

Travis County

Fiscal Year 2019 Budget Summary

Volume I: Budget Overview



Travis County
Planning and Budget Office



Travis County Cinco de Mayo Celebration



Arkansas Bend Park



Commissioners Court



New Ronald Earle Building



Balcones Canyonlands Preserve

TRAVIS COUNTY ADOPTED BUDGET FOR FISCAL YEAR 2019

This budget will raise more revenue from property taxes than last year's budget by an amount of \$32,773,894 which is a 5.16 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$16,737,697.

Record Vote of Commissioners Court

Sarah Eckhardt	(In favor of budget)
Jeffrey W. Travillion, Sr.	(In favor of budget)
Brigid Shea	(In favor of budget)
Gerald Daugherty	(In favor of budget)
Margaret J. Gómez	(In favor of budget)

Property Tax Rates and Financial Information:

Travis County Property Tax Rate for 2018 Fiscal Year

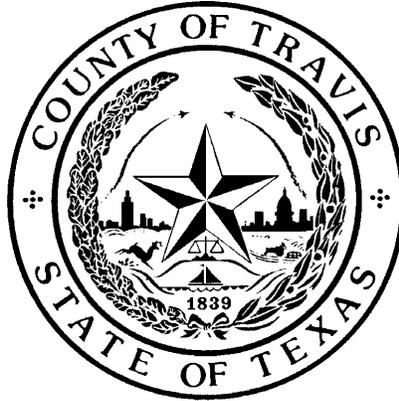
Property tax rate:	\$.3690 per \$100 valuation
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Travis County Property Tax Rates for 2019 Fiscal Year

Property tax rate:	\$.3542 per \$100 valuation
Effective tax rate:	\$.3412 per \$100 valuation
Effective maintenance and operations tax rate:	\$.2905 per \$100 valuation
Rollback tax rate:	\$.3600 per \$100 valuation
Debt rate:	\$.0463 per \$100 valuation

Total Debt Obligations:	\$705,671,311
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TRAVIS COUNTY ADOPTED BUDGET



**FISCAL YEAR 2019
October 1, 2018 – September 30, 2019**

COMMISSIONERS COURT

**Sarah Eckhardt
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**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Travis County

Texas

For the Fiscal Year Beginning

October 1, 2017

Christopher P. Morill

Executive Director

FISCAL YEAR 2019 ADOPTED BUDGET
VOLUME I – BUDGET OVERVIEW



Canyon Wren photographed at Hamilton Pool, part of the Balcones Canyonlands Preserve.

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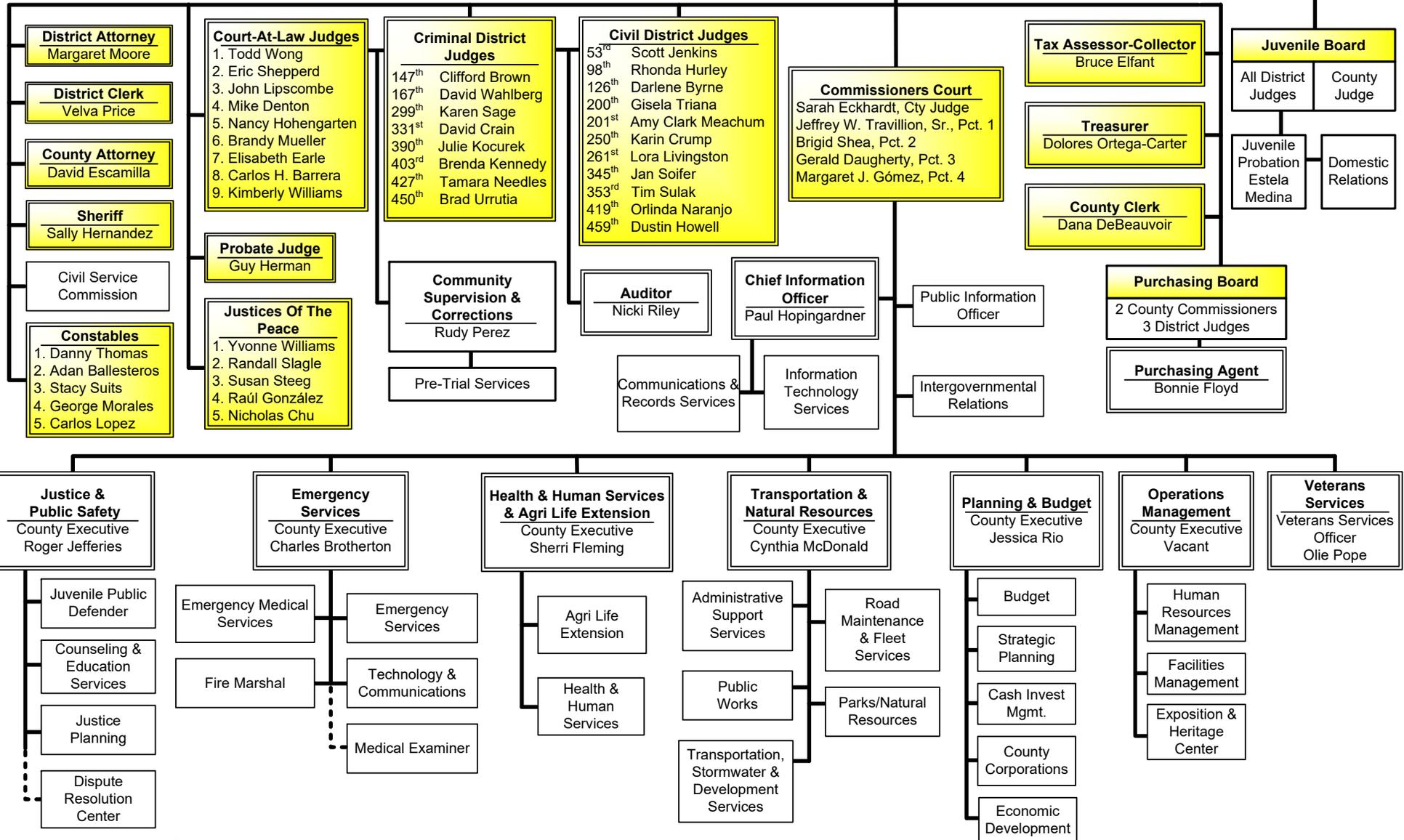
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102	County Commissioner, Precinct 1
103	County Commissioner, Precinct 2
104	County Commissioner, Precinct 3
105	County Commissioner, Precinct 4
106	County Auditor
107	County Treasurer
108	Tax Assessor - Collector
109	Planning and Budget
110	General Administration
111	Human Resources Management
112	Information Technology Services (ITS)
114	Facilities Management Department
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 1
127	Justice of the Peace, Precinct 2
128	Justice of the Peace, Precinct 3
129	Justice of the Peace, Precinct 4
130	Justice of the Peace, Precinct 5
131	Constable, Precinct 1
132	Constable, Precinct 2
133	Constable, Precinct 3
134	Constable, Precinct 4
135	Constable, Precinct 5
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
145	Juvenile Probation
147	Emergency Services
149	Transportation & Natural Resources (TNR)
154	Civil Service Commission
155	Justice Planning
157	Communications and Records Services
158	Health & Human Services
159	Emergency Medical Services
190	Centralized Computer Services
191	Centralized Rent & Utilities
193	Civil Courts Legally Mandated Fees
194	Criminal Courts Legally Mandated Fees



TRAVIS COUNTY

Travis County Residents



Elected Officials

PLANNING AND BUDGET OFFICE TRAVIS COUNTY, TEXAS

January 29, 2019

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 2019 Adopted Budget

Introduction

The Travis County Commissioners Court adopted the Fiscal Year 2019 Adopted Budget on September 25, 2018. The budget is a financially sound, balanced plan that meets all contractual commitments and provides resources for strategic programmatic and workforce investments. The budget was shaped by the Commissioners Court's priorities and guidance. In an effort to ensure that the County is utilizing scarce resources effectively, we continue to focus on improvements to County programs and how best to measure their results. We are also making concerted efforts to guide budget discussions towards a longer-term horizon since there will likely be challenges in the years to come. These challenges could include changing economic conditions, additional legislative requirements or simply providing services to an ever increasing population. The FY 2019 budget contributes to the County's ability to meet such tests.

Economic Environment

While there are some mixed early signs that the strength of the economy may soften in 2019, Travis County continues to enjoy robust economic conditions. The area is growing and is a highly sought after place to live and work. With strong job growth and some of the lowest unemployment in the nation, Travis County and Texas continue to attract individuals and businesses. Over the past decade, the population of Travis County has grown by approximately 30 percent. As new businesses enter the market and the population grows, so too does the tax base, which is anticipated to grow for the eight consecutive year. These conditions have allowed the County to plan for continued growth at the same time recognizing that there will be an eventual slowdown; accordingly we have budgeted suitable reserves for potential economic changes.

Budget Development

The budget development process spans from February to late September. The initial planning and broad policy discussions with the Commissioners Court occur in early spring, when guidelines are approved that provide structure and guidance for the upcoming budget cycle. The Budget

Guidelines outline specific cost drivers that are likely to be included in the Preliminary, or “draft” Budget, as well as other important priorities such as investments in the County’s workforce.

The submission of a Preliminary Budget, by the Planning and Budget Office to the Commissioners Court in late July, assists the Commissioners Court in deliberations in August and September. 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.

Last year, the Commissioners Court approved the County’s Vision, Mission Statement, Guiding Principles and Goals, which will contribute to the thoughtful formulation of budget priorities in coming years. This information has been incorporated into the implementation of the performance management component of SAP’s Budget Module (SBP). This year, the Planning and Budget Office and the County Auditor’s SAP Support Team worked closely with offices and departments to implement an enhancement to the County’s Enterprise Resource Planning (ERP) system which connects countywide goals and department specific goals to performance measures. This information will allow for better transparency, tracking, and reporting on how the County is meeting its goals.

Funding Priorities

Travis County’s \$1.1 billion budget addresses our community’s current needs while ensuring we are well prepared for the future. Programmatic funding includes additional dollars for core services such as elections, inmate housing, critical information technology system support and legally mandated indigent defense. Other select programmatic highlights include the following:

- The Expanded Mobile Crisis Outreach Team (EMCOT), through Austin Travis County Integral Care, received funding from both the County and City of Austin to support this program. This program works to respond to individuals experiencing a mental health crisis with short-term community based interventions and connect them to the most appropriate level of services for the situation. The program diverts individuals from jail bookings and emergency room admissions.
- Funding was included for the continued review of cases affected by the Austin Police Department DNA lab closure. This included resources for an interlocal to work with our partners at the City of Austin and the Capital Area Private Defender Service.
- Additional detectives and other investigative staff were included to support the needs of the Criminal Investigations Division of the Sheriff’s Office.

The budget also provides for financial resiliency for the County to address future budget challenges through appropriate reserves and ensuring ongoing resources for road maintenance, previously funded with one-time dollars.

Property Tax Rate

The property tax rate used to balance the FY 2019 Adopted Budget is based on certified values as of January 1, 2018, as provided by the Travis Central Appraisal District (TCAD). The total taxable property value will increase from \$171.0 billion certified last year to \$189.0 billion estimated for FY 2019. New property value is estimated at \$4.7 billion. This amount represents new value that has not previously been on the tax roll and provides additional tax revenue to help cover the increased cost of maintenance and operations.

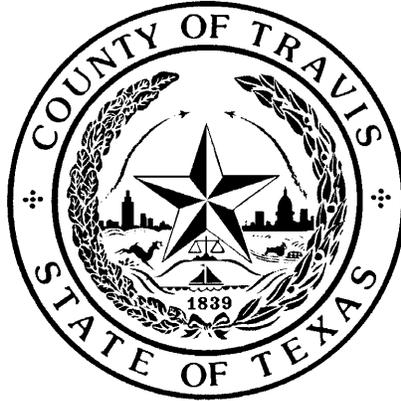
The budget is balanced at a tax rate of 35.42 cents per \$100 of taxable value. This is comprised of a maintenance and operations tax rate of 30.79 cents per \$100 taxable value and a debt service tax rate of 4.63 cents per \$100 taxable value. The tax rate is 1.48 cents (4 percent) less than the current tax rate of 36.90 cents.

The average taxable value of all Travis County homesteads is estimated to increase 7.1 percent, from \$305,173 to \$326,894 at the time of certification by the Travis Central Appraisal District. Based on the tax rate of 35.42 cents per \$100 of taxable value, the average taxable homestead's County property taxes for FY 2019 will be \$1,124.52, which is an increase of \$31.77 (\$2.65 per month) over the FY 2018 amount of \$1,126.09. The increase in the County's portion of property taxes for the average taxable homestead over the prior year is 2.82 percent.

Concluding Thoughts

The FY 2019 budget is a responsible fiscal plan that promotes the principles of efficiency, effectiveness, and fairness. The budget meets identified cost drivers, funds priorities of the Commissioners Court and provides additional flexibility to handle external uncertainty at the state and federal level. Additionally, the budget includes resources for workforce investments, recognizing the value of those that deliver programs and services to our residents.

We would like to extend our appreciation to Travis County elected officials, appointed officials, department heads, and staff during this budget cycle. We also want to recognize the Planning and Budget staff and the County Auditor's Office for their work to make this a successful budget process. The FY 2019 Adopted Budget is available on the Travis County website, <https://www.traviscountytexas.gov/planning-budget>. Additional copies are available in the Planning and Budget Office at 700 Lavaca Street, Suite 1560.



FISCAL YEAR 2019 ADOPTED BUDGET
SECTION I – BUDGET OVERVIEW

SECTION I – BUDGET OVERVIEW

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

TRAVIS COUNTY COMMISSIONERS COURT



County Judge
Sarah Eckhardt



Commissioner
Precinct 1
Jeffrey W. Travillion, Sr.



Commissioner
Precinct 2
Brigid Shea



Commissioner
Precinct 3
Gerald Daugherty

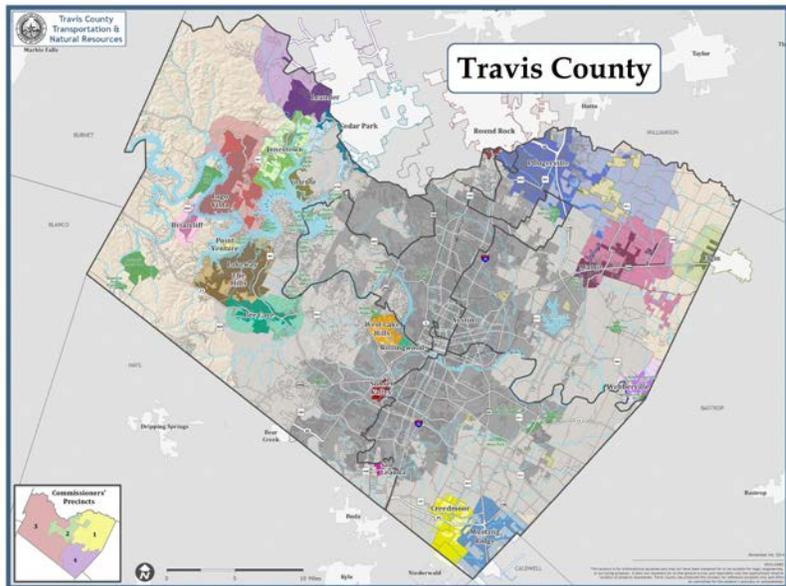


Commissioner
Precinct 4
Margaret J. Gómez

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 imposing 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 38 degrees Fahrenheit and an average high in July of 96 degrees Fahrenheit. The average yearly rainfall is 32 inches, and the growing season is 270 days (Texas State Historical Association Handbook of Texas, 2016).

