	Video Camera & Storage Upgrade	-	2,000,000	-	-	1,273,570	-
Sheriff	011	0001	Computer Replacement Project	13,000	734,396	-	3,500	510,754	-
Sheriff	012	0001	SWAT Protective Gear	-	93,000	-	-	93,000	-
Sheriff	013	0001	Disaster Response Equipment	2,500	62,000	-	2,500	27,000	-
Sheriff	014	0001	Firearms Safety Vests	-	26,800	-	-	26,800	-
Sheriff	015	0001	Kitchen Vehicle	-	52,044	-	-	52,044	-
Sheriff	016	0001	Software Projects	129,960	65,840	-	129,960	-	-
Sheriff	017	0001	Active RFID Tracking System	-	2,586,195	-	-	-	-
Sheriff	018	0001	Unmanned Aerial Vehicles	5,600	23,204	-	5,600	-	-
Sheriff	020	0001	Courthouse Security Screening Eqpt	-	27,265	-	-	27,265	-
Sheriff	021	0001	Central Warrants Equipment	-	34,000	-	-	34,000	-
Sheriff	022	0001	Correction Maintenance Projects	-	888,683	-	-	888,683	-
Sheriff	023	0001	TCCC Building Remodel	-	2,849,600	-	-	-	-
Sheriff	024	0001	Marina/Boat Slips and Boat Lifts	22,502	-	-	22,502	-	-
Sheriff	025	0001	VirTra Scenario Training System	-	256,718	-	-	-	-
Sheriff	026	0001	Mail Screener System	-	182,400	-	-	-	-
Sheriff	NR01	0001	Probate Courthouse Security	560,195	116,507	8.00	-	-	-
Sheriff	NR02	0001	Remove Del Valle SROs and SRO Sergeant	(718,876)	-	(8.00)	(718,876)	-	(8.00)
Sheriff	NR03	0001	Corrections Staffing Reduction	(2,269,921)	-	(33.00)	(2,269,921)	-	(33.00)
Sheriff	NR05	0001	Utility Cost Reduction	(400,000)	-	-	(400,000)	-	-
Sheriff	002	0001	Information Services Staffing	394,208	24,845	5.00	-	-	-
Sheriff	019	0001	Building 106 (HSB) Tap Box	-	80,000	-	-	80,000	-
Sheriff	027	0001	CTAC Protective Gear	-	40,250	-	-	40,250	-
Sheriff	028	0001	Tablet Computers and Accessories	16,682	35,540	-	-	-	-
Sheriff	NR06	0001	Remove Internally Funded Positions	(340,525)	-	(4.00)	-	-	-
Sheriff	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(266,243)	-	-
Sheriff	PBO	0001	10% ATB Toner Budget Reduction	-	-	-	(1,907)	-	-
Sheriff	PBO	0001	50% Travel Budget Reduction	-	-	-	(116,814)	-	-
Sheriff	PBO	0001	Jail Energy Savings Project	-	-	-	-	2,016,951	-
<b>Sheriff Total</b>				<b>3,673,721</b>	<b>14,618,682</b>	<b>29.00</b>	<b>(3,609,699)</b>	<b>5,070,317</b>	<b>(41.00)</b>
Tax Assessor - Collector	01	0001	HR Manager I	102,478	8,289	1.00	97,828	8,289	1.00
Tax Assessor - Collector	02	0001	Tax Office Program Coordinator	71,371	7,323	1.00	-	-	-
Tax Assessor - Collector	03	0001	Voter Registration SPWs	187,827	-	-	132,873	-	-
Tax Assessor - Collector	04	0001	Partial Year SPWS	27,479	-	-	-	-	-
Tax Assessor - Collector	05	0001	Forklift	-	34,385	-	-	34,385	-
Tax Assessor - Collector	06	0001	Install Q-Matic at New Building (CAR Reserve Earmark Recommended)	-	67,234	-	-	-	-
Tax Assessor - Collector	07	0001	COVID19 Q-Matic SMS Text/Mobile Messaging	43,939	-	-	-	-	-
Tax Assessor - Collector	08	0001	IVR Replacement	9,000	-	-	-	-	-
Tax Assessor - Collector	09	0001	Communications & Training Tax Specialist III	65,494	4,119	1.00	-	-	-
Tax Assessor - Collector	10	0001	VIT Tax Specialist III	-	-	-	-	-	-
Tax Assessor - Collector	11	0001	Reclassify Accountant to Internal Auditor	7,342	3,749	-	-	-	-
Tax Assessor - Collector	12	0001	Reclassification of BA II to App Dev Analyst Sr	4,612	-	-	-	-	-
Tax Assessor - Collector	13	0001	COVID19 Q-Matic Installation at McKinney Falls Satellite Office	30,432	-	-	-	-	-
Tax Assessor - Collector	14	0001	COVID19 Q-Matic Installation at Oak Hill Satellite Office	26,886	-	-	-	-	-
Tax Assessor - Collector	15	0001	Bilingual Add Pay	25,000	-	-	-	-	-
Tax Assessor - Collector	16	0001	Special Investigative Unit Placeholder	-	-	-	-	-	-
Tax Assessor - Collector	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(18,028)	-	-
Tax Assessor - Collector	PBO	0001	10% ATB Toner Budget Reduction	-	-	-	(1,075)	-	-
Tax Assessor - Collector	PBO	0001	50% Travel Budget Reduction	-	-	-	(87,738)	-	-

Summary of Budget Requests and PBO Changes for the FY 2021 Preliminary Budget

Department Name	Rank	Fund	Request Name	Verified Budget Amount			Preliminary Budget Amount		
				Personnel/ Operating	Capital	FTE	Personnel/ Operating	Capital	FTE
Tax Assessor - Collector	PBO	0001	Reduce Tax Office Program Coordinator 1.0 FTE - SIT	-	-	-	(68,271)	-	(1.00)
Tax Assessor - Collector	PBO	0105	10% ATB Operating Submission Reduction	-	-	-	-	-	-
Tax Assessor - Collector	PBO	0105	50% Travel Budget Reduction	-	-	-	-	-	-
<b>Tax Assessor - Collector Total</b>				<b>601,860</b>	<b>125,099</b>	<b>3.00</b>	<b>55,589</b>	<b>42,674</b>	<b>-</b>
Transportation and Natural Resources (TNR)	01	0001	Risk Safety Specialist II	10,443	-	-	-	-	-
Transportation and Natural Resources (TNR)	01	0145	Risk Safety Specialist II	24,319	-	-	-	-	-
Transportation and Natural Resources (TNR)	02	0001	Park Land Management / Eastern Creeks	496,514	450,035	4.00	-	-	-
Transportation and Natural Resources (TNR)	03	0115	Natural Resources Program Reclassifications	26,598	-	-	-	-	-
Transportation and Natural Resources (TNR)	04	0001	High Resolution Frequently Updated Aerial Imagery	45,000	-	-	36,000	-	-
Transportation and Natural Resources (TNR)	04	0115	High Resolution Frequently Updated Aerial Imagery	45,000	-	-	9,000	-	-
Transportation and Natural Resources (TNR)	05	0001	Engineering for Fleet Building & WSC Access	-	1,000,000	-	-	-	-
Transportation and Natural Resources (TNR)	06	0115	BCP Operations & Maintenance (Other Funding Source Earmark Recommended)	152,457	4,119	1.00	60,000	-	-
Transportation and Natural Resources (TNR)	07	0001	Parks Project Management	294,128	99,638	2.00	-	-	-
Transportation and Natural Resources (TNR)	08	0001	(Interlocal Reserve) CAP Metro ILA TC Transit Development Plan	156,734	-	-	-	-	-
Transportation and Natural Resources (TNR)	09	0001	Countywide Floodplain Study	-	2,000,000	-	-	-	-
Transportation and Natural Resources (TNR)	10	0001	Onion Creek Greenway Phase II and Phase III Park Rangers	239,952	197,692	2.00	-	-	-
Transportation and Natural Resources (TNR)	11	0001	Safety and Mobility Study - Hamilton Pool Rd in the Pedernales River Crossing Area	500,000	-	-	-	-	-
Transportation and Natural Resources (TNR)	12	0001	Tree Mitigation Program	75,000	-	-	-	-	-
Transportation and Natural Resources (TNR)	13	0001	Groundwater Monitoring Pilot Study Extension	75,000	-	-	-	-	-
Transportation and Natural Resources (TNR)	14	0001	County Employee Transit Passes	23,000	-	-	-	-	-
Transportation and Natural Resources (TNR)	15	0001	Parks Marketing and Special Events Manager	178,957	-	1.00	-	-	-
Transportation and Natural Resources (TNR)	16	0001	Bee Creek Sports Complex - Operations	888,149	699,507	11.00	-	-	-
Transportation and Natural Resources (TNR)	17	0115	BCP Visitor Center Staff (Other Funding Source Earmark Recommended)	248,446	167,877	3.00	-	-	-
Transportation and Natural Resources (TNR)	18	0001	Travis County Lakes/Colorado River Crossing Feasibility Study	-	1,500,000	-	-	-	-
Transportation and Natural Resources (TNR)	19	0001	Park Infrastructure Reinvestment Initiative Deferred Maintenance	242,723	-	-	-	-	-
Transportation and Natural Resources (TNR)	20	0001	Park Infrastructure Reinvestment Initiative (Turf Rehab)	106,000	-	-	-	-	-
Transportation and Natural Resources (TNR)	21	0001	Park Forestry	237,741	104,229	1.00	-	-	-
Transportation and Natural Resources (TNR)	22	0001	Arkansas Bend Phase II Operations	555,374	350,376	5.00	-	-	-
Transportation and Natural Resources (TNR)	22	0115	Arkansas Bend Phase II Operations	89,601	113,785	1.00	203,386	-	1.00
Transportation and Natural Resources (TNR)	23	0001	Special Events and Projects Overtime Pay	80,104	-	-	-	-	-
Transportation and Natural Resources (TNR)	24	0001	Playground Replacement	-	204,462	-	-	-	-
Transportation and Natural Resources (TNR)	25	0001	Park Ranger Add Pay	12,065	-	-	-	-	-
Transportation and Natural Resources (TNR)	25	0001	Park Ranger Senior Career Ladder Add Pay	12,374	-	-	-	-	-
Transportation and Natural Resources (TNR)	26	0001	Park Rangers e-Citation Writers	14,300	-	-	14,300	-	-
Transportation and Natural Resources (TNR)	27	0001	Park Recycling and Waste Management	110,000	-	-	-	-	-
Transportation and Natural Resources (TNR)	28	0001	Parks Security Systems	252,000	-	-	-	-	-
Transportation and Natural Resources (TNR)	29	0001	Parks West & Ranger Residences, Owens - Operations & Maintenance	82,000	-	-	-	-	-
Transportation and Natural Resources (TNR)	30	0001	2017 Bond Prop A	-	27,000,000	-	-	27,000,000	-
Transportation and Natural Resources (TNR)	30	0001	COs for Atlas 14 for Bond Prop A	-	6,615,514	-	-	6,615,514	-
Transportation and Natural Resources (TNR)	30	0001	Flood Studies Funded with General Fund	-	440,000	-	-	440,000	-
Transportation and Natural Resources (TNR)	30	0001	FY 2018 CO Critical Safety Projects	-	30,161,100	-	-	30,161,100	-
Transportation and Natural Resources (TNR)	31	0001	2017 Bond Prop B	-	7,225,000	-	-	7,225,000	-
Transportation and Natural Resources (TNR)	32	0001	HMAC, Alternative Paving, and ADA Sidewalks	-	12,500,000	-	-	8,000,000	-
Transportation and Natural Resources (TNR)	33	0001	Timber Creek Park Operations/Rangers	565,509	655,850	5.00	-	-	-
Transportation and Natural Resources (TNR)			Southwestern Travis County Groundwater Conservation District (SWTCGCD) (Allocated Reserve						
Transportation and Natural Resources (TNR)	Ext	0001	Earmark Recommended)	150,000	-	-	-	-	-
Transportation and Natural Resources (TNR)	NR	0001	Vehicle Replacement	-	7,203,809	-	-	7,203,809	-
Transportation and Natural Resources (TNR)	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(309,675)	-	-
Transportation and Natural Resources (TNR)	PBO	0001	10% ATB Toner Budget Reduction	-	-	-	(1,087)	-	-
Transportation and Natural Resources (TNR)	PBO	0001	50% Travel Budget Reduction	-	-	-	(186,755)	-	-
Transportation and Natural Resources (TNR)	PBO	0001	Budget Child Safety Program Revenue for Trfr to ISDs	-	-	-	212,000	-	-
Transportation and Natural Resources (TNR)	PBO	0001	Flood Related Resources	-	1,000,000	-	-	1,000,000	-
Transportation and Natural Resources (TNR)	PBO	0001	GF Vacancy Reductions	-	-	-	(19,519)	-	(0.30)
Transportation and Natural Resources (TNR)	PBO	0001	Remove Child Safety Program	(316,876)	-	(1.00)	(312,697)	-	(1.00)
Transportation and Natural Resources (TNR)	PBO	0001	Road and Bridge Transfer	1,000,000	-	-	3,900,000	-	-
Transportation and Natural Resources (TNR)	PBO	0001	TCSO Kitchen Van M&O	3,800	-	-	3,800	-	-