The information on the following page provides a high level comparison of Travis County to the neighboring counties as well as the larger urban counties in Texas.

Table 1
County Comparisons

Population (2017 Census Estimate)		FY 2019 General Fund Budget	
Hays County	214,485	Hays County	\$86,816,664
Williamson County	575,545	Williamson County	\$212,758,329
Travis County	1,226,698	Bexar County	\$541,459,702
Bexar County	1,958,578	Tarrant County	\$554,891,254
Tarrant County	2,054,475	Dallas County	\$608,826,739
Dallas County	2,618,148	Travis County	\$798,183,168
Harris County	4,652,980	Harris County	\$2,793,756,000

Property Tax Rate FY 2019	Per \$100 Assessed Value	Land Area	Square Miles
Tarrant County	\$0.234000	Hays County	678.00
Dallas County	\$0.243100	Tarrant County	863.60
Bexar County	\$0.301097	Dallas County	871.30
Travis County	\$0.354200	Travis County	990.20
Harris County	\$0.418580	Williamson County	1,118.30
Hays County	\$0.433700	Bexar County	1,239.80
Williamson County	\$0.459029	Harris County	1,703.50

The City of Austin is the largest municipality in Travis County. Other cities and towns 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 St. Edward’s University and Austin Community College. The top County ad valorem taxpayers in 2018 include property management groups, high tech companies, and a supermarket chain. The largest employers include local, state, and federal government, an institution of higher education, high tech companies, healthcare companies, and a supermarket chain.

Table 2
Travis County Top Ten

	Ad Valorem Taxpayers	Employers
1	Samsung Austin Semiconductor	State of Texas
2	CSHV Properties	University of Texas at Austin
3	Columbia/St. David’s Healthcare System, LP	City of Austin
4	Apple, Inc.	HEB Grocery Co.
5	Finley Company	Dell, Inc.
6	HEB Grocery Company LP	Federal Government
7	Domain Retail Property Owner LP	Austin Independent School District
8	IMT Capital II Riata LP	St. David’s Healthcare
9	7171 SW Parkway Associates LP	Seton Healthcare Family
10	G&I VII Barton Skway LP	Wal-Mart Stores, Inc.

ECONOMIC INDICATORS

Local and national economic conditions continue to be strong. With robust job growth and some of the lowest unemployment in the nation, Travis County and Texas continue to attract individuals and businesses. Over the past decade, the population of Travis County has grown by approximately 30 percent to 1,273,741 (Ryan Robinson, City Demographer, City of Austin). As new businesses enter the market and the population grows, so too does the tax base, which grew is expected to grow for the eight consecutive year in 2018. Yet with growth comes challenges, including maintaining affordability, sustaining necessary infrastructure, and developing talent to meet regional workforce needs.

ON THE NATIONAL FRONT

The national economy is in a long stretch of continued growth. Healthy job creation paired with rising asset prices and improved consumer confidence are sustaining income and consumption growth (Organization for Economic Cooperation and Development, “OECD” Economic Outlook 2018). The International Monetary Fund (IMF) projects strong US economic growth in the near term as job creation continues, private investment strengthens, and consumer confidence remains strong. According to the US Bureau of Economic Analysis (BEA), real GDP increased by an annual rate of 3.5 percent in the third quarter of 2018. This growth was a product of personal consumption expenditures, private inventory investment, nonresidential fixed investment, and government spending. Although this was a slight slowdown from second quarter GDP growth, OECD’s latest Economic Survey of the United States forecasts an acceleration with GDP growth increasing by 2.9 percent in 2018 and 2.8 percent in 2019. However, numerous risks, including the impact of the large and growing federal deficit, changing trade policies, and future political and legislative uncertainties, may affect longer term growth.

The Federal Reserve approved four interest rate increases through December 2018, in line with actions forecast in 2017. The organization cited the following factors contributing to the interest rate increase: a strong labor market, the strong rise of economic activity, job gains, and increased business and household spending, along with a low unemployment rate. However, at the end of the year, the Federal Reserve cautioned restraint in further interest rate hikes. Uncertainty over the effect of tariffs and fluctuations in the stock market at the end of 2018 have caused worries in the Federal Reserve that further hikes could cause more volatility and that patience is necessary before more action is warranted.

"You've seen a bit of a slowdown— not a terrible slowdown, you still see solid growth, but you see growing signs of a bit of a slowdown. And it is concerning."

Jerome H. Powell
Chair, Federal Reserve Bank
November 14, 2018

The US economy continues to add jobs at a strong pace with large gains in the construction, retail, and healthcare sectors. The unemployment rate remains at near historic lows and job markets in many occupations and locales are tightening. In 2018, the national unemployment rate fell to 3.7, its lowest rate since 1969. Average hourly earnings for all private nonfarm employees rose 2.8 percent over the last year, though the landfall of Hurricane Florence, a catastrophic weather event on the East Coast, may have had some impact on labor outcomes for the third and fourth quarters (Bureau of Labor Statistics). In September 2018, the US Census Bureau reported the median household income had risen by 2.6 percent between 2016 and 2017. There were also 0.9 million fewer people living in poverty in 2017 than in 2016, for a national poverty rate of 12.3 percent, or 39.7 million people. While the change from 2016 to 2017 is not considered statistically significant, the poverty rate has fallen 2.5 percentage points since 2014, from 14.8 percent to 12.3 percent.

A major tax reform bill, the Tax Cuts and Jobs Act (TCJA), was signed into law at the end of December 2017 making both temporary and long-term reforms to the tax system. The tax act changes corporate and individual tax rates and how taxable income is calculated. It is likely to have a significant impact on federal debt, business investment, and individual wealth. In an April 2018 fiscal update, the Congressional Budget Office (CBO) estimated that the TCJA will boost average annual GDP growth by 0.7 percent while also adding \$1.9 trillion to the deficit over the next ten years. The nonpartisan Tax Policy Center projects that the act will have a more temporary effect on GDP, boosting it by 0.8 percent in 2018 while having almost no effect by 2027.

The impact of proposed shifts in US trade and tariff policies have not yet been fully realized. In late 2018, the three North American Free Trade Agreement (NAFTA) countries struck an initial deal on a renewed trilateral agreement that would replace the trade bloc, called the United States-Mexico-Canada Agreement (USMCA). This agreement, which has implications for vehicle production, along with new policies on labor and environmental standards, intellectual property

protections, and some digital trade provisions, will likely not be fully effective until 2020. Additionally, tariffs imposed in 2018 on imported goods from China have affected the prices of consumer goods across the U.S. economy. The economic impact and the duration of these tariffs remain uncertain.

THE TEXAS ECONOMY AND LONG-TERM CHALLENGES

The Texas economy continues to grow at a solid pace. The US Bureau of Economic Analysis (BEA) reported that real GDP in Texas grew 2.9 percent in the first quarter of 2018, the sixth highest growth rate in the nation (BEA Gross Domestic Product by State: First Quarter 2018, July 2018 News Release). Reflecting this positive growth, in June 2018, the Comptroller updated the 2018-2019 Revenue Estimate, increasing the projection of general purpose funds by about 2.6 percent from \$107.3 billion to \$110.2 billion.

The Texas Comptroller’s projection of strong gross state product growth throughout 2018 and into 2019 indicates a positive forecast for the Texas economy. However, labor shortages, increasing interest rates, and uncertainty around trade policy and the impact of the newly proposed USMCA could negatively impact these trends.

“Though nearly all current economic indicators remain positive and revenue collections have exceeded our previous expectations, there are significant risks to the forecast. A trade war, a withdrawal from the North American Free Trade Agreement or a significant downturn in the price of oil would reduce our potential economic growth. The current outlook, however, is for continued growth through fiscal 2019 for both the economy and state revenue.”

Glenn Hegar
 Comptroller, State of Texas
 July 11, 2018

Texas is in its 27th consecutive month of job growth and has experienced more than seven years of annual job growth. Over the last year, Texas added more than 402,500 jobs. Growth was particularly robust in the energy, construction, and professional and business services sectors, while the government sector grew minimally and the information sector experienced a decline (Texas Workforce Commission). Job growth is expected to continue with new job creation in 2018 projected to outpace 2017 growth (Federal Reserve Bank of Dallas). With an October employment growth rate of 2.7 percent, the overall growth rate for jobs in the State of Texas is expected to be 2.9 percent growth at the end of the year. The state unemployment rate remains at near historic lows at 3.8 percent for September

2018. Despite a tight labor market, Texas wages have begun to decline following a steady rise in early 2017. Still, wage growth expectations are high as labor shortages continue.

Texas remains a strong state for business and international trade. Named the “Best State for Business” for the 14th year in a row by Chief Executive Magazine, Texas continues to attract new companies of all sizes and across various industries. Texas has also topped the nation in exports since 2002 and currently accounts for approximately 18 percent of US exports. In 2017, Texas exports were valued at more than \$264 billion with the majority of exports going to Mexico. New tariffs and shifting trade, border governance, and immigration policies present potential risks to the future strength of Texas’ economy.

Leading the nation in population growth, Texas gains approximately 1,100 people each day (Texas Comptroller). As the population explodes, affordable housing shortages persist across much of the state with the stock of entry level homes tightest in metro areas. Currently the median price of a single family home in Texas is \$230,000 (TAMU). According to a June 2018 study by the Texas A&M Real Estate Center, income growth exceeded housing price growth for the first time in years following an increase in housing inventory. However, the shortage of homes priced below \$300,000 limited overall market growth and Texas housing sales in metro areas are constrained by minimal supply. If economic and population growth remain robust, as projected, housing supply and affordability will be ongoing challenges.

THE TRAVIS COUNTY ECONOMY

The Travis County economy is thriving with low unemployment, continued job growth, and an expanding tax base. Job growth for the Austin Metropolitan Statistical Area (MSA), which includes all of Travis County, was the third highest of major US metro areas at 3.9 percent over the past year. The unemployment rate for Travis County is 2.9 percent, lower than both the state and national rates. Over the past year, the fastest growing sectors in the region were construction (10 percent), professional and business services (6.3 percent), and trade, transportation, and utilities (5.7 percent), while jobs in the manufacturing sector saw a small decline of 1.2 percent (Texas Workforce Commission and US Bureau of Labor Statistics). Travis County had healthy wage growth in 2017 and the median family income for Travis County is estimated at \$86,000, above both the state and national levels for FY 2018 (US Department of Housing and Urban Development).

For several years, Austin and the surrounding areas have ranked highly favorably on national lists for job growth, relocations, entrepreneurship, and overall economic performance. For the second consecutive year, Austin’s strong job market, high quality of life, cost of living, and overall desirability earned it the number one ranking on the US News and World Report “Best Places to Live in the US” list. Individuals and businesses continue to migrate to Travis County, whose economy is bolstered by a workforce that is younger and more educated than the national average. However, in later 2018, job growth was unequal across sectors. Health care, education services, finance and government shed jobs, while construction and mining job growth surged. This mix led to an overall modest level of job growth in Austin through August.

Large tech companies see the value in relocating to the region and investors are backing small startups in the area as well (Austin’s 2018 economy: Tech challenges, job growth, more VC

dollars, Austin-American Statesman). According to a recent report from the Brookings Institution, the Central Texas job market is one of the most digitalized in the country, meaning digital technologies and information are being extensively used to transform business operations. This trend is associated with higher individual earnings, performance and productivity gains for firms, and job creation. At the same time, digitalization can exacerbate inequality by causing wages for high- and low skilled labor to diverge, and by reducing demand for certain types of routine and manual labor.

“After a year of modest inventory gains in 2017, housing inventory growth has been flat or has declined in many local markets throughout this year. This is particularly evident in the Austin city limits, where housing demand is strongest.”

Steve Crorey
 President, Austin Board of Realtors
 September 19, 2018

As the population climbs and the tech industry grows, affordability presents challenges for the region. Travis County’s poverty rate is estimated to be 12 percent and concerns about cost of living continue (2017 American Community Survey 1-Year Estimates). Housing costs in the Austin metropolitan area surpass those of Dallas, Houston, and San Antonio. According to the Austin Board of Realtors, the median price of a single family home in Travis County was \$355,000 in November 2018, a 5 percent increase from the previous year. In Travis County 45 percent of renter households and 22 percent of owner-occupied households are housing cost burdened, which is defined as spending more than 30 percent of their income

on housing costs (2017 American Community Survey 1-Year Estimates). Although there is a downward trend in the number of cost burdened households, this is likely due in part to low-income households relocating to more affordable areas.

Travis County’s broad and diversifying economy supports strong growth and positions it to withstand most economic challenges. Still, changes in US economic and foreign policy, as well as state laws passed during the upcoming Legislative Session, could affect the County in significant ways.

LEGISLATIVE OUTLOOK & FINANCIAL CONSIDERATIONS

The Texas Legislature met twice in 2017, once for the 85th Regular Session adjourning in May, and again for a special session called by Governor Abbot in the summer of 2017. Notable legislation from these sessions that impacts Travis County includes Senate Bill (SB) 4, also known as the “Sanctuary Cities” bill, and SB 1849, also known as the Sandra Bland Act. SB 4 requires corrections administrators to honor all Immigration and Customs Enforcement (ICE) detainer requests and prohibits county officials and employees from adopting, enforcing, or endorsing policies that oppose the bill's restrictions. Full enforcement of the law was delayed by lawsuits, one of which is still pending a decision from the US District Court in San Antonio and appeals

which may be filed. The Sandra Bland Act, which relates to training and earlier identification of suicidal behavior and mental health issues in public encounters and in jails, took full effect on January 1, 2018. The Planning and Budget Office (PBO) continues to monitor the impending fiscal impact of these and other relevant bills, including those that may impact the County's ability to raise the revenue required to deliver direct services to County residents.

As noted above, the Texas Comptroller has recorded economic and revenue growth that exceeded expectations, and the office is projecting continued growth for the state for the 2018-2019 biennium, leading to an unprecedented \$2.8 billion supplement to the revenue estimate. The Comptroller has also requested legislative authorization for his administration to restructure the state's Economic Stabilization Fund in a manner that could yield better investment returns for the state's "Rainy Day Fund," allowing the annual earnings from investments to be used for some of the state's long-term liabilities.

The Texas Legislature's 86th Regular Session begins on January 8, 2019. As in prior years, the Intergovernmental Relations (IGR) staff has provided Commissioners Court with a legislative preview in advance of the legislative session. IGR identified the following issues that will likely be key focal points of the 86th Legislative Session:

- Hurricane Harvey – follow-up to the disaster may lead lawmakers to address statewide emergency management, disaster preparedness, land use and zoning authority, public education, workforce development, agriculture, tax and appraisal policy, and criminal justice.
- Revenue Caps and/or Property Tax Reform – Governor Abbot has set forth an early legislative proposal to reform property taxes, which would significantly impact the County.
- School Finance – the Legislature established a Commission on Public School Finance which will make recommendations on school funding by the state later this year.
- Sunset Review for 32 State Agencies – agencies under review include the Department of Public Safety, the Department of Motor Vehicles, and the Lower Colorado River Authority.
- Various Social Issues – legislators will continue to address issue areas that impact Texas, such as safety net programming, immigration, criminal justice reform, and healthcare.

As in prior years, the Intergovernmental Relations (IGR) staff will partner with other local government entities to monitor and analyze legislation throughout the session.

UNFUNDED MANDATES

Local governments are frequently in a position to fund new or expanded state mandates with local financial resources, namely property tax revenue. In many instances, there has been a shift in service provision responsibility from state to local governments without a corresponding increase in financial resources appropriated by the state. Six key mandates highlighted by the Texas Association of Counties include: Judicial System support, Indigent Defense, Court-Appointed Attorneys in CPS Cases, County Jail, Adult Probation, and Juvenile Probation. These

County mandates have occurred over time and full funding is not provided by the State, resulting in local County resources being required for these programs.

In an attempt to quantify the added tax burden associated with new legal requirements, PBO annually requests offices and departments provide updated information regarding their mandated and discretionary program functions as part of their budget submissions. PBO 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.

Each session, PBO works with Intergovernmental Relations staff and County departments to track legislation that could result in additional unfunded or underfunded mandates. In anticipation that legislative changes could cause fiscal burdens to shift to the County, the Adopted Budget includes funds in reserve that may be needed once new legislation is implemented. 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, PBO will continue to work with offices and departments to analyze the data to separate the costs of the true unfunded mandates from the costs associated with service level considerations and department and office business process improvement opportunities.

BUDGET OVERVIEW

The FY 2019 Adopted Budget spans a 12-month period from October 1, 2018 through September 30, 2019.

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.

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 CAFR per GASB No. 34.

FINANCIAL AND DEBT POLICIES

The Commissioners Court has adopted a comprehensive set of financial and debt policies to govern the financial management of the various County funds. These policies were developed to help ensure that the County's financial resources are managed prudently. The County has a longstanding practice of structurally balancing each annual budget to achieve financial stability for constituents and taxpayers. The County's financial policies state 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. These policies are undergoing a comprehensive review and update. Financial and Debt Policies may be found in the Section III - Appendices. These policies may also be found online at the following link:

https://www.traviscountytexas.gov/images/planning_budget/Docs/policies.pdf.

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 PBO 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 economic conditions and projected policy and programmatic issues that may impact 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. PBO reviews each department's target budget submission, budget requests, documented performance measures, and other planning documents identified by the office or department. PBO may also independently identify budgetary reductions, if warranted, based on a review of the department's programs and performance measures. The offices and departments then meet with PBO during the early summer to discuss their proposed budgets. All budget recommendations are discussed extensively with the affected office or department prior to the publication of 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 starting point to aid the Commissioners Court in deliberations in August and September. 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 PBO 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 Adopted Budget can be found on the Travis County website at www.traviscountytexas.gov/planning-budget. PBO can be contacted by calling (512) 854-9106.

PERFORMANCE MANAGEMENT

The Planning and Budget Office is leading a purposeful effort to improve performance measurement metrics reported by offices and departments as well as measures and management practices analyzed and reported during the budget process. This is driven by the County's need to ensure programs funded with scarce resources are performing as expected. Continued emphasis on improving the County's performance reporting and moving towards performance budgeting follows the leadership provided by Commissioners Court. As current economic and demographic forces impact Travis County's housing affordability, traffic flows, and income disparities, the Commissioners Court has called on the County's offices and departments to focus on gaining efficiencies and identifying resources within target budgets that can be

reprioritized to address pressing needs. PBO 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 develop successful programs, and increase transparency for the residents of Travis County.

Planning and Budget Analysts have received a performance measurement certification and have rolled out training for County managers and financial staff. Performance measure training sessions include an overview of the importance of measuring for performance, the difference between performance measurement and performance management, and an overview of the types of measures and indicators that have proved useful for public entities to review and report. Offices and departments have made great strides in reporting performance and strategic information this year and in meeting with Planning and Budget Analysts one-on-one to better understand the performance measurement process.

Last year, the Commissioners Court approved the County's Vision, Mission Statement, Guiding Principles and Goals, which will contribute to the thoughtful formulation of budget priorities in coming years. This information has been incorporated into the implementation of the performance management component of SAP's Budget Module (SBP). The Planning and Budget Office and the County Auditor's SAP Support Team worked closely with offices and departments to implement an enhancement to the County's Enterprise Resource Planning (ERP) system which connects countywide goals and department specific goals to performance measures. This allows for better transparency, tracking, and reporting on how the County is meeting its goals. The SBP performance management solution will be the foundation for making this possible by providing an automated process for reporting planned and actual performance metrics and demonstrating how these results are connected to the mission and goals of the offices, departments, and the County.

In an effort to further this goal, all offices and departments had the opportunity to participate in Performance Measures and SBP training in the spring of 2018. Currently, all offices and departments have submitted data into SBP for FY 2019. All of the submissions have been reviewed and directly link to the County goals. Leveraging the County's performance data through this system will assist the County in maximizing the effective use of limited resources. The system will also provide a central information repository of performance data for reporting and analysis of program performance objectives and results. Additional enhancements will be implemented over time. The Planning and Budget Office will continue to work with offices and departments in the development of performance metrics.

FY 2019 BUDGET PROCESS CALENDAR

April 30, 2018	Travis County offices and departments submitted budget requests
July 15, 2018	Certified tax roll distributed by TCAD
July 20, 2018	Preliminary Budget distributed to Commissioners Court, County Clerk and County Auditor
August 9, 2018	Public hearing held on the Preliminary Budget
August 9, 2018	Preliminary Budget presented to Commissioners Court
August 9 and 10	Commissioners Court held budget hearings with County offices and departments for select budget requests not recommended for funding in the Preliminary Budget
August 23, 2018	Commissioners Court amended, or “marks up,” the Preliminary Budget prior to finalizing the FY 2018 Proposed Budget
September 18, 2018	1 st public hearing held on proposed tax rate
September 21, 2018	2 nd public hearing held on proposed tax rate; Proposed Budget filed with Commissioners Court, County Clerk & County Auditor
September 25, 2018	Public hearing held on the Proposed Budget Commissioners Court adopted the budget and tax rate

BUDGET GUIDELINES

The FY 2019 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 as a whole are being met. The County’s budget development process is best served by close collaboration between the Planning and Budget Office and all of 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.

AD VALOREM TAX RATE

County government is funded primarily by property taxes. 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. Affordability concerns in Austin continue to loom large, and in recent years the Commissioners Court has established tax policies which limit the tax rate impact to County taxpayers that is related to growth of the County's budget. Rather than prescribing a set tax rate or set budget increase, Commissioners Court has directed PBO to employ a property tax rate that provides tax revenue sufficient to pay for budget priorities and cost drivers identified within the budget guidelines. At the time the Guidelines were approved, it was estimated that the impact of the tax rate increase would be \$47 over the prior year. The actual increase based on the adopted tax rate for the average taxable homestead over the prior year was less than \$32.

BUDGET PRIORITIES

The Planning and Budget Office annually prepares estimates of known cost drivers that demand careful consideration by the Commissioners Court. The impact of these budget priorities has increased in recent years and shaped the formulation of the Adopted Budget. Below are known cost driver categories that had to be addressed prior to the expansion of programs or services.

Debt Service – The debt service payment is the County's principal and interest payment on debt that was issued by Commissioners Court in prior years via Voter Approved Bonds, State Highway Bonds, Certificates of Obligation (CO) and Refunding Bonds, which refinanced existing bonds at lower interest costs.

Countywide Cost Drivers – Countywide workforce investment and cost drivers which include compensation, contribution increases for the self-insured employee health plan, and increased costs related to interlocal agreements.

Program Specific Cost Drivers – These cost drivers include an increase in the transfer to the Balcones Canyonlands Preservation Fund per our agreement with the City of Austin, increased costs related to indigent defense and the Managed Assigned Counsel program, ongoing tech-related and other approved project operating cost increases, and costs related to the management of inmates in the Sheriff's Office.

Departmental Target Budgets – Departmental target budgets account for \$593.3 million in General Fund resources. These target budgets comprise all of the expenditures associated with the routine, daily operations of the County – from park rangers who patrol county parks to law enforcement personnel who safeguard the unincorporated areas, from corrections officers who supervise inmates to social workers who assist our most vulnerable residents, and from attorneys who work in our justice system to road workers who maintain hundreds of miles of county roads.

PILOT PROJECTS AND PROGRAMS

Travis County recognizes that the scarcity of resources demands careful allocation of public dollars. The Budget Guidelines again include opportunities to support innovative programs that can provide improved services, streamlined business practices, and cost reductions. Pilot programs are expected to meet the following criteria.

The program addresses a critical, core Travis County issue not otherwise being addressed or is being addressed but is not realizing the desired results. In addition, the office or department must:

- clearly identify the potential to duplicate or overlap with an existing program and can establish protocols that will isolate the impact of each program on performance outcomes;
- commit to include the PBO Analyst in the implementation process throughout the pilot period;
- establish performance measures that focus on outcomes, but also include input, efficiency and output measures;
- establish performance measures that are meaningful, valid, and can be independently verified;
- commit to take performance management training in consultation with PBO;
- provide periodic status updates to PBO during the pilot period to refine goals and objectives and measure progress; and
- use special project workers (temporary staff) if new staff is needed.

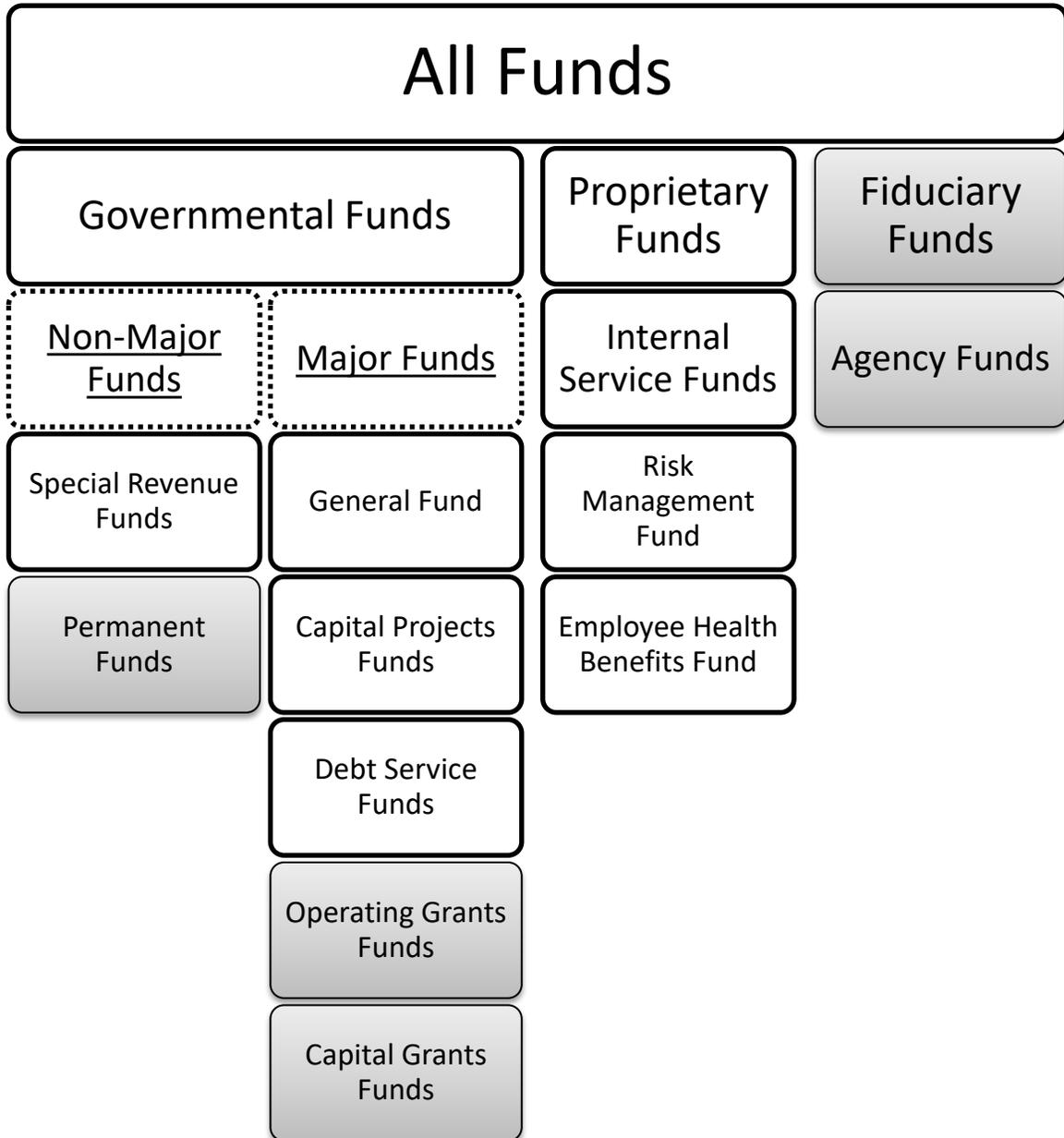
Details on the pilot projects and programs included in the FY 2019 Adopted Budget are contained in the Pilot Programs and Projects section of this document.

FUND STRUCTURE

The Travis County FY 2019 Adopted Budget includes estimated revenues and expenditures for the General Fund, certain revenue and capital projects funds, internal service funds, and debt service funds. 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 Comprehensive Annual Financial Report (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 (48 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, and 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 long-term 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 particular functions or activities of government.

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

PROPRIETARY FUND

Travis County's proprietary 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.