**Summary of Budget Requests and PBO Changes for the FY 2021 Preliminary Budget**

Department Name	Rank	Fund	Request Name	Verified Budget Amount			Preliminary Budget Amount		
				Personnel/ Operating	Capital	FTE	Personnel/ Operating	Capital	FTE
Transportation and Natural Resources (TNR)	PBO	0001	Parks Earmark (Allocated Reserve Earmark Recommended)	-	-	-	-	-	-
Transportation and Natural Resources (TNR)	PBO	0001	Parks Point of Sale Earmark (CAR Reserve Earmark Recommended)	-	-	-	-	-	-
Transportation and Natural Resources (TNR)	PBO	0001	Menchaca Road TxDOT Overage (CAR Reserve Earmark Recommended)	-	-	-	-	-	-
Transportation and Natural Resources (TNR)	PBO	0001	Failing Vehicles Earmark (CAR Reserve Earmark Recommended)	-	-	-	-	-	-
Transportation and Natural Resources (TNR)	PBO	0001	One-time BCP Transfer (CAR Reserve Earmark Recommended)	1,000,000	-	-	-	-	-
Transportation and Natural Resources (TNR)	PBO	0001	10% Fuel Reduction (Allocated Reserve Earmark Recommended)	-	-	-	(251,198)	-	-
Transportation and Natural Resources (TNR)	PBO	0115	10% ATB Operating Submission Reduction	-	-	-	(3,056)	-	-
Transportation and Natural Resources (TNR)	PBO	0115	50% Travel Budget Reduction	-	-	-	(5,042)	-	-
Transportation and Natural Resources (TNR)	PBO	0145	10% ATB Operating Submission Reduction	-	-	-	(52,903)	-	-
Transportation and Natural Resources (TNR)	PBO	0145	10% Fuel Reduction	-	-	-	(73,302)	-	-
Transportation and Natural Resources (TNR)	PBO	0145	50% Travel Budget Reduction	-	-	-	(1,350)	-	-
Transportation and Natural Resources (TNR)	PBO	0145	RBF Vacancy Reductions	-	-	-	(474,317)	-	(7.70)
<b>Transportation and Natural Resources (TNR) Total</b>				<b>7,676,412</b>	<b>99,692,993</b>	<b>35.00</b>	<b>2,747,585</b>	<b>87,645,423</b>	<b>(8.00)</b>
Veterans Services	1	0001	COVID-19 Operating Needs - VetPro Software & Cell Phones	10,487	-	-	7,492	-	-
Veterans Services	PBO	0001	10% ATB Operating Submission Reduction	-	-	-	(333)	-	-
Veterans Services	PBO	0001	10% ATB Toner Budget Reduction	-	-	-	(29)	-	-
Veterans Services	PBO	0001	50% Travel Budget Reduction	-	-	-	(8,898)	-	-
<b>Veterans Services Total</b>				<b>10,487</b>	<b>-</b>	<b>-</b>	<b>(1,768)</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>				<b>55,831,899</b>	<b>152,418,013</b>	<b>146.74</b>	<b>27,550,549</b>	<b>115,361,408</b>	<b>(55.15)</b>

# 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<sup>1</sup>

### Contents:

22.001	Purpose 1
22.002	[Reserved for Expansion] 1
22.003	General Approach to Debt 1
22.004	Long-Term Debt 2
22.005	Capital Expenditures 2
22.006	Process to Determine Needs 2
22.007	Debt Principles 3

### **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 adjusted annually through the budget process. The purpose of the CAR

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<sup>1</sup> 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.

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<sup>2</sup>**

- (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 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

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<sup>2</sup> 22.007(c) amended January 15, 2019, Item 17.

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 \$800 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 2021 BUDGET GUIDELINES

### TRAVIS COUNTY VISION, MISSION STATEMENT, GUIDING PRINCIPLES, AND GOALS

#### Vision:

Travis County is an innovative, vibrant community that preserves diverse cultural heritage and natural resources.

#### Mission Statement:

Effectively, efficiently, and equitably provide justice, health, and safety services to improve the quality of life for the people of Travis County.

#### Guiding Principles:

- Equity, Fairness, and Respect
- Financial Sustainability
- Operational Excellence
- Leaders in Innovation

#### Goals:

- Promote community resilience in daily living and in times of emergency
- Promote the well-being of our residents through social, economic, and health and safety initiatives
- Ensure the public safety and peaceful resolution of conflicts through the justice system and other public processes
- Preserve and protect our environment and natural resources through responsible land stewardship
- Empower the public through civic engagement and collaboration
- Foster transportation mobility and accessibility

## INTRODUCTION

Approval of the Budget Guidelines indicates the start to a new budget cycle. This year, we begin the budget process with Senate Bill 2 (SB 2) in effect. SB 2 reduced the cap on the tax rate increase that the Commissioners Court can approve without voter involvement to no more than 3.5 percent. This limitation on local control will require us to think creatively and strategically as we ensure services for our residents are met in this new fiscal environment.

Budget guidelines are approved by the Commissioners Court to accomplish three critical objectives:

- Provide an overall framework 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 in the formulation of their budget submissions.

Furthermore, these guideline discussions provide the Commissioners Court an opportunity to prioritize potential issues that may require additional funding or internal reallocations of existing funds for the next fiscal year.

Travis County provides a wide variety of services and programs which focus primarily on the judicial system, health, emergency and social service delivery, 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 resources are allocated in ways that best benefit the community. Each year, Travis County develops a budget that supports

its core mandated services and promotes resiliency and sustainability. These efforts are even more critical going into FY 2021 given recent revenue cap legislation which sets more confining revenue restrictions and limits local control of taxpayer resources.

Performance data is invaluable to the County's resiliency efforts because it assists decision makers in maximizing the effective use of scarce dollars. The Planning and Budget Office (PBO) continues to increase the use of the County's SAP Budget and Planning module (SBP). This system provides a central information repository of performance data for reporting and analyzing program performance objectives and results.

The success of the budget process is dependent on close collaboration among all stakeholders. PBO is charged with working with all County offices and departments to find the appropriate balance between managing limited available resources and the funding required to efficiently and effectively execute the services provided for our residents.

## ECONOMIC OUTLOOK

With continued decreases in the unemployment and poverty rates and significant population growth, the economic outlook continues to remain positive for the next budget process. Nevertheless, concerns such as the ever-increasing, national deficit and effects from climate change= are threatening long-term prosperity.

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### ON THE NATIONAL FRONT

While the World Bank is expecting 2.5 percent in global economic growth in its January 2020 Global Economic Prospects, growth in the United States is forecast to slow to 1.8 percent this year. According to Kiplinger, a Washington D.C. based publisher of business forecasts, a recession is not anticipated in 2020; however, consumer spending is an overburdened reason for current economic growth compared to business and government spending.

As of December 2019, and after three previous cuts, the Federal Reserve has left the interest rate unchanged. They maintain a target rate range of 1.5 to 1.75 percent. The Federal Reserve predicts no fluctuations in rates occurring in 2020 due to adequate monetary policies and economic stability. While no changes are anticipated, the Federal Reserve has indicated that they will remain flexible.

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### THE TEXAS ECONOMY

The Texas economy continues to remain robust. The Bureau of Economic Analysis (BEA) reports that real GDP increased by an annualized, seasonally adjusted rate of 4.0 percent in the third quarter of 2019. Texas Comptroller Glenn Hager's revenue estimate, published after the conclusion of the 86th Texas Legislature, showed continued growth trends for the state but noted the ongoing uncertainty from national and international policies that might slow future growth.

After the 2020 census, Texas is projected to gain three Congressional seats, and the state anticipates substantial job growth and increased political influence in lieu of the reapportionment of Congressional seats. This gain is a result of an expanding populous. This increase will give Texas greater influence in the political and economic sector.

Similar to the U.S. economy, the Texas economy is flourishing yet slowing down. The Federal Reserve Bank of Dallas' report on annual employment growth includes projections that slow from 2.3 percent to 2.1 percent. The Real Estate Center at Texas A&M University showed unemployment rates remaining steady at 3.4 percent over the last four months. Modest economic growth is predicted to continue throughout the state.

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## THE TRAVIS COUNTY ECONOMY

Travis County is prospering in an exceptional economic environment. According to the U.S. Bureau of Labor Statistics, in November 2019, the County's non-seasonally adjusted unemployment rate was at 2.5 percent, outpacing the nation and Texas at 3.5 percent and 3.4 percent, respectively. Information and service providing industries have shown substantial growth compared to the education and health service sectors. Unprecedented unemployment rates also present challenges; Wells Fargo Securities note that while low unemployment rates show progression for the region, it becomes increasingly difficult for employers to fill positions and locate skilled labor.

The Austin area has evolved into a technology hub and is continuing to attract more technology-based employers among other fields. According to Forbes, future projections show growth in technology careers, particularly in the Austin area. Apple currently has more than 6,000 employees in Austin and Google is expanding throughout the greater Austin area.

The Austin area also outpaces the nation in terms of economic success. According to Wells Fargo Securities, the Austin economy performed three times better than the nation during the most recent economic recession. Nevertheless, SB 2 could negatively impact our ability to weather an economic downturn in future years.

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## LEGISLATIVE UPDATE AND FINANCIAL CONSIDERATIONS

In 2019, the 86th Texas Legislature met for its regular session, adjourning in May. As expected, the Legislature limited local governments' ability to raise property tax revenue. SB 2 generally prohibits counties from raising the maintenance and operations (M&O) tax rate to provide more than 3.5 percent more revenue than in the year prior starting in FY 2021, excluding revenue from new construction, unless the voters approve the tax rate in a referendum. The Legislature also passed bills concerning taxes, fee collections, bonds, mobile voting, and established a grant program to develop flood infrastructure in order to improve the state's ability to respond to natural disasters.