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 3
Departmental Budgeted Fund Relationships in the Adopted Budget

Department Name	General Fund	Special Revenue Funds	Internal Service Funds
Civil Courts, Civil Cts Legally Mandated Fees	✓	✓	
Civil Service Commission	✓		
Communications & Records Services	✓	✓	
Community Supervision and Corrections	✓		
Constables, Precincts 1-5	✓		
Counseling and Education Services	✓		
County Attorney	✓	✓	
County Auditor	✓		
County Clerk	✓	✓	
County Commissioners, Precincts 1-4	✓		
County Judge	✓		
County Treasurer	✓	✓	
Criminal Courts, Crim. Cts Legally Mandated Fees	✓		
District Attorney	✓	✓	
District Clerk	✓	✓	
Emergency Medical Services	✓		
Emergency Services	✓	✓	
Facilities Management Dpt, Centralized Rent & Utilities	✓	✓	
General Administration	✓		
Health & Human Services	✓	✓	
Historical Commission	✓		
Human Resources Management	✓		✓
Info Technology Svcs, Centralized Computer Svcs	✓		✓
Justices of the Peace, Precincts 1-5	✓	✓	
Justice Planning, Dispute Resolution Center	✓	✓	
Juvenile Probation	✓	✓	
Juvenile Public Defender	✓		
Medical Examiner	✓		
Planning and Budget Office	✓		
Pretrial Services	✓	✓	
Probate Court	✓	✓	
Purchasing Office	✓		
Sheriff	✓	✓	
Tax Assessor-Collector	✓	✓	
Transportation and Natural Resources	✓	✓	
Veterans Services	✓		

Table 4
 Departmental Budgeted Fund Relationship Detail

Department	Fund	FY 2019 Adopted Budget
Centralized Computer Services	General Fund	1,860,910
	Special Revenue Funds	
	Balcones Canyonlands Pres Fd	26,784
Centralized Rent & Utilities	General Fund	4,370,271
Civil Court Legally Mandated Fees	General Fund	5,663,437
Civil Courts	General Fund	9,372,560
	Special Revenue Funds	
	Ct Reporter Service Fd	338,609
Civil Service Commission	General Fund	203,149
Commissioner - Precinct 1	General Fund	470,811
Commissioner - Precinct 2	General Fund	467,480
Commissioner - Precinct 3	General Fund	473,876
Commissioner - Precinct 4	General Fund	478,953
Communications & Records Services	General Fund	5,857,418
	Special Revenue Funds	
	Cnty Clerk Archival Fd	331,141
	Ct Record Pres	261,534
	Cts Technology Fd	27,843
	Records Mgmt and Pres Fd	300,744
Community Supervision & Corrections	General Fund	663,022
Constable - Precinct 1	General Fund	2,400,592
Constable - Precinct 2	General Fund	3,210,391
Constable - Precinct 3	General Fund	2,782,504
Constable - Precinct 4	General Fund	2,350,262
Constable - Precinct 5	General Fund	5,272,480
Counseling and Education Services	General Fund	4,084,152
County Attorney	General Fund	23,099,227
	Special Revenue Funds	
	Professional Prosecutors Fd	70,240
County Auditor	General Fund	12,429,444
	Special Revenue Funds	
County Clerk	General Fund	18,152,889
	Special Revenue Funds	
	Cnty Clerk Archival Fd	754,691
	County Clerk Records Mgmt & Preserv Fd	1,953,264
	Elections Contract Fd	1,962,494
County Judge	General Fund	634,046
County Treasurer	General Fund	906,944
	Special Revenue Funds	
	Unclaimed Property Fd	50,000
Criminal Court Legally Mandated Fees	General Fund	12,406,504
Criminal Courts	General Fund	8,968,702
Debt Service	Special Revenue Funds	
	Consolidated Debt Service	76,212,064
	Debt Service - Taxable	11,243,634
Dispute Resolution Center	Special Revenue Funds	
	Dispute Resolution Center Fd	514,694
District Attorney	General Fund	25,187,000
	Special Revenue Funds	
	Family Protection Fd	28,897
District Clerk	General Fund	9,635,882
	Special Revenue Funds	
	Dist Clerk Records Mgmt and Pres	53,777
	Dist Ct Records Technology Fd	196,371
Emergency Medical Services	General Fund	23,967,166

Table 4
 Departmental Budgeted Fund Relationship Detail (Cont.)

Department	Fund	FY 2019 Adopted Budget
Emergency Services	General Fund	8,239,758
	Special Revenue Funds	
	Fire Code Fd	569,785
Facilities Management	General Fund	26,134,142
	Special Revenue Funds	
	700 Lavaca Complex	3,384,444
	Tx Exposition and Heritage	2,009,682
General Administration	General Fund	6,104,440
	Special Revenue Funds	
Health & Human Services & AgriLife Extension	General Fund	41,392,264
	Special Revenue Funds	
	Afterschool Youth Enrichment Services	200,000
	Child Abuse Prevention Fd	33,006
	Health Food Permits Fd	323,303
Historical Commission	General Fund	2,502
Human Resource Management	General Fund	24,005,407
	Special Revenue Funds	
	Employee Health Benefit Fd	84,472,916
	Self Insurance Fd	7,838,860
Information Technology Services (ITS)	General Fund	34,833,044
	Special Revenue Funds	
	Employee Health Benefit Fd	133,741
Justice of Peace - Precinct 1	General Fund	1,207,178
	Special Revenue Funds	
	Cts Technology Fd	7,749
	Juvenile Case Manager Fd	85,299
	Juvenile Case Manager Program Fund	9,000
	Vital Statistic Pres Fd	1,000
Justice of Peace - Precinct 2	General Fund	2,254,613
	Special Revenue Funds	
	Cts Technology Fd	4,000
	Juvenile Case Manager Fd	76,613
	Vital Statistic Pres Fd	1,000
Justice of Peace - Precinct 3	General Fund	1,680,328
	Special Revenue Funds	
	Cts Technology Fd	104,762
	Juvenile Case Manager Fd	95,286
	Vital Statistic Pres Fd	1,000
Justice of Peace - Precinct 4	General Fund	1,283,180
	Special Revenue Funds	
	Cts Technology Fd	4,000
	Juvenile Case Manager Fd	90,396
	Vital Statistic Pres Fd	1,000
Justice of Peace - Precinct 5	General Fund	1,380,014
	Special Revenue Funds	
	Cts Technology Fd	19,700
	Vital Statistic Pres Fd	1,000
Justice Planning	General Fund	7,272,359
	Special Revenue Funds	
	Law Library Fd	1,020,545
Juvenile Probation	General Fund	42,273,301
	Special Revenue Funds	
	Gardner House Handicraft Fd	4,755
	Juvenile Deferred Prosecution Fd	94,326
	Juvenile Fee Fd	466,847

Table 4
Departmental Budgeted Fund Relationship Detail (Cont.)

Department	Fund	FY 2019 Adopted Budget
Juvenile Probation	Juvenile Justice Alternative Edu Prog Fd	44,422
	Unclaimed Juvenile Restitution	38,933
Juvenile Public Defender	General Fund	2,281,001
Medical Examiner	General Fund	6,186,186
	Special Revenue Funds	
Planning and Budget	General Fund	2,930,273
Pretrial Services	General Fund	6,830,067
	Special Revenue Funds	
	Drug Ct Program Fd	131,762
Probate Court	General Fund	2,490,912
	Special Revenue Funds	
	Probate Guardianship Fd	115,226
	Probate Judiciary Fee Fd	161,619
Purchasing & Inventory Management	General Fund	5,242,332
Reserves	General Fund	127,433,749
	Special Revenue Funds	
	700 Lavaca Complex	136,309
	Afterschool Youth Enrichment Services	38,360
	Balcones Canyonlands Pres Fd	19,975,224
	CA DWI Pre-Diversion Program	78,668
	Capital Area Council of Govts 911 Fees	4,134
	Child Abuse Prevention Fd	7,404
	Civil Courts Facilities Fund	2,135,002
	Cnty Clerk Archival Fd	8,302,689
	Cnty/Dist Ct Technology Fd	222,040
	Consolidated Debt Service	7,840,777
	County Clerk Records Mgmt & Preserv Fd	4,947,395
	Courthouse Security Fd	162,778
	Ct Record Pres	115,848
	Ct Reporter Service Fd	45,487
	Cts Technology Fd	76,841
	Debt Service - Taxable	2,282,446
	Dist Clerk Records Mgmt and Pres	503,027
	Dist Ct Records Technology Fd	221,283
	Drug Ct Program Fd	236,167
	Elections Contract Fd	434,342
	Employee Health Benefit Fd	24,237,883
	Family Protection Fd	17,525
	Fire Code Fd	735,570
	Health Food Permits Fd	704,060
	Justice Ct Building Security Fd	568,594
	Juvenile Case Manager Fd	365,802
	Juvenile Case Manager Program Fund	115,188
	Juvenile Deferred Prosecution Fd	9,113
	Juvenile Delinquency Prevention Fd	1,050
	Law Library Fd	294,981
	LCRA Parks Cip Fd	1,368,371
	LEOSE - Cmns Ct	10,000
	Mary Quinlan Park Fd	322,823
	Probate Guardianship Fd	126,636
	Probate Judiciary Fee Fd	147,368
	Professional Prosecutors Fd	18,450
	Rd and Bridge Fd	1,368,526
	Records Mgmt and Pres Fd	68,483
	Self Insurance Fd	10,771,679

Table 4
 Departmental Budgeted Fund Relationship Detail (Cont.)

Department	Fund	FY 2019 Adopted Budget
Reserves	Truancy Civil Court	2,750
	Tx Exposition and Heritage	684,654
	Unclaimed Juvenile Restitution	7,099
	Unclaimed Property Fd	1,673
	Vital Statistic Pres Fd	29,443
Sheriff's Office	General Fund	184,886,123
	Special Revenue Funds	
	Courthouse Security Fd	420,000
Tax Assessor - Collector	General Fund	13,044,098
	Special Revenue Funds	
	Voter Registration Fd	168,075
Transportation & Natural Resources (TNR)	General Fund	62,840,309
	Special Revenue Funds	
	700 Lavaca Complex	10,060
	Balcones Canyonlands Pres Fd	6,096,447
	LCRA Parks Cip Fd	1,931,673
	Rd and Bridge Fd	18,586,830
Veterans Services	General Fund	585,516

Table 5
All Funds Summary
Fiscal Year 2019 Adopted 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					
Beginning Balance	\$228,826,733	\$192,832,240	\$12,279,993	\$23,714,500	\$145,088,077	\$3,435,978	\$9,412,350	\$377,187	\$34,518,648
Revenues:									
Taxes									
Current	646,883,526	646,883,526			561,613,766		74,303,019	10,966,741	
Delinquent	-773,664	-773,664			-702,655		-365	-70,644	
Penalty & Interest	2,521,052	2,521,052			2,521,052				
Other	158,251	158,251			158,251				
Intergovernmental	16,442,815	16,442,815			16,202,496	72,896			167,423
Charges for services	83,188,202	83,188,202			61,596,356	10,397,372			11,194,474
Fines and forfeitures	4,424,259	4,424,259			892,157	3,482,102			50,000
Investment income	9,437,496	8,765,887	265,410	406,199	7,341,313	121,534	337,837	32,796	932,407
Miscellaneous	97,498,700	6,709,723	6,065,136	84,723,841	2,380,676	145,474		2,220,000	1,963,573
Total Revenues	\$859,780,637	\$768,320,051	\$6,330,546	\$85,130,040	\$652,003,412	\$14,219,378	\$74,640,491	\$13,148,893	\$14,307,877
Other Financing Sources									
Other (Not Budgeted)	363,977 (1)	363,977							363,977
Sale of Major Assets	250,000	250,000			250,000				
Transfers In	22,155,583	22,155,583			841,679	2,300,000			19,013,904
Total Available	\$1,089,221,347 (2)	\$983,921,851 (4)	\$18,610,539	\$108,844,540	\$798,183,168	\$19,955,356	\$84,052,841	\$13,526,080	\$68,204,406
Expenditures:									
General Government	247,806,396	155,360,879	7,838,860	84,606,657	146,224,351				9,136,528
Justice System	169,994,445	169,994,445			166,343,379				3,651,066
Corrections & Rehabilitation	137,025,874	137,025,874			136,894,112				131,762
Public Safety	92,760,087	92,760,087			92,190,302				569,785
Health & Human Services	66,099,341	66,099,341			65,543,032				556,309
Infrastructure & Environmental	50,449,324	50,449,324			25,729,203	18,586,830			6,133,291
Community & Economic Dev.	20,452,491	20,452,491			16,511,136				3,941,355
General Purpose Reserves	112,002,594	76,993,032	10,771,679	24,237,883	32,381,875 (5)	1,368,526			43,242,631
Special Purpose Reserves	13,975,083	13,975,083			13,975,083 (5)				
Unallocated Reserves	91,200,014	91,200,014			81,076,791		7,840,777	2,282,446	
Debt Service	63,955,000	63,955,000					53,275,000	10,680,000	
Interest	23,500,698	23,500,698					22,937,064	563,634	
Total Expenditures	\$1,089,221,347	\$961,766,268	\$18,610,539	\$108,844,540	\$776,869,264	\$19,955,356	\$84,052,841	\$13,526,080	\$67,362,727
Other Financing Uses									
Transfers Out	22,155,583 (3)	22,155,583			21,313,904				841,679 (3)
Total Expenditures and Other Uses	\$1,089,221,347 (2)	\$983,921,851 (4)	\$18,610,539	\$108,844,540	\$798,183,168	\$19,955,356	\$84,052,841	\$13,526,080	\$68,204,406
Ending Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Note 1: This total consists of transfers of \$345,626 from County Corporations and \$18,351 from CAPSO 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 \$345,626 from County Corporations and \$18,351 from CAPSO to the General Fund.

Note 4: Total transfers in and total transfers out are included in this number.

Note 5: General and Special Purpose Reserves in the General Fund include the following amounts:

General Purpose Reserves	
Allocated Reserve	15,083,159
Capital Acquisition Resources Reserve	12,298,716
Reserve for Emergencies and Contingencies	5,000,000
Subtotal General Purpose Reserves	<u>32,381,875</u>
Special Purpose Reserves	
Reserve for State Cuts & Unfunded Mandates	3,500,000
Reserve for Replacement of Integrated Justice Systems	3,191,399
Reserve for Interlocal Agreements	2,663,868
Compensation Reserve	1,619,100
Annualization Reserve	1,614,468
Sheriff's Office Overtime Reserve	700,000
Smart Building Maintenance Reserve	686,248
Subtotal Special Purpose Reserves	<u>13,975,083</u>
Grand Total General and Special Purpose Reserves	<u>\$46,356,958</u>

Note 6: The following estimated amounts will be added to the total All Funds (Memorandum Only) budget of \$1,089,221,347 to establish a Total Adopted Budget for expenditures not to exceed \$2,604,221,347.

Pre-Encumbrances and Encumbrances including Accruals	315,000,000
Re-Appropriated Capital Funds	350,000,000
Bonds	600,000,000
Re-Appropriated Grant Funds	250,000,000

**Table 5 (Cont.)
All Funds Summary
Fiscal Year 2019 Adopted Budget**

TRAVIS COUNTY, TEXAS
OTHER FUNDS COMBINING STATEMENT
FISCAL YEAR 2019

	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	\$2,386,086	\$1,637,259	\$482,055	\$36,114	\$13,517	\$453,211	\$31,893	\$4,875,782	\$2,976,520	\$92,272	\$172,391	\$46,768	\$100,191	\$6,401,479	\$8,970
Revenues:															
Intergovernmental					154,558		11,835								1,030
Charges for Services		195,557	822,961	358,717		5,265		1,935,416	267,595	275,146	410,387	336,589	1,329	427,998	
Investment Income	48,563	34,880	10,510	1,556		8,371	694	89,461	55,929	1,809		739	1,919	407,612	
Miscellaneous	1,096,164	826,640		2,271										33,498	
Total Revenues	\$1,144,727	\$1,057,077	\$833,471	\$362,544	\$154,558	\$13,636	\$12,529	\$2,024,877	\$323,524	\$276,955	\$410,387	\$337,328	\$3,248	\$869,108	\$1,030
Other Financing Sources															
Other (Not Budgeted)															
Sale of Major Assets															
Transfers In				116,036										18,827,868	
Total Available	\$3,530,813	\$2,694,336	\$1,315,526	\$514,694	\$168,075	\$466,847	\$44,422	\$6,900,659	\$3,300,044	\$369,227	\$582,778	\$384,096	\$103,439	\$26,098,455	\$10,000
Expenditures:															
General Government	3,384,444				168,075			1,953,264		300,744					
Justice System			1,020,545	514,694		466,847	44,422					338,609	94,326		
Corrections & Rehabilitation															
Public Safety															
Health & Human Services															
Infrastructure & Environmenta	10,060													6,123,231	
Community & Economic Dev.		2,009,682							1,931,673						
General Purpose Reserves	136,309	684,654	294,981					4,947,395	1,368,371	68,483	162,778	45,487	9,113	19,975,224	10,000
Unallocated Reserve															
Total Expenditures	\$3,530,813	\$2,694,336	\$1,315,526	\$514,694	\$168,075	\$466,847	\$44,422	\$6,900,659	\$3,300,044	\$369,227	\$162,778	\$384,096	\$103,439	\$26,098,455	\$10,000
Other Financing Uses															
Transfers Out											420,000				
Total Expenditures and Other Uses	\$3,530,813	\$2,694,336	\$1,315,526	\$514,694	\$168,075	\$466,847	\$44,422	\$6,900,659	\$3,300,044	\$369,227	\$582,778	\$384,096	\$103,439	\$26,098,455	\$10,000
Ending Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Table 5 (Cont.)
All Funds Summary
Fiscal Year 2019 Adopted Budget

TRAVIS COUNTY, TEXAS
 OTHER FUNDS COMBINING STATEMENT
 FISCAL YEAR 2019

	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 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	\$1,050	\$1,673	\$18,690	\$311,950	\$142,977	\$130,895	\$464,470	\$409,901	\$7,356,104	\$455	\$203,927	\$166,014	\$33,485	\$981,572	\$34,568
Revenues:															
Intergovernmental					165,000	112,122	83,669	1,977,934	1,903,940	45,967	158,774	73,000	186	300,000	4,946
Charges for Services		50,000													
Fines and forfeitures				5,873	1,010	1,878	8,665	9,001	128,477		5,228	2,848	772	23,783	896
Investment Income				5,000											
Miscellaneous															
Total Revenues	\$0	\$50,000	\$0	\$10,873	\$166,010	\$114,000	\$92,334	\$1,986,935	\$2,032,417	\$45,967	\$164,002	\$75,848	\$958	\$323,783	\$5,842
Other Financing Sources															
Other (Not Budgeted)															
Sale of Major Assets															
Transfers In			70,000												
Total Available	\$1,050	\$51,673	\$88,690	\$322,823	\$308,987	\$244,895	\$556,804	\$2,396,836	\$9,388,521	\$46,422	\$367,929	\$241,862	\$34,443	\$1,305,355	\$40,410
Expenditures:															
General Government						27,843		1,962,494	1,078,130						
Justice System			70,240		161,619	140,211	53,777			28,897		115,226	5,000		
Corrections & Rehabilitation											131,762				
Public Safety														569,785	
Health & Human Services															33,006
Infrastructure & Environmental															
Community & Economic Dev.															
General Purpose Reserves	1,050	1,673	18,450	322,823	147,368	76,841	503,027	434,342	8,302,689	17,525	236,167	126,636	29,443	735,570	7,404
Unallocated Reserves															
Total Expenditures	\$1,050	\$1,673	\$88,690	\$322,823	\$308,987	\$244,895	\$556,804	\$2,396,836	\$9,388,521	\$46,422	\$367,929	\$241,862	\$34,443	\$1,305,355	\$40,410
Other Financing Uses															
Transfers Out		50,000							7,702						
Total Expenditures and Other Uses	\$1,050	\$51,673	\$88,690	\$322,823	\$308,987	\$244,895	\$556,804	\$2,396,836	\$9,388,521	\$46,422	\$367,929	\$241,862	\$34,443	\$1,305,355	\$40,410
Ending Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Table 5 (Cont.)
All Funds Summary
Fiscal Year 2019 Adopted Budget**

TRAVIS COUNTY, TEXAS
OTHER FUNDS COMBINING STATEMENT
FISCAL YEAR 2019

	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	CAPCOG 911 Fund	Unclaimed Juvenile Restitution Fund	Gardner House Handicraft Fund	Afterschool Youth Enrichmt Svcs Fund	Civil Courts Facilities Fund	Juvenile Case Manager Program Fund	Truancy Civil Court Program Fund	Co. Att. DWI Pre-Diversion Program Fund	Funds Not Included in Adopted Budget	Total Other Funds
Beginning Balance	\$530,184	\$564,810	\$805,788	\$283,297	\$195,435	\$187,466	\$4,134	\$45,105	\$4,755	\$38,360	\$1,746,977	\$99,481	\$2,300	\$38,317	\$0	\$34,518,648
Revenues:																
Intergovernmental																\$167,423
Charges for Services	27,720	139,321	203,980	128,965	22,738	187,002				200,000	358,922	22,878	450	40,000		\$11,194,474
Fines and Forfeitures																\$50,000
Investment Income	10,690	9,265	17,595	5,392	3,867	2,914		927			29,103	1,829		351		\$932,407
Miscellaneous																\$1,963,573
Total Revenues	\$38,410	\$148,586	\$221,575	\$134,357	\$26,605	\$189,916	\$0	\$927	\$0	\$200,000	\$388,025	\$24,707	\$450	\$40,351	\$0	\$14,307,877
Other Financing Sources																
Other (Not Budgeted)															363,977 (1)	\$363,977
Sale of Major Assets																
Transfers In																\$19,013,904
Total Available	\$568,594	\$713,396	\$1,027,363	\$417,654	\$222,040	\$377,382	\$4,134	\$46,032	\$4,755	\$238,360	\$2,135,002	\$124,188	\$2,750	\$78,668	\$363,977	\$68,204,406
Expenditures:																
General Government						261,534										\$9,136,528
Justice System		347,594		196,371				38,933	4,755			9,000				\$3,651,066
Corrections & Rehabilitation																\$131,762
Public Safety																\$569,785
Health & Human Services			323,303							200,000						\$556,309
Infrastructure & Environmental Community & Economic Dev.																\$6,133,291
General Purpose Reserves	568,594	365,802	704,060	221,283	222,040	115,848	4,134	7,099		38,360	2,135,002	115,188	2,750	78,668		\$43,242,631
Unallocated Reserves																\$0
Total Expenditures	\$568,594	\$713,396	\$1,027,363	\$417,654	\$222,040	\$377,382	\$4,134	\$46,032	\$4,755	\$238,360	\$2,135,002	\$124,188	\$2,750	\$78,668	\$0	\$67,362,727
Other Financing Uses																
Transfers Out															363,977 (3)	\$841,679
Total Expenditures and Other Uses	\$568,594	\$713,396	\$1,027,363	\$417,654	\$222,040	\$377,382	\$4,134	\$46,032	\$4,755	\$238,360	\$2,135,002	\$124,188	\$2,750	\$78,668	\$363,977	\$68,204,406
Ending Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Table 6
TRAVIS COUNTY, TEXAS
BALANCE SHEET
September 30, 2018
(Unaudited)

	Governmental activities					Business-type activities	
	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Non-Appropriated Funds*	Non-Appropriated Fund**
Assets and Deferred Outflows							
Assets:							
Cash and pooled cash	\$ 274,377,229	\$ 48,901,690	\$ 39,906	\$ 291,757,584	\$ 52,523,244	\$ 16,211,645	\$ 2,982,940
Investments	-	-	19,494,493	-	-	522,433	910,681
Interest receivable	1,187,933	205,224	2,056	943,649	213,632	44,442	-
Other receivables	10,559,532	304,283	2,767	39,689	874,506	2,717,762	484,691
Taxes receivable (net of allowances for estimated uncollectibles)	2,372,243	-	1,170,836	-	-	25,249	-
Prepaid items/Other Assets	-	-	-	-	4,035,849	-	8,063,430
Cash - restricted	-	-	-	568,194	-	-	-
Total assets	288,496,937	49,411,197	20,710,058	293,309,116	57,647,231	19,521,531	12,441,742
Deferred outflows:							
Deferred outflows related to pensions	-	-	-	-	296,031	-	-
Total deferred outflows	-	-	-	-	296,031	-	-
Liabilities, Deferred Inflows, and Fund Balances							
Liabilities:							
Accounts payable	23,696,963	567,172	-	10,025,959	63,336	911,906	-
Other liabilities	37,049,872	682,510	1,174,878	1,253,420	16,798,900	3,263,157	1,073,274
Unearned revenue	1,725,000	-	8,325,000	134,858	-	6,162,914	-
Land lease liability	-	-	-	-	-	-	7,183,190
Total liabilities	62,471,835	1,249,682	9,499,878	11,414,237	16,862,236	10,337,977	8,256,464
Deferred inflows:							
Deferred revenue - property taxes	2,372,243	-	1,170,836	-	-	25,249	-
Deferred revenue - special assessment	-	-	-	6,655	-	-	-
Deferred revenue - professional prosecutors	70,000	-	-	-	-	-	-
Deferred inflows related to pensions	-	-	-	-	130,969	-	-
Total deferred inflows	2,442,243	-	1,170,836	6,655	130,969	25,249	-
Fund balances:							
<i>Restricted</i>							
Debt service	-	-	10,039,344	-	-	285,651	-
Capital projects	-	-	-	281,888,224	-	-	-
Justice, corrections, and rehabilitation program	-	5,373,554	-	-	-	5,261,178	-
Road, parks, and preserves	-	3,862,555	-	-	-	-	-
Other purposes	-	15,827,290	-	-	-	428,069	-
County schools	-	-	-	-	-	3,334,359	-
<i>Committed</i>							
Justice, corrections, and rehabilitation program	11,230,347	327,400	-	-	-	-	-
Roads, parks, and preserves	13,480,182	22,673,045	-	-	-	-	-
Information technology services	12,770,780	-	-	-	-	-	-
Facilities management	7,906,098	-	-	-	-	-	-
Health and human services	11,423,135	-	-	-	-	-	-
Other purposes	2,410,922	97,671	-	-	-	-	-
<i>Assigned</i>							
Budgetary appropriation	634,485	-	-	-	-	-	-
Unassigned Fund Balances/Net Position - Note 1	163,726,910	-	-	-	40,636,367	(150,952)	4,108,853
Net investment in capital assets	-	-	-	-	313,690	-	76,415
Restricted for nonspendable	-	-	-	-	-	-	10
Total Liabilities, Deferred Inflows, and Fund Balances/Net Position	\$ 288,496,937	\$ 49,411,197	\$ 20,710,058	\$ 293,309,116	\$ 57,943,262	\$ 19,521,531	\$ 12,441,742

Please Note - Fiduciary Funds are not included above.

Also, General Fund includes the Expo Center Fund and 700 Lavaca Complex Fund, in a manner consistent with the County's financial reporting practices.

* This column includes funds which are a part of the County's finances, but are not included in the annual appropriation process. Blended component units are also included in this column, of which, the Travis County Bee Caves Road District No.1 is legally budgeted under the jurisdiction of the responsible board of directors.

** This column includes the Housing Finance Corporation Enterprise Fund, which is a part of the County's finances, but is not included in the annual appropriation process. It is a blended component unit that was reported as a Non-Appropriated Special Revenue Fund in prior fiscal years.

NOTE 1:

The fund balance amounts reported on the Combined Balance Sheet are the actual balances recorded on the County's financial records for fiscal year 2018. At this time, these balances have not been audited by the County's external auditors; however, the County does not foresee any significant changes that will need to be made to these balances.

Table 6 (continued)

TRAVIS COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
For The Year Ended September 30, 2018
(Unaudited)

	Governmental activities						Business-type activities
	General	Special Revenue	General Purpose Debt Service	Capital Projects	Internal Service	Non-Appropriated Funds*	Non-Appropriated Fund**
Revenues and Other Financing Sources							
Taxes	\$ 528,032,034	\$ -	\$ 92,862,779	\$ -	\$ -	\$ 933,108	\$ -
Intergovernmental	16,973,929	407,914	-	-	-	29,256,535	-
Charges for services	66,705,302	20,696,450	-	382,395	-	8,097,671	2,047,401
Fines and forfeits	1,150,329	3,666,775	-	-	-	1,197,515	-
Investment income	4,315,662	958,866	611,877	2,895,686	552,340	284,621	18,543
Miscellaneous	9,952,384	259,686	2,220,000	119,723	816,043	517,801	65,219
Insurance Premiums	-	-	-	-	86,103,210	-	-
Other Financing Sources	2,919,317	20,319,299	67,407	101,144,246	-	-	750,000
Total	\$ 630,048,957	\$ 46,308,990	\$ 95,762,063	\$ 104,542,050	\$ 87,471,593	\$ 40,287,251	\$ 2,881,163
Expenditures and Other Financing Uses:							
General government	\$ 118,321,360	3,160,635	\$ -	\$ 79,667	\$ 78,169,081	\$ 94,435	946,293
Justice system	149,239,016	2,739,052	-	-	-	8,078,744	-
Public safety	89,198,082	347,526	-	-	-	1,365,125	-
Corrections and rehabilitation	125,934,206	27,262	-	-	-	20,080,268	-
Health and human services	58,020,949	200,211	-	-	-	7,603,049	-
Infrastructure and environmental servi	11,146,676	17,379,380	-	1,795,181	-	1,489	-
Community and economic developme	12,000,710	-	-	294,923	-	3,712	-
Capital outlay	19,689,996	16,600,616	-	68,184,832	-	1,261,630	-
Debt service:	161,755	-	90,848,010	995,934	-	931,352	-
Other financing uses	20,319,299	464,622	10,516,916	443,214	-	164,500	283,307
Total	\$ 604,032,049	\$ 40,919,304	\$ 101,364,926	\$ 71,793,751	\$ 78,169,081	\$ 39,584,304	\$ 1,229,600

Please Note - Fiduciary Funds are not included above.