The Texas House and Senate released interim charges at the end of 2019. Both sets of interim charges focus on the implementation and associated rulemaking of legislation passed during session with an emphasis on ensuring the legislative intent of these measures is achieved. The various House and Senate committees will focus on veterans' services and behavioral health policy, justice policies, natural resources, natural disaster readiness and funding, and taxes and fees; including hotel occupancy taxes, school district taxes, and local utilization of sales taxes. Each chamber will monitor the implementation of SB 2 and conduct active oversight of all associated rulemaking of the legislation. These charges reflect the legislative priorities of the Legislature in preparation for the 2021 legislative session.

PBO will continue to monitor the fiscal impact of legislation passed during the 86th legislative session as Travis County prepares for the FY 2021 budget process.

## FY 2021 BUDGET CONSIDERATIONS

The Budget Guidelines have traditionally documented known budget considerations that drive a large part of the budget development. However, the County has been changing course to broaden this perspective and contemplate not only the upcoming budget year, but budget years in the following two to three years.

As we look towards the development of the annual budget, we are acutely aware that revenue caps will impact some of the Court's flexibility and will drive us to think more creatively. To better position the County in future years in light of these challenges, the County is in the early stages of embarking on a large-scale strategic planning effort. These efforts will assist the County in prioritizing resources in the long-term.

For the FY 2021 budget process, estimates of known budget drivers are identified and included in this document. These cost drivers and other budget priorities 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.

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#### DEPARTMENTAL TARGET BUDGETS

The FY 2021 Target Budget represents the FY 2020 Adopted Budget plus the annualized impact of any new increases approved during FY 2020, 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 2021 is \$705.1 million (including \$667.52 million in base budgets) and represents initial requirement 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.

As previously noted, revenue cap legislation will impact future budgetary flexibility. Therefore, PBO is proposing additional, partnered review of departmental budgets beginning in the FY 2022 budget process. Such a review is proposed over a three to five-year cycle. This review would not be a performance audit but would instead be a more in-depth review of a department's structure, including mandated and discretionary programs and past budget patterns, in order to provide the Commissioners Court with a fuller view of how resources are spent within the office or department. It is PBO's intent to take the FY 2021 budget process and prototype this review with PBO as the sole department reviewed. Following this model, a review of Commissioners Court departments and/or volunteered elected official departments would follow.

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#### MAINTENANCE AND OPERATIONS BUDGET DRIVERS

Estimated budget drivers have been consolidated into the table below. These budget categories are discussed in greater detail in the next section. Budget drivers such as these generally represent projected FY 2021 expenditures that, unless other direction by Commissioners Court is provided, will require additional funds to be made available either through significant reallocations of existing County resources or by the addition of new ongoing resources.

Table 1  
FY 2021 Preliminary Cost Drivers

	<i>Preliminary Estimate</i>
<b>Target Budgets in Millions</b>	<b>\$705.1</b>
<i>Workforce Investments &amp; Countywide Budget Drivers</i>	
Compensation & Benefits	20.9
Interlocal Agreements	1.9
Facility Operating Expenses	1.6
BCP Transfer & Waller Creek TIF	1.5
<b>Subtotal Workforce Investment &amp; Countywide Budget Drivers</b>	<b>\$25.9</b>
<i>Program Specific Budget Drivers</i>	
TIDC Public Defender Office Grant Match/Indigent Attorney Fees/Justice Related	5.7
Tech-related and Other Approved Project Operating Costs	1.7
New Parks	1.6
Other Priorities and Pilot Programs	1.4
New Courts	0.8
<b>Subtotal Program Specific Budget Drivers</b>	<b>\$11.2</b>
<b>Total</b>	<b>\$742.2</b>
<b>Preliminary Estimated Increase</b>	<b>\$37.1</b>

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## WORKFORCE INVESTMENTS AND COUNTYWIDE BUDGET DRIVERS

### 1. COMPENSATION & BENEFITS

#### A. COMPENSATION

The Travis County Commissioners Court prioritizes its employees in recognition that execute the County's Vision, Mission, and Goals. Travis County has a compensation philosophy that emphasizes the importance of recruitment, motivation, and retention of quality employees that are capable of providing 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 salary standard compensation increases since FY 2016.

Table 2  
History of Employee Salary Compensation, FY 2016 – FY 2020

<i>Employee Type</i>	<i>FY 2016</i>	<i>FY 2017</i>	<i>FY 2018</i>	<i>FY 2019</i>	<i>FY 2020</i>
Classified (Standard Increases)	N/A	2.5% across the board increase	2.0% across the board increase <sup>1</sup>	2.5% across the board increase <sup>2</sup>	3.0% targeted increase <sup>3</sup>
Classified (Other)	Market Salary Survey Adj. Livable wage \$13/hr.	1st year of Benchmark Study;	2nd year of Benchmark Study; Compression	3rd year of Benchmark Study, Compression	Full Market Salary Survey; \$15 County Minimum Wage & Compression
Peace Officer Pay Scale (POPS)	One Step Increase	One Step Increase	One Step Increase	- One Step Increase - 2% Scale Increase	One Step Increase

1 Ongoing salary increase for regular classified employees who were hired as of April 1, 2017. Minimum increase for regular full-time employees is \$1,200.

2 Ongoing salary increase for regular classified employees who were hired as of April 1, 2018. Minimum increase for regular full-time employees is \$1,200.

3 Ongoing salary increase for regular classified employees who were hired as of April 1, 2019 and did not receive at least a 3% salary increase from the Market Salary Survey, \$15 County Minimum Wage & Compression adjustments.

Classified Employees: The Compensation Committee is charged with making recommendations to the Commissioners Court about compensation-related matters for the upcoming fiscal year. Per County Code §114.043, each year during January, the Chair of the Compensation Committee reconvenes the Compensation Committee and then reports their recommendation to the Commissioners Court. The Compensation Committee prioritized funding the Benchmark Study in FY 2021 with a note that the recommendation was made with information known to date, and that further recommendations may come forward later in the process. Regardless, the committee noted that funding for the Benchmark Study in successive years after FY 2021 should also be a priority of the Court and failure to fully fund the studies will have a significant negative impact on employee compensation equity.

The Human Resources Department (HRMD) will be working on the Benchmark Study through the spring and will discuss it as well as any other workforce efforts with the Commissioners Court in May 2020. The Compensation Committee also provided a prioritized list of compensation items, including an across the board increase and bilingual pay, among others. Finally, the Committee noted that Travis County HRMD is working on a series of initiatives, including revision to the classified pay scale, career ladder, benchmark, FLSA changes, and bilingual pay. All of these efforts will need to be prioritized throughout the budget process by Commissioners Court, with further input from the Compensation Committee and employees.

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. As a part of the FY 2020 budget process, the Commissioners Court requested a review of the structure of the pay scale and if any market adjustments were needed. Since that time, a working group of stakeholders are been developing recommendations that will be presented later in the budget process. The budget drivers presented for compensation provide sufficient flexibility to fund one step increase for employees on the Peace Officer Pay Scale as past practice and resources based on the working group’s preliminary discussions. The cost of these recommendations will be further refined from feedback from the working group and the Commissioners Court. The POPS pay scale was last increased in FY 2019 by 2.0 percent.

Elected Officials: HRMD conducted research in 2018 which concluded that Travis County Elected Officials were paid below their market peers. A multi-year plan was approved by the Commissioners Court to increase most elected officials’ salaries

to the market level over the course of three years. The budget drivers include funding for year three of this plan and funds were reserved in the FY 2020 budget for this purpose.

FY 2021-2023 Considerations: The Commissioners Court has a clear commitment to its workforce and ensure 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, free parking, holidays and elements of work/life balance (when comparable and measurable), and employee mobility. During the FY 2020 budget process, the Commissioners Court took the prudent approach of including \$913,291 within the Compensation Reserve to assist with classified compensation priorities in FY 2021. This amount has been adjusted to \$897,418 based on classified compensation actions that have occurred in FY 2020. These funds have been prioritized in the planning parameters for the benchmark study for classified employees.

**B. BENEFITS**

**I. 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 the Employee Benefits Committee and after an employee public hearing.

Reliable cost estimates for benefits in the upcoming fiscal year are not known until the budget process is underway. However, it is important to provide an estimate for these guidelines and the best way to formulate this estimate is based on historic increases experienced by the County in recent years. A summary of the most recent five-year period is shown on the table on the next page.

Table 3  
Increases in County’s Rate Contribution to Employee Health Plan

<i>Fiscal Year</i>	<i>Original Actuary Estimate</i>	<i>Final Budget Increase after Plan Design Changes</i>
2016	13.1%	10.5%
2017	6.4%	4.0%
2018	11.2%	4.9%
2019	3.4%	0.0%
2020	3.1%	2.1%

For FY 2021, PBO recommends planning for an estimated five percent increase in the health plan plus consideration of eligible new retirees projected to be added to the plan. The estimate used for FY 2021 is based on the 10 year compounded annual growth rate (CAGR), which is 4.69 percent. The table above also demonstrates that plan design changes, 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.

FY 2021-2023 Considerations: During this fiscal year, HRMD, Frost, and the Employee Benefits Committee will continue to work to improve the plan to provide better health care coverage and control costs. A number of topics will likely be discussed

in preparation for FY 2021. These topics will likely include issues such as educating employees and retirees about their benefits. In addition, a strategic plan for maintaining a comprehensive benefit plan for County employees, retirees, and covered dependents will be developed that considers long-term cost increases as well as the overall stability of the plans. The development of key performance metrics related to Travis County Health Clinics will also be examined including a review of utilization, employee outreach, and effective marketing efforts for the Travis County Health Clinics. Finally, the exploration of tenure-based contributions for retiree health care will be explored, utilizing the earmarked funds in the Allocated Reserve.

*II. 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. This makes the cost to pay for these benefits, as well as 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 seven percent of their salary (the highest allowed by TCDRS) to the County retirement plan, as set by Commissioners Court.

The County’s required contribution rate for FY 2020 was 16.19 percent of salaries, a 5.5 percent rate increase, with an estimated cost of \$2.7 million. The Commissioners Court approved a retiree cost of living adjustment (COLA) as a part of the FY 2019 Adopted Budget. The cost to fund the COLA in advance would have been \$14.73 million. However, the County is funding the cost of this change over time, which impact the required contribution rate for FY 2021. TCDRS will inform the County of the new required contribution rate during the FY 2021 budget process. The FY 2021 estimate included in the planning parameters assumes a 3.5 percent increase based on the 10 year CAGR for retirement rates of 3.53 percent. The table below provides a brief history of the required contribution rate and the rate increases in the County’s contribution to the Retirement Plan.

Table 4  
County’s Retirement Rate Contribution History, FY 2016 – FY 2020

<i>Fiscal Year</i>	<i>Contribution Rate</i>	<i>Retiree COLA Awarded</i>	<i>Funded Ratio</i>	<i>Rate Increase</i>
2016	13.67%	50% CPI	85.61%	0.00%
2017	14.32%	-	83.26%	4.75%
2018	14.91%	-	86.31%	4.12%
2019	15.34%	50% CPI	86.98%	2.88%
2020	16.19%	-	85.66%	5.54%

FY 2021-2023 Considerations: TCDRS gives employers various suggestions to keep rates stable, including adopting a rate higher than the required rate, adjusting plan benefits, and paying for 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.

It will be important to continue strengthening our plan through our funded ratio based on contributions from the County and anticipated retiree annuities. This ratio has held steady over the last decade or so but should be monitored, and a plan should be discussed around a goal of 90 percent in the future.

Employee Public Hearing: Commissioners Court will hold an employee public hearing on employee-related issues in the Commissioners Courtroom at 700 Lavaca Street and invites all County employees, employee groups, and retirees to give the Commissioners Court feedback for consideration for the FY 2021 budget. The hearing date will be in late May or early June to assist the Court with evaluating any feedback received from the employees. HRMD will send out a notice to all employees once the date and time are finalized by Commissioners Court.

## 2. INTERLOCAL AND OTHER AGREEMENTS

The County has interlocal agreements with the City of Austin and several other state and local partners to provide needed public services. These interlocal agreements include Public Health and Animal Control Services, Emergency Medical Services, Emergency and Communications Center (CTECC), the Regional Radio System, Hazardous Material Mitigation, and Transit Services.

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 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 Public Health and Animal Control Services Interlocal Agreements is based on a cost-sharing formula driven by the percentage of Travis County residents in the unincorporated area.

Travis County also contracts with the City of Austin for the provision of ground Emergency Medical Service and Transportation in the County. This agreement provides paramedic emergency ambulance services to Travis County excluding the City of Austin.

The Combined Transportation, Emergency & Communications Center (CTECC) and Regional Radio System (RRS) 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.

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.

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.

There is also Central Booking Interlocal Agreement with the City of Austin contracting with the County to provide these services for the Austin Police Department. The City's contribution for this agreement is included in the County's revenue estimate.

FY 2021 - 2023 Considerations: Work has continued on improving the negotiations and handling of interlocal agreements. We will continue to explore potential improvements with the County Executives and our City counterparts to ensure that these contracts are efficient and effective and fit well into our annual budget planning process.

These efforts will be even more critical since the City of Austin and County will both be under the same property tax restrictions from SB2.

### 3. FACILITY OPERATING EXPENSES

In FY 2021, three County facilities are expected to open: 1) the Historic Federal Courthouse at 200 West 8<sup>th</sup> Street that will house Probate Court functions (currently housed at the Heman Marion Sweatt Courthouse), 2) a new Central Tax Office at 2433 Ridgepoint Drive (currently located at 5501 Airport Boulevard), and 3) the new North Campus Building at 5535 Airport Boulevard that will house Health and Human Services and the Passport Services Division of the District Clerk's Office. Facilities Management will be requesting funding for utilities, custodial, maintenance, and security resources for these facilities. The new North Campus Building is a leased facility and custodial and maintenance costs will therefore be included in the lease. However, the lease payments and required one-time deposits will need to be added to the Central Leases and Utilities budget. Additionally, the County Clerk and Sheriff's Office will require additional personnel resources for the new Probate Court facility.

FY 2021-2023 Considerations: In addition to the new facilities discussed above, Facilities Management is completing their multiyear project to replace access control systems throughout the County facilities. One-time funding will be needed to complete the project in FY 2021. In addition, there may be critical maintenance, HVAC and security upgrades to existing facilities that will need resources in the FY 2021 budget. PBO intends to work with Facilities Management and other capital intensive offices and departments to formalize an asset replacement schedule as part of the development of a countywide Capital Improvement Plan.

### 4. BALCONES CANYONLANDS PRESERVE (BCP) & WALLER CREEK TRANSFERS

The BCP operates under a regional Section 10(a) permit issued to Travis County and the City of Austin in 1996 by the U.S. Fish and Wildlife Service under the Endangered Species Act. The current budgeted transfer from the General Fund to the BCP Fund is \$19,880,147. Efforts are underway to identify long-term strategies for the completion of Plan requirements as well as appropriate protection of current BCP properties. This work includes the appropriate long-term maintenance and operations budget for Travis County BCP properties. On October 9, 2019, the BCP Coordinating Committee voted to extend the permit past 2026 and to make administrative changes to update the Plan and the associated interlocal agreement with the City of Austin. The Commissioners Court approved this same approach in November.

PBO recommends to the Commissioners Court that the FY 2021 transfer be maintained at the FY 2020 level of \$19.9 million, and that any additional calculated transfer amount be reserved in the General Fund and set aside for future work required by the agreement, including permit extension and any related changes to the interlocal agreement with the City of Austin, given that this agreement prescribes the calculation methodology for the transfer.

In 2008, Travis County entered into a twenty year agreement with the City of Austin for participation in the Waller Creek Tax Increment Finance Zone (TIF). As part of the 20-year agreement, Travis County contributes 50 percent of the property tax on the increase in value of real property in the reinvestment zone (tax increment) for TIF purposes. The tax increment will be used to help repay the debt that was issued by the City to build the Waller Creek Tunnel. The tunnel project consists of the construction of flood control improvements along lower Waller Creek that will provide 100-year storm event flood protection with no out-of-bank roadway flooding for the lower Waller Creek watershed. The project will reduce the width of the floodplain in the reinvestment zone area that will significantly increase the amount of developable land area in the lower Waller Creek watershed. The FY 2020 Adopted Budget includes an increase of \$400,000 in the Waller Creek TIF estimated budget due to increase in value of real property in the reinvestment zone. The total estimated County TIF contribution for fiscal year 2020 is \$2,294,451. The 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. In the meantime, an incremental increase in funding based on historical annual increases is included in the FY 2021 planning parameters.

FY 2021-2023 Considerations: Any changes to the interlocal for the BCP would require review through the BCP Coordinating Committee and approval by the City Council and Commissioners Court and may need to include other funding alternatives to

assure that the permit is not impacted. PBO will work with TNR this fiscal year with the objective of having a permanent recommendation in the FY 2022 budget process.

#### *5. TIDC PUBLIC DEFENDER OFFICE GRANT MATCH/INDIGENT ATTORNEY FEES/JUSTICE RELATED*

In September 2019, the Texas Indigent Defense Commission (TIDC) awarded Travis County \$20.1 million state grant funding over four years, beginning on April 1, 2020 to fund a general countywide public defender office and Capital Area Private Defender Services (CAPDS) improvements. The County's grant contribution for FY 2020 is \$868,402 and will increase each year as the office is fully implemented. In addition, \$2,565,522 is budgeted in the Annualization Reserve to prepare for additional program implementation occurring in FY 2021, as well as a budgeted earmark of \$725,000 for space related costs and associated moves that will occur prior to the start of the grant.

There is also \$185,943 of additional resources to increase the civil indigent attorney hourly rate from \$75 to \$100 for attorneys with certain certifications. This increase has an effective date of April 1, 2020. The rate was matched to the criminal hourly pilot that will be funded in the new TIDC grant for a new public defender office and CAPDS improvements.

TIDC also provides grant funding for the expansion of the Mental Health Public Defender and CAPDS programs. These grants from the TIDC are a step-down discretionary grant program and required a cash match of 20 percent for the first year and increases 20 percent each year until the County assumes all costs after five years in FY 2023. For FY 2020 the increase to the grant match is \$102,270.

In FY 2017, the Criminal Courts received the Holistic Defense Grant to expand the Managed Assigned Counsel (MAC) program by providing social work services and a full-time consultant on immigration issues. This is also a step-down discretionary grant program from the TIDC and FY 2020 will be the fourth and final year of the grant. In FY 2021 it would cost the County \$289,591 to fund the program.

Indigent defense expenditures continue to increase annually requiring significant new County resources. Investments in FY 2020 include an increase of \$600,000 for Civil Courts Legally Mandated Fees to align the base budget with projected expenditures. In addition, an earmark of \$200,000 is included on the Allocated Reserve for these expenses.

For FY 2020 there was also an increase of \$200,000 to the Criminal Courts Legally Mandated Fees budget for indigent attorney fees plus an earmark on the Allocated Reserve of \$863,820 is included in the Adopted Budget for additional resources for potential capital and other types of cases anticipated to be heard in FY 2020.

Several one-time funded additions related to the closure of the Austin Police Department DNA lab will need to be re-evaluated for continued funding in the FY 2021 budget. CAPDS and Juvenile Public Defender are completing their reviews and are now identifying cases that require additional scrutiny. Additional testing funds and a five year contract with CAPDS for case review will be assessed by having further discussions with stakeholder departments on the amount of work needing to be executed in the next fiscal year.

FY 2021-FY 2023 Considerations: The County's total grant match will be \$20.1 million over the four year term of the TIDC grant to fund the public defender office and CAPDS improvements. By FY 2025, the public defender office and related programs will be fully implemented and completely County funded at a cost of approximately \$15 million. An evaluation of related expenses will occur annually to ensure the most efficient use of resources in light of the 3.5 percent revenue cap and how the County can best set aside annual resources to fully cover the program expenses when the grant ends. The County will also likely need to continue to identify ongoing funds for increases for indigent attorney fee requirements and one-time resources related to the closure of the Austin Police Department DNA lab.

## 6. TECH-RELATED AND OTHER APPROVED PROJECT OPERATING COSTS

PBO reviews and analyzes a variety of operating cost increase requests during the budget process and asks departments and offices to internally fund such cost escalators when possible. However, there are some larger operating costs related to programs such as the replacement of the Integrated Justice System that may require additional resources.

Information and Technology Services (ITS) will request to begin replacement of current Tiburon systems in Pretrial Services, Counseling and Education Services and the Sheriff's Department. Tiburon systems are nearing an end of life cycle and will require replacement case management systems for these departments, continuing similar efforts to replace the systems for the Adult and Juvenile Courts case management systems. ITS will also continue the process of replacing Health and Human Services' case management system called Case Management and Benefits Administration (CABA). In addition, funds may be needed to enhance IT security, statutorily-required compliance programs, and other network improvements.

FY 2021-2023 Considerations: IT infrastructure is moving away from on premise hardware needs to requiring user-based licenses and "cloud" based technologies. As that transition occurs, ITS may require additional ongoing operating funds rather than one-time capital costs to serve their customers. Such a shift in funding could impact flexibility within the County's General Fund budget under new revenue caps.

## 7. PARKS

The Travis County Parks system is a valued, though non-mandated County service provided to residents and visitors to the County. Five park projects, related to 2011 and 2017 Bond Projects authorized by voters, are underway and are anticipated to be completed in FY 2021 or FY 2022. Depending on park amenities and security needs, some projects require staff to be hired in advance of the opening so that sufficient training can be completed. For these projects, TNR anticipates needing an additional 32 FTEs, with a total estimated request of over three million dollars. TNR has also indicated several other initiatives related to Parks and Land Management support may be needed in the near future. The FY 2021 Budget Guidelines have assumed a \$1.6 million planning figure based on available resource.

FY 2021-2023 Considerations: As the County's General Fund budget faces increased constraints under new revenue caps, these additional investments will need to be considered in light of other County priorities and may need to be reprioritized or delayed depending on funding availability. Transportation and Natural Resources (TNR) staff is having ongoing discussions with PBO regarding the level of ongoing resources required related to Parks capital projects, and to begin to prioritize for these projects since the full level of service initially envisioned may not be feasible in this fiscal environment.

## 8. OTHER COURT IDENTIFIED PRIORITIES AND PILOT PROGRAMS

The Commissioners Court may, at its discretion, identify other priorities during the development of the FY 2021 budget process that could have an impact on the budget. For example, the Commissioners Court voted last year on a grant that provided partial funding for the creation of a new Public Defender's Office and PBO worked closely with the Courts, Justice Planning and the Commissioners Court to ensure appropriate funding was set aside for this purpose.