Also, General Fund includes the Expo Center Fund and the 700 Lavaca Complex Fund, in a manner consistent with the County's financial reporting practices.

* This column includes funds which are a part of the County's finances, but are not included in the annual appropriation process. Blended component units are also included in this column, of which, the Travis County Bee Caves Road District No.1 is legally budgeted under the jurisdiction of the responsible board of directors.

** This column includes the Housing Finance Corporation Enterprise Fund, which is a part of the County's finances, but is not included in the annual appropriation process. It is a blended component unit that was reported as a Non-Appropriated Special Revenue Fund in prior fiscal years.

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 PBO consider 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 98 percent collection rate, which is applied to the Travis Central Appraisal District’s certified taxable value that is published in the July-August timeframe each 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 information we may receive internally.

ALL FUNDS SUMMARY

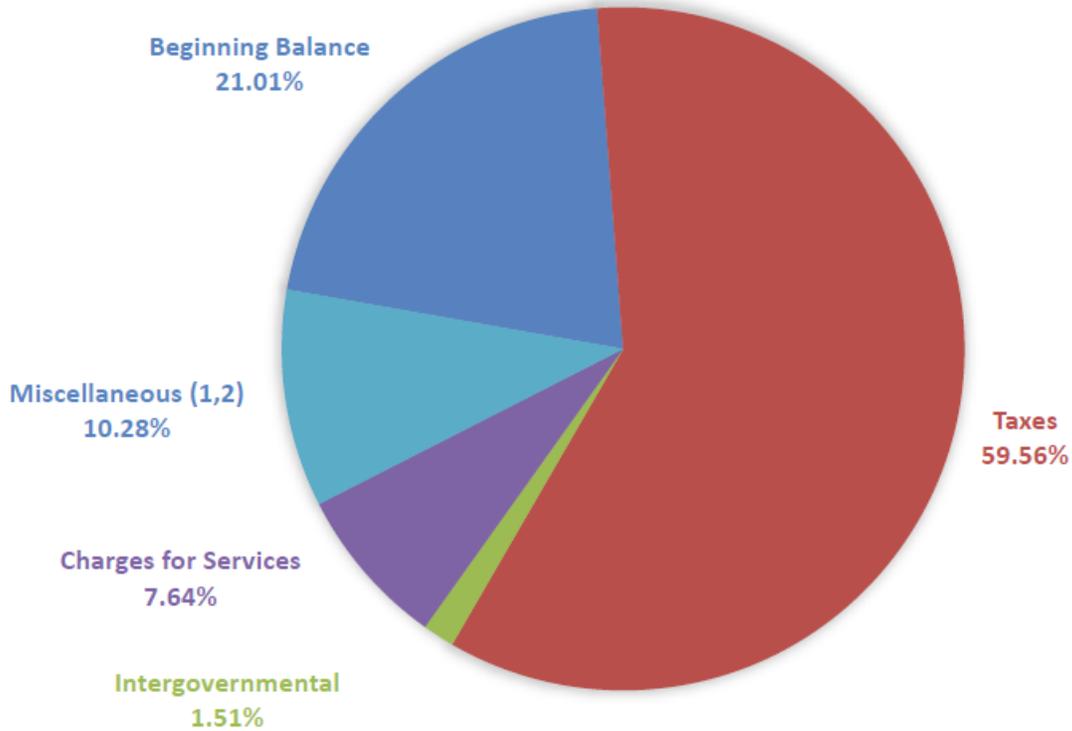
The FY 2019 Adopted Budget total for All Funds is \$1,089,221,347, an increase of \$52,579,904 compared to the FY 2018 Adopted Budget for All Funds of \$1,036,641,443. This represents a 5.07 percent increase from the FY 2018 Adopted Budget (including fund balance). Key changes are summarized in the table below.

Table 7
Fiscal Year 2019 Adopted Budget – All Funds

	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Change	% Change
General Fund	\$ 749,062,401	\$ 798,183,168	\$ 49,120,767	6.56%
Road and Bridge Fund	19,538,575	19,955,356	416,781	2.13%
Debt Service Fund	108,804,077	97,578,921	(11,225,156)	-10.32%
Internal Service Funds:			-	
Risk Management Fund	17,747,345	18,610,539	863,194	4.86%
Health Benefit Fund	102,459,688	108,844,540	6,384,852	6.23%
Other Funds ⁽¹⁾	60,257,665	68,204,406	7,946,741	13.19%
Less Transfers	(21,228,308)	(22,155,583)	(927,275)	4.37%
Total	\$ 1,036,641,443	\$ 1,089,221,347	\$ 52,579,904	5.07%

(1) Expenditures in these funds are supported by specific, often restricted, revenue sources, which are estimated by the County Auditor. Also includes \$345,626 in non-budgeted funds from County Corporations and CAPSO that are transferred to the General Fund.

Chart 2
Where Does the Money Come From? All Funds

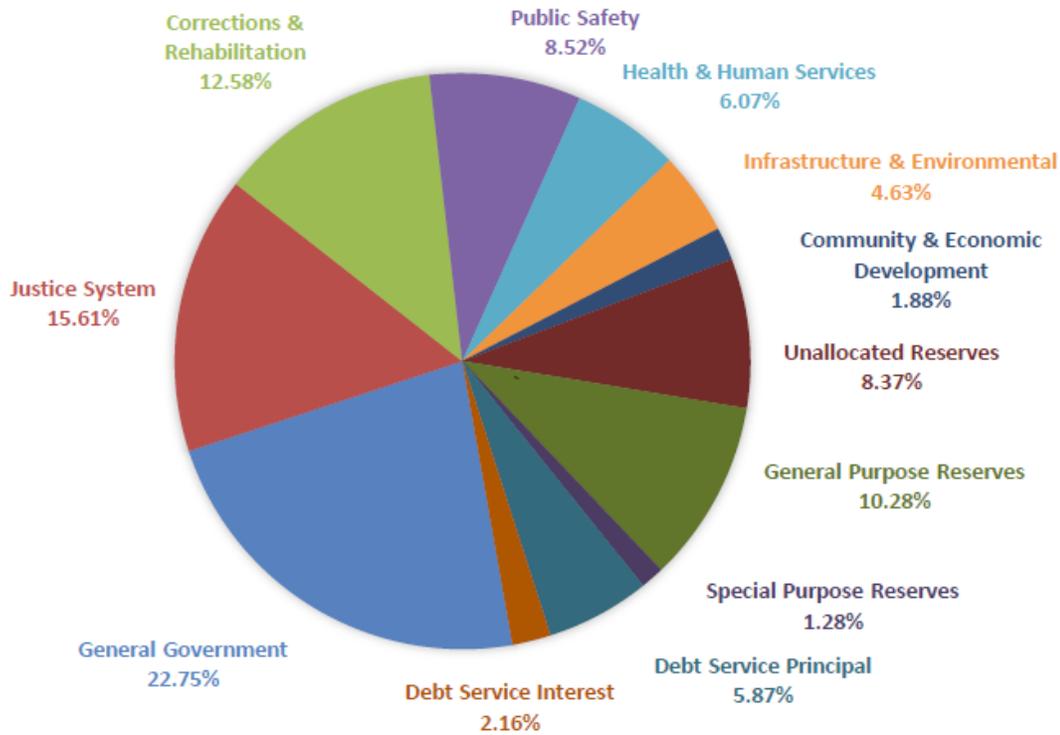


	FY 2018 ADOPTED BUDGET		FY 2019 ADOPTED BUDGET		2019 - 2018 DIFFERENCE	
Beginning Balance	\$219,969,915	21.22%	\$228,826,733	21.01%	\$8,856,818	4.03%
Taxes	610,042,959	58.84%	648,789,165	59.56%	38,746,206	6.35%
Intergovernmental	16,208,411	1.56%	16,442,815	1.51%	234,404	1.45%
Charges for Services	84,686,192	8.17%	83,188,202	7.64%	(1,497,990)	-1.77%
Fines & Forfeitures (1)	4,510,944	0.44%	4,424,259	0.41%	(86,685)	-1.92%
Interest (1)	6,766,569	0.65%	11,152,901	1.02%	4,386,332	64.82%
Net Change Fair Value (1)	(948,230)	-0.09%	(1,715,405)	-0.16%	(767,175)	80.91%
Miscellaneous (1,2)	95,404,683	9.21%	98,112,677	9.01%	2,707,994	2.84%
Total All Funds	\$1,036,641,443	100.00%	\$1,089,221,347	100.00%	\$52,579,904	5.07%

(1) Fines & Forfeitures, Interest, Net Change in Fair Value are all 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 4: All Funds Summary.

Chart 3
Where Does the Money Go? All Funds



	FY 2018		FY 2019		2019 - 2018	
	ADOPTED BUDGET		ADOPTED BUDGET		DIFFERENCE	
General Government (1)	\$234,717,067	22.64%	\$247,806,396	22.75%	\$13,089,329	5.58%
Justice System (1)	159,431,555	15.38%	\$169,994,445	15.61%	10,562,890	6.63%
Corrections & Rehabilitation (1)	131,429,507	12.68%	\$137,025,874	12.58%	5,596,367	4.26%
Public Safety (1)	87,085,362	8.40%	\$92,760,087	8.52%	5,674,725	6.52%
Health & Human Services (1)	62,276,742	6.01%	\$66,099,341	6.07%	3,822,599	6.14%
Infrastructure & Environmental (1)	44,946,505	4.34%	\$50,449,324	4.63%	5,502,819	12.24%
Community & Economic Dev. (1)	15,576,678	1.50%	\$20,452,491	1.88%	4,875,813	31.30%
Unallocated Reserves	91,482,027	8.82%	\$91,200,014	8.37%	-282,013	-0.31%
General Purpose Reserves (2)	98,393,335	9.49%	\$112,002,594	10.28%	13,609,259	13.83%
Special Purpose Reserves (2)	17,812,950	1.72%	\$13,975,083	1.28%	-3,837,867	-21.55%
Debt Service - Principal	71,440,000	6.89%	\$63,955,000	5.87%	-7,485,000	-10.48%
Debt Service - Interest	22,049,715	2.13%	\$23,500,698	2.16%	1,450,983	6.58%
	\$1,036,641,443	100.00%	\$1,089,221,347	100.00%	\$52,579,904	5.07%

(1) Programmatic areas experienced a variety of changes, including compensation increases, retirement contribution increases and new programmatic increases described in Volume I, Section I - Budget Overview and Vol II - Department and Fund Summaries.

(2) Changes in General Purpose and Special Purpose Reserves are detailed in Reserves discussion at the end of Vol I, Section I - Budget Overview.

Table 8

Travis County

All Funds Four-Year Consolidated Summary ¹

(Excludes Unbudgeted Funds and Capital Funds)

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals ²	FY 2019 Budget ³
Beginning Fund Balance October 1 ⁴	\$ 262,887,338	\$ 287,822,480	\$ 287,596,731	\$ 228,826,733
Taxes	559,058,406	586,488,584	620,894,813	648,789,165
Intergovernmental	16,637,376	16,686,247	17,381,843	16,442,815
Charges for Services	87,103,993	89,995,986	87,401,752	83,188,202
Fines and Forfeitures	5,871,061	4,914,693	4,817,104	4,424,259
Investment Income				
Interest	3,125,789	4,859,062	9,150,987	11,152,901
Net Change Fair Value	66,717	(505,447)	(2,712,502)	(1,715,405)
Miscellaneous	83,746,047	89,652,738	99,351,321	97,498,700
Other Financing Sources	20,981,783	21,459,731	27,462,026	22,405,583
Total Revenues	\$ 776,591,172	\$ 813,551,594	\$ 863,747,344	\$ 882,186,220
Total Budgeted Available Resources				\$ 1,111,012,953
Expenditures				
General Government	192,182,617	\$ 201,812,621	\$ 209,058,574	\$ 247,806,396
Justice System	141,079,505	147,824,074	152,929,684	169,994,445
Corrections & Rehabilitation	118,921,994	125,293,459	126,823,311	137,025,874
Public Safety	83,997,938	89,245,415	90,912,675	92,760,087
Health & Human Services	59,044,908	62,207,908	59,262,693	66,099,341
Infrastructure & Environmental	32,736,507	59,589,674	48,254,052	50,449,324
Community & Economic Development	12,379,656	13,235,265	15,095,523	20,452,491
General Purpose Reserves	-	-	-	112,002,594
Special Purpose Reserves	-	-	-	13,975,083
Unallocated Reserve	-	-	-	91,200,014
Debt Service	93,226,615	95,807,627	90,848,010	87,455,698
Other Financing Uses	18,086,290	18,761,300	35,456,840	21,791,606
Total Expenditures	\$ 751,656,030	\$ 813,777,343	\$ 828,641,363	\$ 1,111,012,953
Increase/Decrease Fund Balance	\$ 24,935,142	\$ (225,749)	\$ 35,105,981	\$ -
Ending Fund Balance	\$ 287,822,480	\$ 287,596,731	\$ 322,702,712	\$ -

¹ Figures shown are in nearest whole numbers and slight differences appear between tables due to rounding.² FY 2018 Actuals are unaudited.³ Other Financing Sources includes \$22,155,583 in transfers that are not shown in the totals on Table 3 - All Funds Summary and excludes non-budgeted Other Financing Sources and Uses totaling \$363,977.⁴ FY 2016 - 2018 Actuals include carryforward encumbrances. The FY 2019 Estimated Beginning Fund Balance excludes carryforward encumbrances.

Table 8

Travis County

General Fund Four-Year Consolidated Summary ¹

(Excludes Unbudgeted Funds and Capital Funds)

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals ²	FY 2019 Budget
Beginning Fund Balance October 1 ³	\$ 175,885,026	\$ 186,683,503	\$ 190,705,720	\$ 145,088,077
Taxes	\$ 466,529,862	\$ 491,440,857	\$ 528,032,034	\$ 563,590,414
Intergovernmental	16,255,795	16,366,544	16,973,930	16,202,496
Charges for Services	66,039,828	68,663,241	66,460,994	61,596,356
Fines & Forfeitures	1,719,700	1,021,897	1,150,329	892,157
Investment Income				
Interest	2,253,345	3,487,828	6,627,377	8,841,313
Net Change Fair Value	86,028	(438,755)	(2,422,322)	(1,500,000)
Miscellaneous	4,111,400	4,999,026	7,278,287	2,380,676
Other Financing Sources	2,589,634	2,677,473	2,919,316	1,091,679
Total Revenues	\$ 559,585,592	\$ 588,218,111	\$ 627,019,945	\$ 653,095,091
Total Budgeted Available Resources				\$ 798,183,168
Expenditures				
General Government	\$ 105,683,246	\$ 117,752,402	\$ 124,853,469	\$ 146,224,351
Justice System	137,941,170	145,059,898	150,179,651	166,343,379
Corrections & Rehabilitation	118,771,419	125,161,672	126,796,049	136,894,112
Public Safety	82,094,480	87,209,288	90,565,150	92,190,302
Health & Human Services	58,842,090	62,009,490	59,062,482	65,543,032
Infrastructure & Environmental	15,877,661	15,938,506	14,782,240	25,729,203
Community & Economic Development	11,515,014	12,324,680	13,237,908	16,511,136
General Purpose Reserves	-	-	-	32,381,875
Special Purpose Reserves	-	-	-	13,975,083
Unallocated Reserve	-	-	-	81,076,791
Debt Service	-	-	-	-
Other Financing Uses	18,062,035	18,739,958	20,319,299	21,313,904
Total Expenditures	\$ 548,787,115	\$ 584,195,894	\$ 599,796,248	\$ 798,183,168
Increase/Decrease Fund Balance	\$ 10,798,477	\$ 4,022,217	\$ 27,223,697	\$ -
Ending Fund Balance	\$ 186,683,503	\$ 190,705,720	\$ 217,929,417	\$ -

¹ Figures shown are in nearest whole numbers and slight differences appear between tables due to rounding.

² FY 2018 Actuals are unaudited.

³ FY 2016 - 2018 Actuals include carryforward encumbrances. The FY 2019 Estimated Beginning Fund Balance excludes carryforward encumbrances.

Table 8

Travis County

Internal Service Funds Four-Year Consolidated Summary¹

(Excludes Unbudgeted Funds and Capital Funds)

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals ²	FY 2019 Budget
Beginning Fund Balance October 1³	\$ 31,221,895	\$ 28,050,669	\$ 31,647,545	\$ 35,994,493
Investment Income				
Interest	\$ 299,981	\$ 468,198	\$ 842,520	\$ 887,014
Net Change Fair Value	(13,708)	(73,153)	(290,180)	(215,405)
Miscellaneous	76,736,166	81,335,696	86,919,253	90,788,977
Other Financing Sources	-	-	-	-
Total Revenues	\$ 77,022,439	\$ 81,730,741	\$ 87,471,593	\$ 91,460,586
Total Budgeted Available Resources				\$ 127,455,079
Expenditures				
General Government	\$ 80,193,665	\$ 78,133,865	\$ 78,169,081	\$ 92,445,517
General Purpose Reserves	-	-	-	35,009,562
Total Expenditures	\$ 80,193,665	\$ 78,133,865	\$ 78,169,081	\$ 127,455,079
Increase/Decrease Fund Balance	\$ (3,171,226)	\$ 3,596,877	\$ 9,302,512	\$ -
Ending Fund Balance	\$ 28,050,669	\$ 31,647,545	\$ 40,950,057	\$ -

¹ Figures shown are in nearest whole numbers and slight differences appear between tables due to rounding.² FY 2018 Actuals are unaudited.³ FY 2016 - 2018 Actuals include carryforward encumbrances. The FY 2019 Estimated Beginning Fund Balance excludes carryforward encumbrances.

Table 8

Travis County

Road & Bridge Fund Four-Year Consolidated Summary ¹

(Excludes Unbudgeted Funds and Capital Funds)

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals ²	FY 2019 Budget
Beginning Fund Balance October 1 ³	\$ 5,502,913	\$ 6,073,749	\$ 5,047,948	\$ 3,435,978
Intergovernmental	\$ 75,450	\$ 78,548	\$ 159,298	\$ 72,896
Charges for Services	10,353,114	10,284,948	10,514,879	10,397,372
Fines & Forfeitures	4,132,231	3,876,904	3,650,328	3,482,102
Investment Income				
Interest	49,819	63,028	120,394	121,534
Net Change Fair Value	-	-	-	-
Miscellaneous	249,700	182,343	182,693	145,474
Other Financing Sources	1,400,716	450,000	2,300,000	2,300,000
Total Revenues	\$ 16,261,030	\$ 14,935,771	\$ 16,927,592	\$ 16,519,378
Total Budgeted Available Resources				\$ 19,955,356
Expenditures				
Infrastructure & Environmental	\$ 15,690,194	\$ 15,961,572	\$ 16,195,231	\$ 18,586,830
General Purpose Reserves	-	-	-	1,368,526
Total Expenditures	\$ 15,690,194	\$ 15,961,572	\$ 16,195,231	\$ 19,955,356
Increase/Decrease Fund Balance	\$ 570,836	\$ (1,025,801)	\$ 732,361	\$ -
Ending Fund Balance	\$ 6,073,749	\$ 5,047,948	\$ 5,780,309	\$ -

¹ Figures shown are in nearest whole numbers and slight differences appear between tables due to rounding.

² FY 2018 Actuals are unaudited.

³ FY 2016 - 2018 Actuals include carryforward encumbrances. The FY 2019 Estimated Beginning Fund Balance excludes carryforward encumbrances.

Table 8

Travis County

Debt Service Funds Four-Year Consolidated Summary¹

(Excludes Unbudgeted Funds and Capital Funds)

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals ²	FY 2019 Budget
Beginning Fund Balance October 1³	\$ 15,639,177	\$ 15,505,983	\$ 15,611,407	\$ 9,789,537
Taxes	\$ 92,528,544	\$ 95,047,727	\$ 92,862,779	\$ 85,198,751
Investment Income				
Interest	136,804	261,090	611,615	370,633
Net Change Fair Value	(5,604)	6,461	-	-
Miscellaneous	103,563	555,473	2,220,000	2,220,000
Other Financing Sources	330,114	42,300	4,223,410	-
Total Revenues	\$ 93,093,421	\$ 95,913,051	\$ 99,917,804	\$ 87,789,384
Total Budgeted Available Resources				\$ 97,578,921
Expenditures				
Unallocated Reserve	\$ -	\$ -	\$ -	\$ 10,123,223
Debt Service	93,226,615	95,807,627	90,848,010	87,455,698
Other Financing Uses	-	-	14,672,920	-
Total Expenditures	\$ 93,226,615	\$ 95,807,627	\$ 105,520,930	\$ 97,578,921
Increase/Decrease Fund Balance	\$ (133,194)	\$ 105,424	\$ (5,603,126)	\$ -
Ending Fund Balance	\$ 15,505,983	\$ 15,611,407	\$ 10,008,281	\$ -

¹ Figures shown are in nearest whole numbers and slight differences appear between tables due to rounding.² FY 2018 Actuals are unaudited.³ FY 2016 - 2018 Actuals include carryforward encumbrances. The FY 2019 Estimated Beginning Fund Balance excludes carryforward encumbrances.

Table 8

Travis County

Other Budgeted Funds Four-Year Consolidated Summary ¹

(Excludes Unbudgeted Funds and Capital Funds)

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals ²	FY 2019 Budget ³
Beginning Fund Balance October 1 ⁴	\$ 34,638,327	\$ 51,508,578	\$ 44,584,112	\$ 34,518,648
Intergovernmental	\$ 306,131	\$ 241,155	\$ 248,615	\$ 167,423
Charges for Services	10,711,051	11,047,797	10,425,879	11,194,474
Fines and Forfeitures	19,130	15,892	16,447	50,000
Investment Income				
Interest	385,840	578,918	949,081	932,407
Net Change Fair Value	1	0	-	-
Miscellaneous	2,545,219	2,580,199	2,751,088	1,963,573
Other Financing Sources	16,661,319	18,289,958	18,019,300	19,013,904
Total Revenues	\$ 30,628,691	\$ 32,753,919	\$ 32,410,410	\$ 33,321,781
Total Budgeted Available Resources				\$ 67,840,429
Expenditures				
General Government	\$ 6,305,706	\$ 5,926,353	\$ 6,036,025	\$ 9,136,528
Justice System	3,138,335	2,764,176	2,750,032	3,651,066
Corrections & Rehabilitation	150,574	131,788	27,262	131,762
Public Safety	1,903,458	2,036,127	347,525	569,785
Health & Human Services	202,818	198,418	200,211	556,309
Infrastructure & Environmental	1,168,652	27,689,597	17,276,581	6,133,291
Community & Economic Development	864,642	910,585	1,857,616	3,941,355
General Purpose Reserves	-	-	-	43,242,631
Other Financing Uses	24,255	21,342	464,622	477,702
Total Expenditures	\$ 13,758,440	\$ 39,678,385	\$ 28,959,874	\$ 67,840,429
Increase/Decrease Fund Balance	\$ 16,870,251	\$ (6,924,466)	\$ 3,450,536	\$ -
Ending Fund Balance	\$ 51,508,578	\$ 44,584,112	\$ 48,034,648	\$ -

¹ Figures shown are in nearest whole numbers and slight differences appear between tables due to rounding.

² FY 2018 Actuals are unaudited.

³ Other Financing Sources and Uses exclude non-budgeted funds totaling \$363,977.

³ FY 2016 - 2018 Actuals include carryforward encumbrances. The FY 2019 Estimated Beginning Fund Balance excludes carryforward encumbrances.

PROPERTY TAXES

The County provides its core services to residents through its main source of revenue, property taxes. The FY 2019 Adopted Budget for the General Fund is balanced at a property tax rate of 35.42 cents per \$100 of taxable value. This rate is 3.81 percent above the effective tax rate and 5.99 percent above the effective maintenance and operations portion of the tax rate plus required debt service. The Adopted Budget tax rate is based on direction from the Commissioners Court as a part of the FY 2019 Budget Guidelines. A comparison of the FY 2018 and FY 2019 Adopted Tax Rates is below.

Table 9
Adopted Tax Rates
(Per \$100 of Taxable Value)

Rate	FY 2018 Tax Rate	FY 2019 Tax Rate	Difference (\$)	Difference (%)
Maintenance & Operations	31.43¢	30.79¢	(0.64¢)	(2.04%)
Debt Service	5.47¢	4.63¢	(0.84¢)	(15.36%)
Total	36.90¢	35.42¢	(1.48¢)	(4.01%)

The County’s tax rate was reduced by 1.48 cents from the prior year, resulting in an estimated \$31.77 annual increase to 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 shown on the next table.

Table 10
Estimated Tax Impact on Average and Median-Valued Homesteads

	FY 2018 Adopted Budget	FY 2019 Adopted Budget	Difference (\$)	Difference (%)
Average Taxable Value Homestead	\$305,173	\$326,894	\$21,721	7.11%
Median Taxable Value Homestead	\$237,860	\$256,000	\$18,140	7.63%
Tax Rate Per \$100 of Taxable Value	36.90¢	35.42¢	(1.48¢)	(4.01%)
Annual Property Taxes on Average Taxable Homestead Value	\$1,126.09	\$1,157.86	\$31.77	2.82%
Annual Property Taxes on Median Taxable Homestead Value	\$877.70	\$906.75	\$29.05	3.31%

The Commissioners Court has consistently reduced the tax rate while balancing the need for services for our growing community. The County portion of the tax bill for the average taxable

homestead for the FY 2019 is estimated to be \$62.62 in total more than the tax bill in FY 2015. As you can see in Table 6 this is a 5.71 percent increase over a five-year period, which would average a little over one per cent per year during this period. This modest increase over five years has been accomplished through a managed tax rate approach that has allowed the County to reduce the property tax rate 10.21 cents during this time, as highlighted below.

Table 11
Changes to Property Tax Rate, Average Taxable Homestead, and Annual Property Taxes since FY 2015

	FY 2015 Adopted Budget	FY 2019 Adopted Budget	Difference (\$)	Difference (%)
Average Appraised Value Homestead	\$316,409	\$432,361	\$115,952	36.65%
Average Taxable Value Homestead	\$240,026	\$326,894	\$86,868	36.19%
Tax Rate Per \$100 of Taxable Value	45.63¢	35.42¢	(10.21¢)	(22.38%)
Annual Property Taxes on Average Taxable Homestead Value	\$1,095.24	\$1,157.86	\$62.62	5.71%

PROPERTY TAX BASE

The total taxable value for all Travis County property increased from \$171.0 billion in the FY 2018 Adopted Budget to \$189.00 billion for the FY 2019 Adopted Budget, which is based on the certified values as of January 1, 2018. The certified value for FY 2019 includes new property value of \$4.7 billion, compared to \$4.1 billion last year. FY 2019 has been a record year for new construction; it is unlikely that this pace of growth in total tax base and new annual construction amounts will be sustainable in the long-term. The data in the following tables, and presented elsewhere in this document, is based on certified values by the Travis Central Appraisal District (TCAD).

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 under the heading “Exemptions” at <https://www.traviscad.org/form-finder/>.

The Commissioners Court offers the maximum allowed Homestead Exemption of 20 percent to eligible Travis County households for over 35 years. In addition, Travis County offers an optional 65 and Older/Disabled Homestead Exemption of \$85,500, which is an increase of \$5,500 from the FY 2018 exemption. A summary of major exemptions for FY 2019 offered by Travis County, Central Health, City of Austin, Austin ISD, and Austin Community College is below.

Table 12
FY 2019 Homestead Exemptions by Jurisdiction

Jurisdiction	Homestead Exemption	65 and Older Homestead Exemption	Disability Homestead Exemption
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	10%	\$88,000	\$88,000
	with minimum of \$5,000		
Austin I.S.D.*	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.

OTHER MAJOR LOCAL JURISDICTIONS

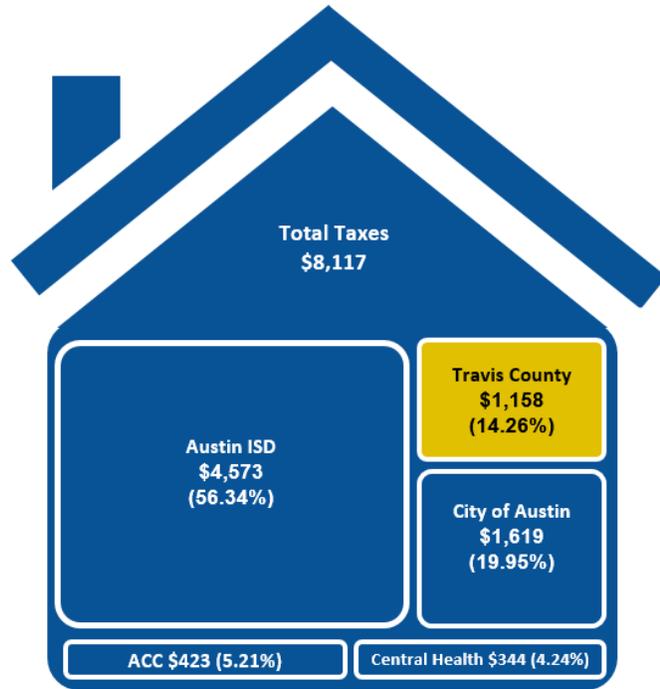
Travis County has over 120 taxing jurisdictions. The most prevalent tax rates include those for Travis County, the Austin Independent School District (AISD), the Austin Community College, the City of Austin, and Central Health. Tax rate information for these jurisdictions can be found at the Travis County Tax Office website: <https://tax-office.traviscountytexas.gov/reports-data> under the Property Tax Tab. The FY 2018 (tax year 2017) and FY 2019 (tax year 2018) tax rates for the five major taxing jurisdictions are shown in Table 13.