As in previous years, PBO will review and make ongoing recommendations on pilot programs that are justified in becoming ongoing programs based on their demonstrated results. The FY 2020 Adopted Budget included the following pilot programs:

- Jury Mass Transit Program – District Clerk (\$20,000)
- Criminal Diversion Programs – Justice of the Peace, Precinct Five (\$164,862)
- Medication Assisted Treatment Opiate Pilot Program – Health and Human Services (\$75,000)

FY 2021-2023 Considerations: Revenue cap legislation highlights the importance of the County's pilot program process to ensure scarce funding is allotted to the most effective new programs or program expansions. Departments are encouraged

to take advantage of the pilot program structure to test new programs and increase their overall effectiveness and efficiency. Finally, the FY 2020 Adopted Budget includes 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 materialize into ongoing commitments by the Commissioners Court that will need to be budgeted for FY 2021 and beyond.

### 9. NEW COURTS

On October 23, 2018, Commissioners Court approved a request from the Civil District Court judges to create an additional Civil and Family District Court due to an increase of cases. During the 86th Legislative Session, Governor Abbott signed into law SB 891. This action established the 455th Civil and Family District Court authorized to be effective October 1, 2020. While District Courts are traditionally authorized in numerical order by the Texas Legislative Council, Travis County was assigned the 455th District Court due to the recycling of the court number as a result of a failed legislative bill to authorize the court in another county. Prior to this, the 459th Civil District Court was authorized to be effective October 1, 2017 and the 450th and 460th Criminal District Courts were authorized to be effective September 1, 2015 and October 1, 2019 respectively. The Civil Courts and District Clerk will submit a FY 2021 budget request for staffing and requirements for the new 455th District Court.

FY 2021-2023 Considerations: In previous years, Commissioners Court has discussed the addition of courts. One probate court is still anticipated to be added in the FY 2021-2025 timeframe. Within this same timeframe, Criminal and Civil Courts may request additional courts due to increases in caseloads. PBO will continue to work with the Criminal and Civil Courts to identify and assess the need for additional courts in the future.

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### IDENTIFIED BUDGET RELATED MATTERS NOT INCLUDED IN BUDGET DRIVERS

There are always other items that could impact the development of the FY 2021 Preliminary Budget directly or impact future budget years that we would need to begin preparations in FY 2021. PBO will work with offices and departments to continue monitoring these issues and others that may materialize, and will keep the Commissioners Court apprised of any substantive changes. Potential issues include, but are not limited to:

- Additional or repurposed positions to meet current workload requirements;
- Additional investments in new programs or service enhancements, including any outcomes from the strategic plan and the updated master plan;
- New unfunded/underfunded mandates;
- County response to natural disasters or other unforeseen events;
- Changes in assumptions that impact the calculation of the County's property tax collection rate and resulting revenue; and
- Other unexpected decreases in state or federal grant funds for established programs with proven results.

### RESERVE LEVELS

Local governmental entities maintain reserves to help mitigate unforeseen risks and to provide a source of funding should additional resources be required for essential services beyond departmental budgeted expenditures. The necessity for reserves in times of uncertainty or worsening economic conditions is heightened and provides necessary fiscal resiliency for the entity.

Travis County has four primary types of budgeted reserves: the Unallocated Reserve, the Allocated Reserve, General Purpose Reserves, and Special Purpose Reserves. Maintaining appropriate Unallocated and General Purpose Reserve levels are important components 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 Court oversight and input into the programs and expenditures supported by these reserved funds.

For FY 2021, 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 CAFR. An Allocated Reserve totaling one percent of budgeted expenditures, excluding earmarks, will be targeted in FY 2021 and an appropriate Capital Acquisition Resources (CAR) Reserve based on staff recommendations in the Preliminary Budget will be continued in FY 2021.

The Emergency Reserve was increased in FY 2020. This reserve is evaluated every year to determine if this reserve should be reduced, maintained or increased. It is likely that PBO will recommend continuing this reserve at its current level of \$8,500,000. Changes to this reserve would likely be recommended to be implemented over more than one budget cycle to ensure, in instances of a recommended reduction, a controlled decrease in Travis County's General Purpose Reserves and any resulting impact on the fund balance.

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.

#### 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 greater financial context. Constructing the annual budget process within a longer financial horizon allows for improved financial planning. The following five-year financial forecast is based on past budget and tax base growth and tax rate trends. 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 growth assumptions based on current information and are intended to deliver a macro level perspective. Information specific to the upcoming fiscal year will be refined as the FY 2021 budget process unfolds.

Over the last decade, Central Texas has seen strong growth, both in population and taxable value. This growth, coupled with a Consumer Price Index increase and other factors such as limited growth in salaries, changing demographics, and a lack of adequate funding for transportation infrastructure, education, and health care from the State, have placed greater pressures on the County's budget.

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#### PROPERTY TAXES, EXEMPTIONS AND HISTORICAL PROPERTY TAX RATES

County government is funded primarily by property taxes. The Travis County portion of the tax bill for a typical taxable homestead is approximately 15 percent of the overlapping total tax bill based on the FY 2020 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://www.traviscad.org/forms/>.

The Commissioners Court has offered the maximum allowed Homestead Exemption of 20 percent to eligible Travis County households for decades. In addition, Travis County offers an optional 65 and Older/Disabled Homestead Exemption of \$85,500. PBO recommends no changes to the County's exemptions for FY 2021.

A summary of major exemptions for FY 2020 offered by Travis County, Central Health, City of Austin, Austin ISD, and Austin Community College below.

Table 5  
FY 2020 Homestead and Other Exemptions by Jurisdiction

<i>Jurisdiction</i>	<i>Homestead Exemption</i>	<i>65 and Older Exemption</i>	<i>Disability Homestead Exemption</i>
Travis County	20%	\$85,500	\$85,500
	with minimum of \$5,000		
Central Health	20%	\$85,500	\$85,500
	with minimum of \$5,000		
City of Austin	8%	\$88,000	\$88,000
	with minimum of \$5,000		
Austin ISD*	\$25,000	\$35,000	\$25,000
Austin Community College	1%	\$160,000	\$160,000
	with minimum of \$5,000		

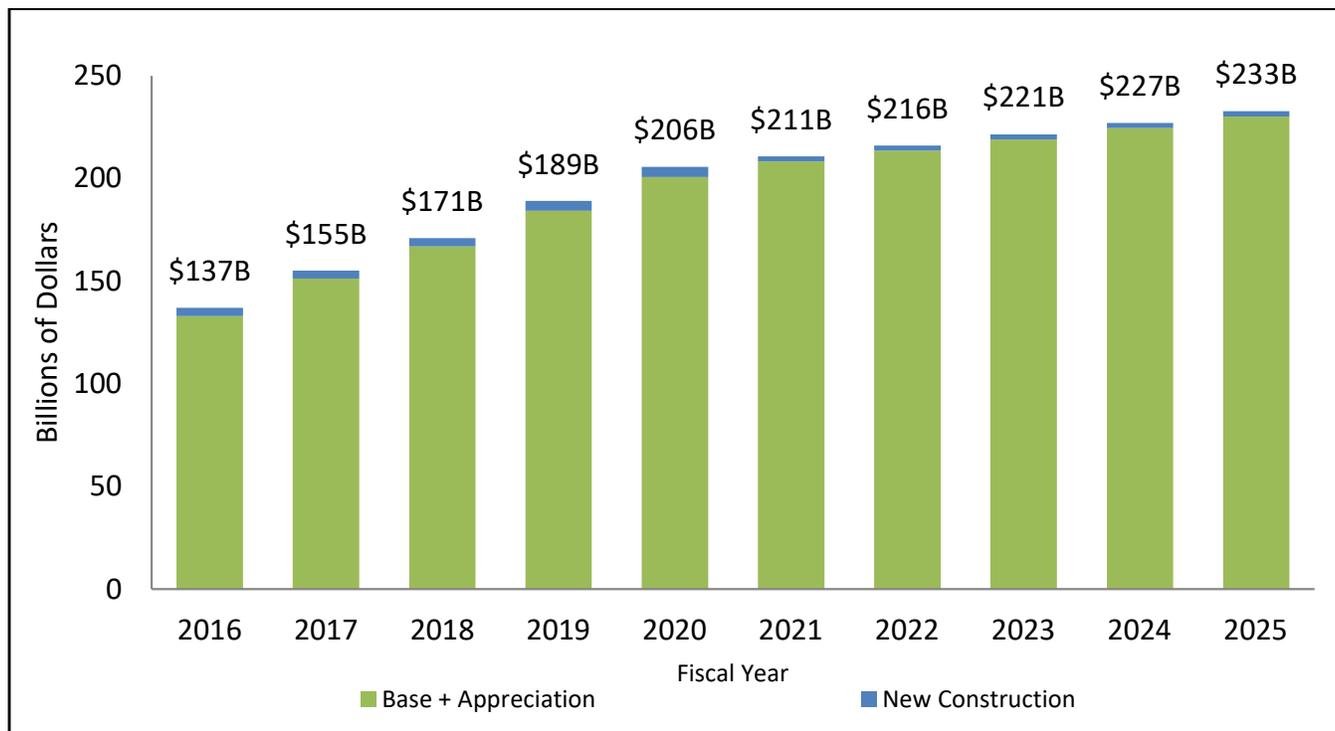
\*State law also automatically sets a tax ceiling that limits school property taxes to the amount the owner paid in the year they first qualified for the 65 and Older or Disabled Exemption.

The total taxable value for all Travis County property increased from \$189.0 billion in the FY 2019 Adopted Budget to \$205.7 billion for the FY 2020 Adopted Budget (based on the certified values as of January 1, 2019), representing an increase of 8.8 percent. The certified value for FY 2020 included new property value of \$5.1 billion, compared to \$4.7 billion in FY 2019. The table on the next page highlights property tax base growth over the last ten years and estimated conservative growth over the next five years.

Chart 1

Total Assessed Value of All Travis County Properties, FY 2016 – 2025

Source: Travis Central Appraisal District



The five-year financial forecast modeling scenarios include assumptions about the value of properties to be certified as of January 1, 2020, that will be used to prepare the FY 2021 budget. The Chief Appraiser certifies this information in July of each year. 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 FY 2021 budget process.

Table 6

Travis County Tax Base Assumptions

Fiscal Year	New Construction Value	Net Taxable Value (NTV)	Total NTV Growth
FY 2020 Certification	\$5.1 billion	\$205.7 billion	8.8%
FY 2021 Projected	\$2.5 billion	\$210.8 billion	2.5%
FY 2022 Projected	\$2.5 billion	\$216.1 billion	2.5%
FY 2023 Projected	\$2.5 billion	\$221.5 billion	2.5%
FY 2024 Projected	\$2.5 billion	\$225.7 billion	2.5%
FY 2025 Projected	\$2.5 billion	\$232.7 billion	2.5%

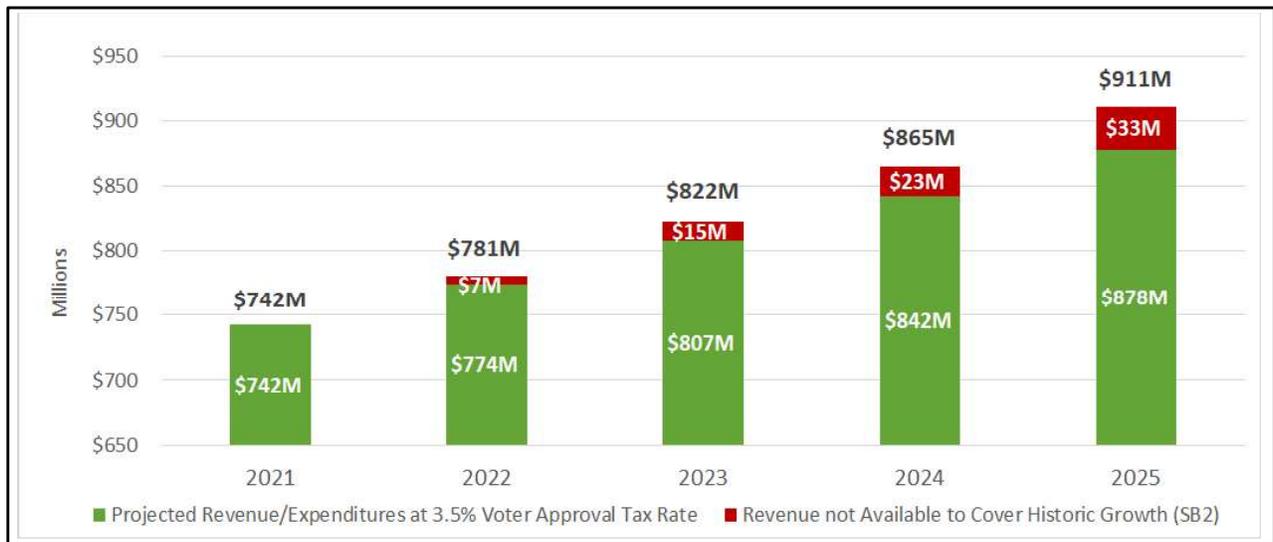
New construction was a record high of \$5.1 billion for FY 2020 and has averaged \$4.4 billion over the last five years. This model uses a very prudent \$2.5 billion at this early stage of the budget process. Underlying assumptions will continue to be

refined as we move closer toward the receipt of the January 1, 2020, certified values that will be used in the final calculations of tax rates for the FY 2021 budget process.

As noted earlier, budget growth at Travis County has been driven by a variety of factors rather than a single issue. The General Fund base departmental budgets have grown at an approximate rate of 5.53 percent per year since 2010. Travis County continues to transition to more performance based budgeting practices by strategically adding resources to programs willing to participate in an intense program review process at the conclusion of a pre-determined program pilot period. This approach, along with a focus on affordability, has forced the budget to conform to a slower rate of growth in recent years. SB 2 does not allow Commissioners to adopt a tax rate higher than 3.5 percent above the Effective Maintenance and Operations rate plus required debt service without voter approval. This rate is now referred to the Voter Approval Rate. In comparison, Travis County property tax rate has averaged 3.94 percent above this rate for the past 30 years. The rate over the past ten years has been slightly lower at 3.84 percent. Both historical averages are more than half below the previous cap of 8 percent per year. The following forecast model likewise projects that the County’s base budgets will need to grow at a 4.3 percent rate to stay within available resources at the Voter Approval Rate.

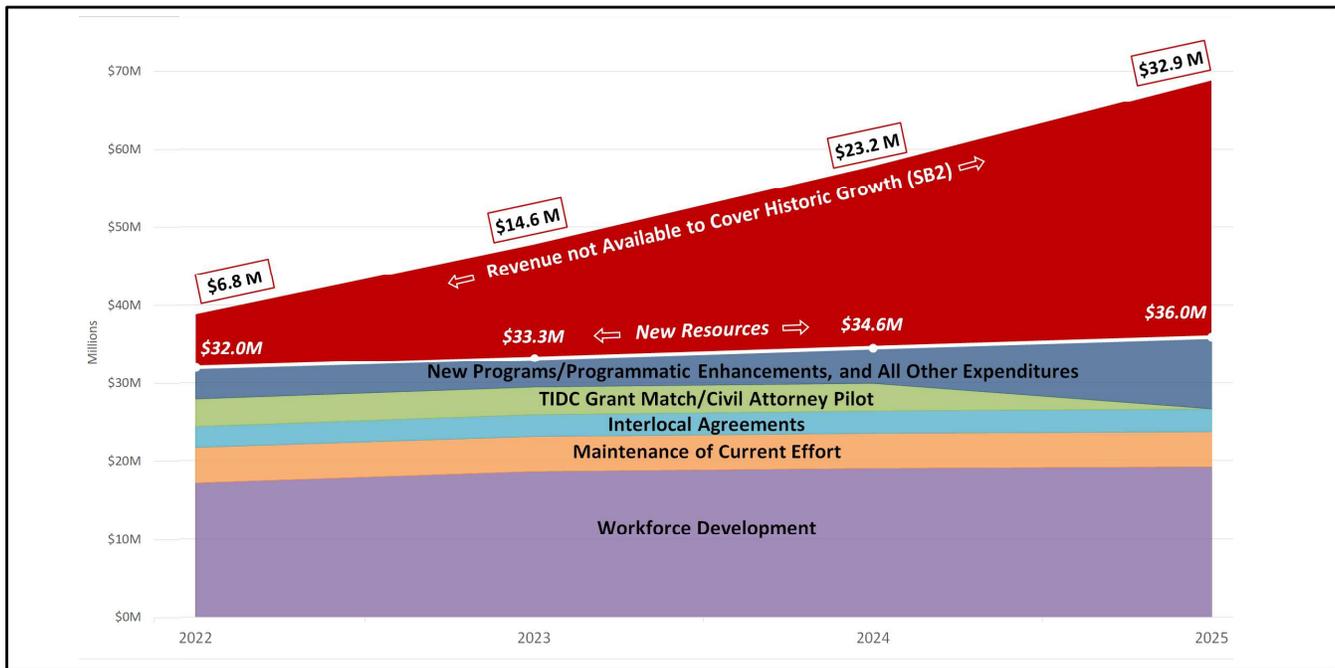
The following forecast illustrates County budgetary growth and related estimated ongoing revenue at the Voter Approval Rate compared to past historical growth.

**Chart 2**  
**Travis County Ongoing Revenue Forecast for FY 2021 to FY 2025**



As shown above, projected revenue under the new 3.5 percent revenue cap rate will not support the historical growth of the past 10 years. The County is projected to grow in population by at least 2.25 percent per year over the next 10 years and that will challenge our ability to support the increasing population without property tax revenue that was available in the past. The first year where when available resources will be below our historic growth will occur in FY 2022. The County is statutorily required to balance its budget each year and will never have a deficit. The areas in red are intended to highlight that this level of resources that will no longer will be available for the Commissioners Court’s priorities for the community.

Chart 3  
Available New Resources vs Historical Budget Growth by Expenditure Category  
(Projected FY 2022 to FY 2025)



Given FY 2022 will be the first year when available resources will not be available to cover historic growth, Chart 3 projects how these past priorities could be allocated within available resources for FY 2022 to FY 2025. The revenue restrictions will undoubtedly have an impact on the budget process and allocation of scarce resources. If PBO were to assume a similar budget driver approach in the coming years under SB2, we would not likely have any financial flexibility to explore program enhancements or new initiatives without a tax rate election.

**STRATEGIES TO HELP MITIGATE IMPACT OF SB2**

The coming years will require a thoughtful pivot to the way Travis County has traditionally approached budgeting. As stated previously, we will be required to reduce our base budget growth from 5.53 percent to 4.30 percent in order to stay within projected parameters while continuing to provide the variety of quality services demanded by our residents. This process began during the development of the FY 2020 budget and will continue as we develop the FY 2021 budget. Additional strategies will be explored and refined to ensure the County long-term financial strength can continue to support our County services. Many of these strategies were introduced within the guidelines, such as a long-term plan for the BCP program and associated transfer, a recommendation for a partnered review of interlocal agreements, and an in-depth review of departmental target budgets. Other strategies include revisiting previous assumptions about the use of lease revenue and energy savings. Finally, other strategies that will require additional work, such as revisiting benefit policies and encouraging innovative practices.

**FY 2021 PRELIMINARY ESTIMATE OF PROPERTY TAX IMPACT TO AVERAGE TAXABLE HOMESTEAD**

Based on PBO’s property tax base assumptions, PBO will balance the Preliminary Budget at Voter Approval Rate and this will be used as the assumed rate in future years. The table below includes the target budget, budget drivers, expected revenue and property tax impact to the average taxable homestead for FY 2021 based on initial planning assumptions.

Table 7

## FY 2021 Budget Priorities and Estimated Tax Impact to the Average Taxable Homestead

<i>Estimated Budget Drivers and Target Budgets</i>	
Budget Drivers (Preliminary Estimate)	\$37.1 M
Target Budgets	\$705.1 M
<b>Total Ongoing Expenses</b>	<b>\$742.2 M</b>
<b>Total Ongoing Revenue (Excludes Fund Balance)</b>	<b>\$742.2 M</b>
<b>Revenue less Expenses</b>	<b>\$ -</b>
<b>Estimated Property Tax Impact for Avg. Taxable Homestead (Increase over FY 2020)</b>	<b>\$42</b>

Travis County is committed to fiscal responsibility and minimizing county property taxes for the average taxable homestead. The public can learn more about Travis County's tax rate history at [https://www.traviscountytexas.gov/images/planning\\_budget/Docs/FY20/10\\_Year\\_Tax\\_History.pdf](https://www.traviscountytexas.gov/images/planning_budget/Docs/FY20/10_Year_Tax_History.pdf).

## 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 2021 budget submissions, and to assist PBO in preliminary preparations for the upcoming budget cycle.

## TARGET BUDGETS

Offices and departments are required to submit their budgets at the FY 2021 Target Budget Level. This Target Budget Level represents the FY 2020 Adopted Budget plus the annualized impact of any new increases approved during FY 2020, 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 provided 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. As stated previously, revenue cap legislation will impact future budgetary flexibility and PBO is proposing additional, partnered review of departmental budgets beginning in the FY 2022 budget process.

## 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 limited to those that are (1) internally funded on a permanent basis for existing 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), or (3) based on an extraordinary and compelling need. 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. New FTEs in the FY 2021 Preliminary Budget will be very limited given future limitations on taxing capacity imposed by the State.

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#### NON-COUNTY REQUESTS

As in prior years, non-county entities that plan to request new or additional funding in the County 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 **March 23, 2020** so that it can be included in the department's overall budget submission.

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.

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 2021 appropriations. Non-county organizations submitting a request through the appropriate County office or department will be included in their submission; however, due to newly imposed revenue caps, will not be considered by PBO for the FY 2021 Preliminary Budget.

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#### 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 appropriate adjustments to budgeted departmental salary savings. In addition, PBO 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. It is not the intent of the Commissioners Court to maintain long-term vacancies where resources could be reallocated towards other higher priorities. Budget Rule #22: Positions Vacant More than One Year, was approved in FY 2020. This new budget rule directs PBO to review positions vacant a year or more to determine why the vacancy exists and to make a recommendation on whether the position should be eliminated. This budget rule does not go into effect until April 1, 2020. The rule requires PBO to prepare an agenda item quarterly to report on these long-term vacancies and to develop recommendations that would be implemented mid-year for departments reporting to Commissioners Court or at the start of the following fiscal year for offices or departments not reporting to the Commissioners Court.

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#### 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 a very limited amount of one-time resources will be available to support such innovative programs. 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. 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 2021, FY 2022, and FY 2023).
- Programmatic performance measures for innovative programs directly relate to the established departmental mission statement, goals, objectives, and performance measures.
- Performance measures focus on outcomes, but also include 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 goals.

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#### NON-PROPERTY TAX REVENUE

The importance of non-property tax revenue has increased, given the revenue caps proposed by the state legislature. These non-property tax revenue sources comprise approximately 13 percent of the County's ongoing revenue. The majority of these 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.

As part of the FY 2020 budget process, PBO worked with the Auditor's Office and various County offices and departments to compile an overview of fees charged for services and facility use countywide. In addition, a new budget rule was added which requires departments to show what the necessary rate in a contract would need to be to ensure full cost recovery, to help Commissioners Court make an informed decision about whether to subsidize the cost to provide the service.

During the FY 2021 budget process, PBO will begin to refine this work and create a central inventory of the fees and revenue contracts held at the department level. This effort is especially important in light of potential artificial revenue caps on property taxes. Some fees have not been adjusted in recent years to keep pace with the costs of providing the service, along with other considerations such as inflation or maintenance costs.

Later this spring, PBO will provide an update to Commissioners Court on its full cost recovery efforts including: School Resource Officer agreements, Law Enforcement Dispatching agreements, CTECC Security agreement, Hays County Prisoner Housing agreement, and HHS Inspection/Permit Fees, among others. In addition, PBO will discuss in greater detail its plan to create a public "fee compendium" listing all of the fees for which the County charges. It is worth noting that due to the technical nature of some fees, such as those in the Medical Examiner's Office, PBO may require assistance from a third-party consultant with subject matter expertise in these areas to assist in updating the fee schedule to reflect full cost recovery. PBO will discuss this in more detail in the spring as well.

Through the rest of the FY 2021 budget process, PBO intends to continue a comprehensive review of fees, to begin looking at whether the current fees support the actual cost or a portion of the cost to the County of providing the services, and which have the potential to be increased.

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 2021 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. As part of the FY 2021 Preliminary Budget, PBO will bring forward a list of proposed fee adjustments for Commissioners Court and the public to review and provide feedback. A comprehensive fee adjustment item will be presented to Commissioners Court in early September for approval as part of the FY 2021 Adopted Budget.

**CALENDAR**

The key dates below are subject to change based on the receipt certified values by TCAD and related statute requirements. SB 2 includes a variety of changes that have been reviewed by PBO and the County Attorney’s Office. The calendar below assumes that Travis County will not consider a rate above the voter approval rate. If the Court were to wish to have a tax election, the last day to vote on the tax rate and to call the election is August 18, 2020.

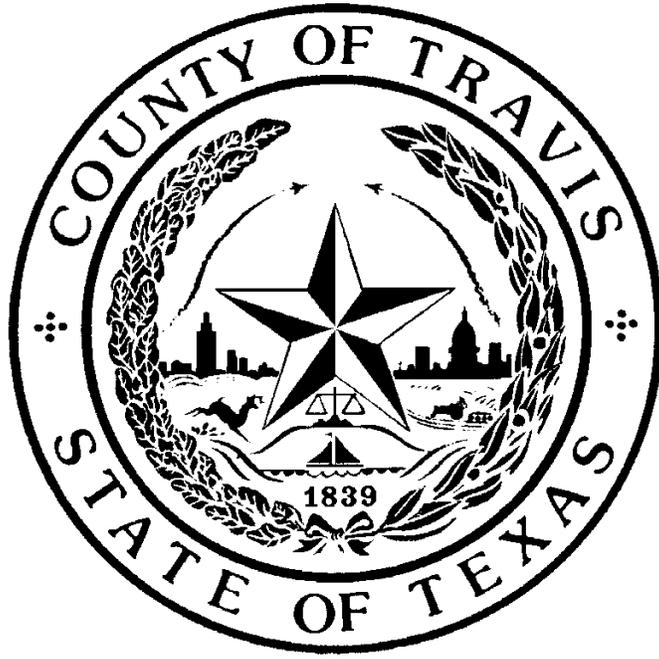
**KEY DATES FOR DEPARTMENTS AND OFFICES**

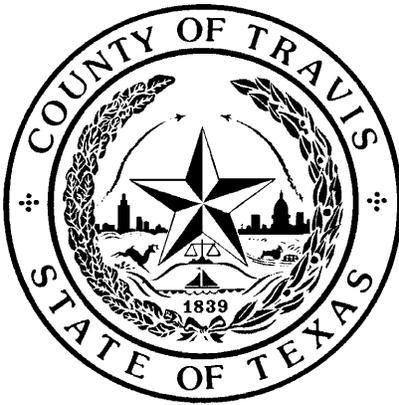
Offices and departments are expected to submit their FY 2021 budget submissions by **Monday, April 20, 2020**. As stated above, this calendar assumes that an election for a tax rate above the voter approval tax rate will not be called for November 3, 2020.

Table 8  
FY 2021 Budget Calendar

<i>Date</i>	<i>Event</i>
March 9 & 12	Budget Kick Off Meetings
April 20	Budgets Due
May (TBD)	Employee Public Hearing
April – June	PBO review of County Budget Submissions
June	Departmental Meetings with PBO
By July 27	Preliminary Budget Published
Week of August 17	Potential Select Budget Hearings (If Requested by Commissioners Court)
September 3 & 4 (if needed)	Budget Mark-Up
September 29	FY 2021 Budget Adopted

**Approved by Commissioners Court on February 11, 2020.**





FISCAL YEAR 2021 PRELIMINARY BUDGET  
SECTION III – REVENUE ESTIMATE

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

SUBJECT: 3<sup>rd</sup> Revenue Estimate for Fiscal Year 2021

DATE: July 28, 2020

Attached is the third revenue estimate for the FY 2021 budget process, which includes the following:

1. Attachment A – General Fund – FY 2021 Estimate of Available Resources;
2. Attachment B – General Fund – Budget Comparison by Revenue Category;
3. Attachment C – All Funds – Budget Comparison; and
4. Attachment D – All Funds – FY 2021 Estimate of Available Resources.

We would like to thank all the Departments and Offices that provided us with updates throughout the budget process as they continually assessed the impact that COVID-19 would have on their operations. Utilizing this data and the certified value from Travis Central Appraisal District (TCAD), we are estimating FY 2021 General Fund revenues to be \$714.3M. This amount consists of \$640.5M in current property taxes and \$73.8M in other taxes and revenue. In collaboration with the Planning and Budget Office, we are forecasting the FY 2021 beginning available fund balance to be \$220.9M. Therefore, at this time we are estimating the total amount of available resources for FY 2021 to be \$935.2M. This represents a \$52.6M increase over the prior year available resources of \$882.6M.

The increase in budgeted General Fund revenue between FY 2020 and FY 2021 is \$2.9M. Taxes as a category increased \$18.7M. This increase was driven by \$5.1B in new construction. The tax rate was calculated at 3.6% above the No-New Revenue Maintenance & Operations (M&O) Tax Rate plus Debt and incorporated a collection rate of 96.0%.

Most of the decrease in Intergovernmental revenue was directly related to a decline in mixed beverage revenue. Charges for Services saw decreases associated with motor vehicle sales tax revenue, school resource officer contract revenue, civil filing fees, park entrance fees, certificate of title revenue, and passport revenue.

Interest income is expected to fall dramatically as the Federal Reserve reduced the federal funds rate during FY 2020 from 1.75% to 0.25%. However, this reduction will be partially offset by the decision of the County Auditor to stop budgeting the change in market value of our investment assets. Miscellaneous will be positively impacted by building rent revenue, while Other Financing Sources will decline as a fund transfer received in FY 2020 will not reoccur.

Most special funds were negatively impacted by COVID-19 with the exception of the Road and Bridge Fund which benefited from an increased General Fund transfer.

Memo to Commissioners Court re: 3<sup>rd</sup> Revenue Estimate  
July 28, 2020

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 FY 2021 Estimate of Available Resources 3rd Revenue Estimate

FY 2021 Estimate of Available Resources		
<b>Estimated Beginning Fund Balance 10/1/20</b>	\$	<b>220,895,393</b>
<b>Plus Estimated Revenues:</b>		
<b>Taxes:</b>		
Current Property Tax (net of refunds & rebates)	\$640,470,545	
Other Taxes	(3,383,151)	
<b>Intergovernmental</b>	13,053,018	
<b>Charges for Services</b>	55,108,668	
<b>Fines and Forfeits</b>	438,792	
<b>Investment Income</b>	4,006,923	
<b>Miscellaneous</b>	3,417,028	
<b>Other Financing Sources</b>	1,154,069	
<b>Total Estimated Revenues</b>		<b>714,265,892</b>
<b>Estimated Resources for FY 2021</b>	\$	<b>935,161,285</b>

**General Fund**  
**Budget Comparison by Revenue Category**  
**3rd Revenue Estimate**

<b>Budget</b>			
<b>FY 2020 vs. FY 2021</b>			
	<b>FY 2020</b>	<b>FY 2021</b>	<b>Variance</b>
<b>Taxes</b>	\$ 618,349,103	\$ 637,087,394	\$ 18,738,291
<b>Intergovernmental</b>	17,352,587	13,053,018	(4,299,569)
<b>Charges for Services</b>	64,043,060	55,108,668	(8,934,392)
<b>Fines and Forfeits</b>	818,211	438,792	(379,419)
<b>Investment Income</b>	5,605,325	4,006,923	(1,598,402)
<b>Miscellaneous</b>	2,803,353	3,417,028	613,675
<b>Other Financing Sources</b>	2,390,241	1,154,069	(1,236,172)
<b>Total Revenues</b>	\$ 711,361,880	\$ 714,265,892	\$ 2,904,012

**All Funds**  
**Budget Comparison**  
**3rd Revenue Estimate**

<b>Fund</b>	<b>Fund Name</b>	<b>Budget FY 2020</b>	<b>Budget FY 2021</b>	<b>Variance</b>
0001	General Fund	\$ 711,361,880	\$ 714,265,892	\$ 2,904,012
0003	TX Expo/Heritage Center	1,121,524	630,223	(491,301)
0100	Law Library	843,846	735,776	(108,070)
0104	Dispute Resolution	509,033	504,359	(4,674)
0105	Voter Registration	228,444	185,850	(42,594)
0106	Juvenile Fee	4,793	2,316	(2,477)
0107	Juvenile Justice Alternative Education Program (JJAEP)	14,756	14,348	(408)
0108	County Clerk Records Management & Preservation	2,041,950	1,896,458	(145,492)
0109	LCRA-TC Parks CIP	300,332	213,611	(86,721)
0110	Records Management & Preservation	256,825	200,312	(56,513)
0111	Courthouse Security	434,184	351,675	(82,509)
0113	Court Reporter Service	349,832	313,274	(36,558)
0114	Juvenile Deferred Prosecution	3,020	2,590	(430)
0115	Balcones Canyonland Preservation	20,772,068	20,336,698	(435,370)
0118	LEOSE Comm. Court	1,022	1,015	(7)
0121	Unclaimed Property	25,000	25,000	-
0122	Professional Prosecutors	82,500	85,500	3,000
0123	Mary Quinlan Park	9,824	6,765	(3,059)
0124	Judiciary Fee-Probate	151,037	150,599	(438)
0125	Justice Court Technology	121,648	70,618	(51,030)
0127	District Clerk Records Management	90,290	113,064	22,774
0128	Elections Contract	1,241,797	1,211,680	(30,117)
0129	County Clerk Archival	2,047,197	1,813,469	(233,728)
0130	Family Protection	47,566	41,919	(5,647)
0131	Drug Court Program	80,630	32,578	(48,052)
0132	Probate Guardianship	78,960	80,645	1,685
0133	Vital Statistic Preservation	468	331	(137)
0134	Fire Code	323,787	355,792	32,005
0135	Child Abuse Prevention	5,400	3,470	(1,930)
0136	Justice Ct Building Security	42,907	21,452	(21,455)
0137	Juvenile Case Manager	34,575	19,193	(15,382)
0138	Health Food Permits	193,909	160,593	(33,316)
0139	District Court Records Technology	142,094	137,205	(4,889)
0140	County & District Courts Technology	18,533	12,836	(5,697)
0141	Court Records Preservation	205,264	171,726	(33,538)
0144	Unclaimed Juvenile Restitution	1,240	661	(579)
0145	Road and Bridge	17,318,765	18,367,919	1,049,154
0149	After School Youth Enrichment Services	200,000	180,000	(20,000)
0151	Civil Courts Facilities	356,066	324,492	(31,574)
0152	Juvenile Case Manager Program	103,956	96,931	(7,025)
0153	Truancy Civil Court	600	1,000	400
0154	CA DWI Pre-Diversion Program	40,067	80,398	40,331
0155	Child Welfare Juror Donations	72,876	16,832	(56,044)
0156	County Jury Fund	-	1,414	1,414
0157	County Specialty Court Fund	-	13,068	13,068
Various	Debt Service	116,722,998	127,038,866	10,315,868
8955	Self Insurance	6,569,959	9,088,987	2,519,028
8956	Employee Health Benefit	86,883,505	87,615,577	732,072
	<b>Total</b>	<b>\$ 971,456,927</b>	<b>\$ 986,994,977</b>	<b>\$ 15,538,050</b>

**All Funds  
Available Fund Balances  
3rd Revenue Estimate**

Fund Name	Fund	Revenue Category	FY 2021
<b>700 Lavaca Complex</b>	0002	Beginning Balance	\$ 63,879
		Investment Income	0
		Miscellaneous	0
		Total Resources	63,879
<b>TX Expo/Heritage Center</b>	0003	Beginning Balance	1,843,248
		Charges for Services	62,000
		Investment Income	9,735
		Miscellaneous	558,488
		Total Resources	2,473,471
<b>Law Library</b>	0100	Beginning Balance	201,170
		Charges for Services	734,836
		Investment Income	940
		Total Resources	936,946
<b>Dispute Resolution</b>	0104	Beginning Balance	0
		Charges for Services	320,268
		Investment Income	0
		Miscellaneous	1,691
		Other Financing Sources	182,400
		Total Resources	504,359
<b>Voter Registration</b>	0105	Beginning Balance	33,296
		Intergovernmental	185,850
		Investment Income	0
		Total Resources	219,146
<b>Juvenile Fee</b>	0106	Beginning Balance	440,807
		Charges for Services	0
		Investment Income	2,316
		Total Resources	443,123
<b>Juvenile Justice Alternative Education Program (JJAEP)</b>	0107	Beginning Balance	227,018
		Intergovernmental	13,284
		Investment Income	1,064
		Other Financing Sources	0
		Total Resources	241,366

<b>Fund Name</b>	<b>Fund</b>	<b>Revenue Category</b>	<b>FY 2021</b>
<b>County Clerk Records Management &amp; Preservation</b>	0108	Beginning Balance	\$ 6,389,981
		Charges for Services	1,862,200
		Investment Income	34,258
		Miscellaneous	0
		Total Resources	<u>8,286,439</u>
<b>LCRA-TC Parks CIP</b>	0109	Beginning Balance	1,836,213
		Charges for Services	201,412
		Investment Income	12,199
		Total Resources	<u>2,049,824</u>
<b>Records Management &amp; Preservation</b>	0110	Beginning Balance	0
		Charges for Services	115,633
		Investment Income	0
		Other Financing Sources	84,679
		Total Resources	<u>200,312</u>
<b>Courthouse Security</b>	0111	Beginning Balance	153,371
		Charges for Services	351,675
		Investment Income	0
		Other Financing Sources	0
		Total Resources	<u>505,046</u>
<b>Court Reporter Service</b>	0113	Beginning Balance	138,645
		Charges for Services	312,461
		Investment Income	813
		Total Resources	<u>451,919</u>
<b>Juvenile Deferred Prosecution</b>	0114	Beginning Balance	108,312
		Charges for Services	1,967
		Investment Income	623
		Total Resources	<u>110,902</u>
<b>Balcones Canyonland Preservation</b>	0115	Beginning Balance	27,157,464
		Charges for Services	174,725
		Investment Income	247,499
		Miscellaneous	34,327
		Other Financing Sources	19,880,147
		Total Resources	<u>47,494,162</u>
<b>LEOSE Comm. Court</b>	0118	Beginning Balance	11,014
		Intergovernmental	1,015
		Investment Income	0
		Total Resources	<u>12,029</u>

Fund Name	Fund	Revenue Category	FY 2021
Juvenile Delinquency Prevention	0119	Beginning Balance	\$ 1,101
		Charges for Services	0
		Investment Income	0
		Total Resources	<u>1,101</u>
Unclaimed Property	0121	Beginning Balance	21,360
		Fines and forfeits	25,000
		Investment Income	0
		Total Resources	<u>46,360</u>
Professional Prosecutors	0122	Beginning Balance	127,472
		Intergovernmental	0
		Investment Income	0
		Other Financing Sources	85,500
		Total Resources	<u>212,972</u>
Mary Quinlan Park	0123	Beginning Balance	334,534
		Investment Income	1,765
		Miscellaneous	5,000
		Total Resources	<u>341,299</u>
Judiciary Fee-Probate	0124	Beginning Balance	133,520
		Charges for Services	150,000
		Investment Income	599
		Total Resources	<u>284,119</u>
Justice Court Technology	0125	Beginning Balance	79,990
		Charges for Services	70,244
		Investment Income	374
		Total Resources	<u>150,608</u>
District Clerk Records Management	0127	Beginning Balance	547,044
		Charges for Services	110,206
		Investment Income	2,858
		Total Resources	<u>660,108</u>
Elections Contract	0128	Beginning Balance	856,516
		Intergovernmental	0
		Charges for Services	1,207,151
		Investment Income	4,529
		Miscellaneous	0
		Total Resources	<u>2,068,196</u>

Fund Name	Fund	Revenue Category	FY 2021
County Clerk Archival	0129	Beginning Balance	\$ 10,406,670
		Charges for Services	1,760,890
		Investment Income	52,579
		Total Resources	<u>12,220,139</u>
Family Protection	0130	Beginning Balance	28,238
		Charges for Services	41,817
		Investment Income	102
		Total Resources	<u>70,157</u>
Drug Court Program	0131	Beginning Balance	318,744
		Charges for Services	30,762
		Investment Income	1,816
		Total Resources	<u>351,322</u>
Probate Guardianship	0132	Beginning Balance	110,309
		Charges for Services	80,000
		Investment Income	645
		Total Resources	<u>190,954</u>
Vital Statistic Preservation	0133	Beginning Balance	30,724
		Charges for Services	308
		Investment Income	23
		Total Resources	<u>31,055</u>
Fire Code	0134	Beginning Balance	987,168
		Charges for Services	350,000
		Investment Income	5,792
		Total Resources	<u>1,342,960</u>
Child Abuse Prevention	0135	Beginning Balance	33,363
		Charges for Services	3,287
		Investment Income	183
		Total Resources	<u>36,833</u>
Justice Ct Building Security	0136	Beginning Balance	597,057
		Charges for Services	18,196
		Investment Income	3,256
		Total Resources	<u>618,509</u>
Juvenile Case Manager	0137	Beginning Balance	200,940
		Charges for Services	18,372
		Investment Income	821
		Total Resources	<u>220,133</u>

Fund Name	Fund	Revenue Category	FY 2021
<b>Health Food Permits</b>	0138	Beginning Balance	\$ 867,319
		Charges for Services	154,682
		Investment Income	5,911
		Total Resources	<u>1,027,912</u>
<b>District Court Records Technology</b>	0139	Beginning Balance	386,987
		Charges for Services	135,269
		Investment Income	1,936
		Total Resources	<u>524,192</u>
<b>County &amp; District Courts Technology</b>	0140	Beginning Balance	234,139
		Charges for Services	11,561
		Investment Income	1,275
		Total Resources	<u>246,975</u>
<b>Court Records Preservation</b>	0141	Beginning Balance	262,139
		Charges for Services	170,330
		Investment Income	1,396
		Total Resources	<u>433,865</u>
<b>Unclaimed Juvenile Restitution</b>	0144	Beginning Balance	51,384
		Fines and forfeits	306
		Investment Income	355
		Total Resources	<u>52,045</u>
<b>Road and Bridge</b>	0145	Beginning Balance	456,729
		Intergovernmental	225,215
		Charges for Services	8,940,000
		Fines and forfeits	2,040,598
		Investment Income	5,102
		Miscellaneous	0
		Other Financing Sources	7,157,004
		Total Resources	<u>18,824,648</u>
<b>Gardner House Handicraft</b>	0146	Beginning Balance	4,755
		Investment Income	0
		Miscellaneous	0
		Total Resources	<u>4,755</u>
<b>After School Youth Enrichment Services</b>	0149	Beginning Balance	3,744
		Charges for Services	180,000
		Investment Income	0
		Other Financing Sources	0
		Total Resources	<u>183,744</u>

Fund Name	Fund	Revenue Category	FY 2021
Civil Courts Facilities	0151	Beginning Balance	\$ 2,177,095
		Charges for Services	313,475
		Investment Income	11,017
		Total Resources	<u>2,501,587</u>
Juvenile Case Manager Program	0152	Beginning Balance	145,903
		Charges for Services	96,160
		Investment Income	771
		Total Resources	<u>242,834</u>
Truancy Civil Court	0153	Beginning Balance	4,621
		Charges for Services	1,000
		Investment Income	0
		Total Resources	<u>5,621</u>
CA DWI Pre-Diversion Program	0154	Beginning Balance	81,236
		Charges for Services	80,000
		Investment Income	398
		Miscellaneous	0
		Total Resources	<u>161,634</u>
Child Welfare Juror Donations	0155	Beginning Balance	53,841
		Investment Income	353
		Miscellaneous	16,479
		Other Financing Sources	0
		Total Resources	<u>70,673</u>
County Jury Fund	0156	Beginning Balance	980
		Charges for Services	1,414
		Investment Income	0
		Miscellaneous	0
		Total Resources	<u>2,394</u>
County Specialty Court Fund	0157	Beginning Balance	1,587
		Charges for Services	13,068
		Investment Income	0
		Total Resources	<u>14,655</u>
Debt Service	3001	Beginning Balance	7,186,040
		Taxes	108,649,903
		Investment Income	153,821
		Miscellaneous	0
		Other Financing Sources	7,555,650
		Total Resources	<u>123,545,414</u>

Fund Name	Fund	Revenue Category	FY 2021
<b>Debt Service -Taxable</b>	3005	Beginning Balance	\$ 4,854,844
		Taxes	8,409,207
		Investment Income	50,285
		Miscellaneous	2,220,000
		Other Financing Sources	0
		Total Resources	<u>15,534,336</u>
<b>Self Insurance</b>	8955	Beginning Balance	9,885,263
		Investment Income	110,424
		Miscellaneous	6,978,563
		Other Financing Sources	2,000,000
		Total Resources	<u>18,974,250</u>
<b>Employee Health Benefit</b>	8956	Beginning Balance	24,869,901
		Charges for Services	0
		Investment Income	148,621
		Miscellaneous	87,466,956
		Other Financing Sources	0
		Total Resources	<u>112,485,478</u>