Table 13
Major Local Jurisdictions Property Tax Rates

	FY 2018 Rate	FY 2019 Rate	Difference
Travis County	\$0.369000	\$0.354200	\$(0.014800)
Austin ISD	\$1.192000	\$1.192000	\$0.000000
Austin Community College	\$0.100800	\$0.104800	\$0.004000
City of Austin	\$0.444800	\$0.440300	\$(0.004500)
Central Health	\$0.107385	\$0.105221	\$(0.002164)

OVERLAPPING PROPERTY TAX RATE AND IMPACT OF EXEMPTIONS

The property tax bill typically includes property taxes from multiple jurisdictions. The combined tax rate from these jurisdictions is called the overlapping property tax rate. The house to the right represents the property taxes for the average taxable homestead in Travis County for a property served by the five major local jurisdictions.



The tax bill for each jurisdiction is calculated by multiplying the adopted tax rate by the property’s taxable value and dividing by 100 since the adopted tax rates is expressed per \$100 of taxable value. As an example, the table below shows the FY 2019 overlapping property tax bill for a property assessed at \$408,618 within the jurisdictions of Travis County, Central Health, City of Austin, Austin I.S.D. and Austin Community College and illustrates the reduction in tax liability from the homestead exemption.

The property taxes from Travis County represent 14.26 percent of the total property tax bill in the example above and on the on the next page.

Table 14

FY 2019 Overlapping Tax Rate and Impact of Exemptions on the Average Taxable Homestead

Jurisdiction	Tax Rate	Value Before Exemptions	Reduction in Taxable Value from Homestead Exemption	Taxable Value After Homestead Exemption	FY 19 Property Tax Bill for Avg Taxable Homestead
Travis County	\$ 0.354200	\$ 408,618	\$ 81,724	\$ 326,894	\$ 1,158
Central Health	\$ 0.105221	\$ 408,618	\$ 81,724	\$ 326,894	\$ 344
City of Austin	\$ 0.440300	\$ 408,618	\$ 40,862	\$ 367,756	\$ 1,619
Austin I.S.D.	\$ 1.192000	\$ 408,618	\$ 25,000	\$ 383,618	\$ 4,573
Austin Community College	\$ 0.104800	\$ 408,618	\$ 5,000	\$ 403,618	\$ 423
Total	\$ 2.196521				\$ 8,117

FY 2019 Travis County Average Taxable Homestead

Table 15
Travis County Tax Rate History FY 2010 to FY 2019 Adopted Budget
(Rates expressed per \$100 of valuation)

Fiscal Year	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Tax Year	TY 2009	TY 2010	TY 2011	TY 2012	TY 2013	TY 2014	TY 2015	TY 2016	TY 2017	TY 2018
Adopted M&O Tax Rate	0.3517	0.3858	0.4085	0.4217	0.4190	0.3850	0.3486	0.3222	0.3143	0.3079
Adopted Debt Service Tax Rate	0.0698	0.0800	0.0770	0.0784	0.0756	0.0713	0.0683	0.0616	0.0547	0.0463
Adopted Tax Rate	0.4215	0.4658	0.4855	0.5001	0.4946	0.4563	0.4169	0.3838	0.3690	0.3542
<i>Comparing the Adopted Tax Rate to the Effective Tax Rate</i>										
Total Effective Tax Rate	0.4093	0.4496	0.4714	0.4856	0.4802	0.4496	0.4072	0.3747	0.3568	0.3412
% Adopted Rate Above the Total Effective Tax Rate	2.98%	3.60%	2.99%	2.99%	3.00%	1.49%	2.38%	2.43%	3.42%	3.81%
<i>Comparing the Adopted M&O Rate to the Effective M&O Rate</i>										
Effective M&O Rate	0.3371	0.3754	0.3906	0.4089	0.4049	0.3808	0.3435	0.3132	0.2994	0.2905
Adopted Debt Service Rate	0.0698	0.0800	0.0770	0.0784	0.0756	0.0713	0.0683	0.0616	0.0547	0.0463
Effective M&O + Debt Tax Rate	0.4069	0.4554	0.4676	0.4873	0.4805	0.4521	0.4118	0.3748	0.3541	0.3368
Adopted M&O Tax Rate	0.3517	0.3858	0.4085	0.4217	0.4190	0.3850	0.3486	0.3222	0.3143	0.3079
% Adopted M&O Rate Above the Effective M&O Rate	4.33%	2.77%	4.58%	3.13%	3.48%	1.10%	1.48%	2.87%	4.98%	5.99%
<i>Comparing the Adopted Tax Rate to the Rollback Tax Rate</i>										
Rollback M&O Rate (Effective M&O*1.08 per Tax Code Section 26.04)	0.3640	0.4054	0.4218	0.4416	0.4372	0.4112	0.3709	0.3382	0.3233	0.3137
Debt Service Rate	0.0698	0.0800	0.0770	0.0784	0.0756	0.0713	0.0683	0.0616	0.0547	0.0463
Rollback Rate	0.4338	0.4854	0.4988	0.5200	0.5128	0.4825	0.4392	0.3998	0.3780	0.3600
Adopted Tax Rate	0.4215	0.4658	0.4855	0.5001	0.4946	0.4563	0.4169	0.3838	0.3690	0.3542
Amount the Adopted Tax Rate was Under the Rollback Rate	0.0123	0.0196	0.0133	0.0199	0.0182	0.0262	0.0223	0.0160	0.0090	0.0058

TAXPAYER IMPACT STATEMENT

The Travis County Commissioners Court adopted a resolution on September 1, 2015 to include a taxpayer impact statement in budget documents. This information provides readers with a primer on basic tax terms such as the effective tax rate and the rollback rate, as well as some examples of the impact of tax rates at differing property values. The impact for each property will vary depending on the taxable value, types of exemptions, and appreciation from the prior year.

TRAVIS COUNTY TAXPAYER IMPACT STATEMENT

Travis County offers a 20% homestead exemption, the maximum allowed by law. The Commissioners Court also offers an additional \$85,500 exemption for homesteads of those 65 years and older or are disabled. The average Travis County taxable homestead value increased 7.12% from \$305,173 last year to \$326,894 this year. The proposed tax rate for the FY 2019 Budget of 35.42 ¢ per \$100 of taxable value results in a estimated \$31.77 annual increase in the County portion property taxes for the average taxable homestead. The estimated FY 2019 County property taxes for other valued homesteads shown below as examples are based on assessed values appreciating 10% from the previous year because that is the maximum allowed in Texas for properties with a homestead exemption. The FY 2019 tax rate was adopted on September 25, 2018. The actual impact for FY 2019 for each property will vary depending on the taxable value, types of exemptions and appreciation and the adopted tax rate.

Fiscal Year 2018 Tax Information			Fiscal Year 2019 Adopted Budget Estimated Property Tax Impact			
Assessed Value	Taxable Value	Property Taxes	Adopted Budget Tax Rate	Change from Prior Yr	Effective Tax Rate	Rollback Tax Rate
Values as of January 1, 2017	Reduced by 20% Homestead Exemption	Taxable Value x Adopted Rate of 0.3690 per \$100	Taxes @Adopted Budget Rate of 0.3542 per \$100	FY 2019 Adopted Budget Taxes less FY 2018	Taxes @Effective Rate of 0.3412 per \$100	Taxes @ Rollback Rate of 0.3600 per \$100
\$381,466 Avg HS	\$305,173 Avg HS	\$1,126.09 Avg HS	\$1,157.86 Avg HS	\$31.77 Avg HS	\$1,115.36 Avg HS	\$1,176.82 Avg HS
\$150,000	\$120,000	\$442.80	\$467.54	\$24.74	\$450.38	\$475.20
\$250,000	\$200,000	\$738.00	\$779.24	\$41.24	\$750.64	\$792.00
\$350,000	\$280,000	\$1,033.20	\$1,090.94	\$57.74	\$1,050.90	\$1,108.80
\$450,000	\$360,000	\$1,328.40	\$1,402.63	\$74.23	\$1,351.15	\$1,425.60
\$550,000	\$440,000	\$1,623.60	\$1,714.33	\$90.73	\$1,651.41	\$1,742.40
\$650,000	\$520,000	\$1,918.80	\$2,026.02	\$107.22	\$1,951.66	\$2,059.20
\$750,000	\$600,000	\$2,214.00	\$2,337.72	\$123.72	\$2,251.92	\$2,376.00
\$850,000	\$680,000	\$2,509.20	\$2,649.42	\$140.22	\$2,552.18	\$2,692.80
\$950,000	\$760,000	\$2,804.40	\$2,961.11	\$156.71	\$2,852.43	\$3,009.60

Definitions:
Adopted Budget Tax Rate - FY 2019 Adopted Budget Tax Rate is 3.81% above the Effective Tax Rate (ETR) and 5.99% above Effective Maintenance & Operations rate plus debt service requirements.
Effective Tax Rate (ETR) - A calculated rate that would provide the taxing unit with approximately the same amount of revenue it received in the previous year on properties taxed in both years. This tax rate calculation does not include the impact of additional tax revenue resulting from new construction.
Rollback Tax Rate - Tax rate level that allows the taxing jurisdiction to collect 8% more taxes, not including debt repayment, than the previous year. This is the maximum tax increase allowed by law without triggering an election to "rollback" the tax rate. This tax rate calculation does not include the impact of additional tax revenue resulting from new construction.

Table 16
Current Property Tax Revenue Compared to Tax Rate

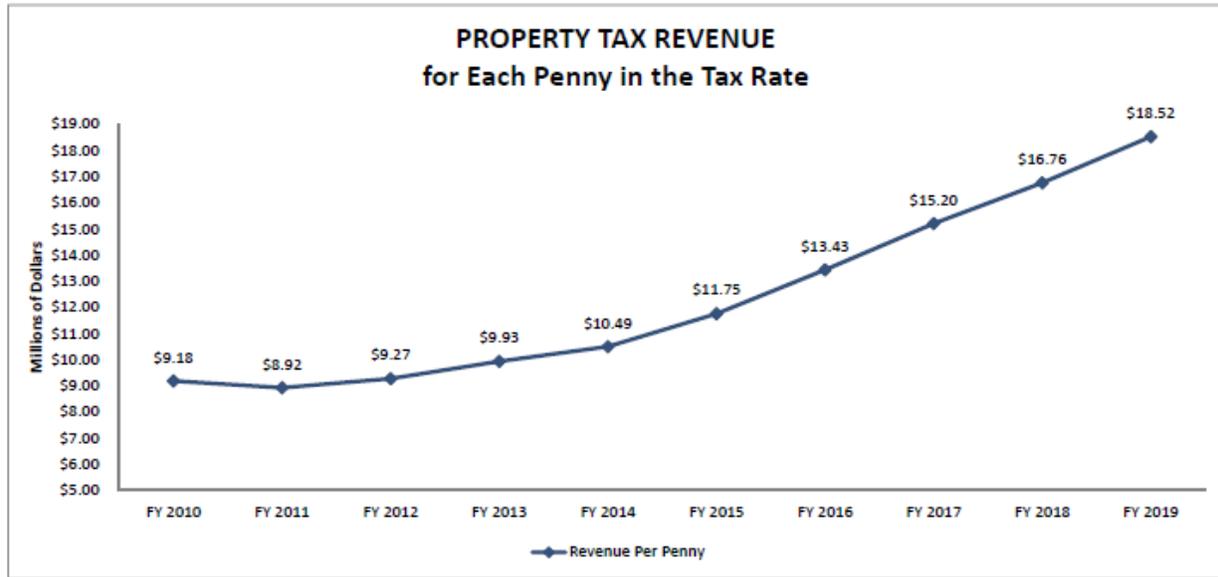
	MAINTENANCE AND OPERATING (M&O) TAX RATE	DEBT SERVICE TAX RATE	TOTAL TAX RATE	CURRENT PROPERTY TAX REVENUE
FY 2010	\$0.3517	\$0.0698	\$0.4215	\$328,626,332 M&O
				\$65,220,694 Debt Service
				\$393,847,026 Total
FY 2011	\$0.3858	\$0.0800	\$0.4658	\$345,968,222 M&O
				\$71,740,430 Debt Service
				\$417,708,652 Total
FY 2012	\$0.4085	\$0.0770	\$0.4855	\$380,618,089 M&O
				\$71,744,413 Debt Service
				\$452,362,502 Total
FY 2013	\$0.4217	\$0.0784	\$0.5001	\$418,763,915 M&O
				\$77,854,140 Debt Service
				\$496,618,055 Total
FY 2014	\$0.4190	\$0.0756	\$0.4946	\$439,735,292 M&O
				\$79,341,259 Debt Service
				\$519,076,551 Total
FY 2015	\$0.3850	\$0.0713	\$0.4563	\$452,494,398 M&O
				\$83,799,611 Debt Service
				\$536,294,009 Total
FY 2016	\$0.3486	\$0.0683	\$0.4169	\$468,220,150 M&O
				\$91,736,765 Debt Service
				\$559,956,915 Total
FY 2017	\$0.3222	\$0.0616	\$0.3838	\$489,767,133 M&O
				\$93,636,423 Debt Service
				\$583,403,556 Total
FY 2018	\$0.3143	\$0.0547	\$0.3690	\$526,719,585 M&O
				\$91,668,983 Debt Service
				\$618,388,568 Total
FY 2019	\$0.3079	\$0.0463	\$0.3542	\$570,364,483 M&O
				\$85,767,702 Debt Service
				\$656,132,185 Total
DIFFERENCE FY 19 - 18	(\$0.0064)	(\$0.0084)	(\$0.0148)	\$43,644,898 M&O
				(\$5,901,281) Debt Service
				\$37,743,617 Total

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

FISCAL YEAR	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2019-2018 Change
Avg. Appraised Value of a Homestead	\$287,732	\$272,820	\$272,931	\$270,774	\$282,909	\$316,409	\$350,082	\$381,442	\$402,898	\$432,361	\$29,463
Taxable Value	\$218,761	\$217,812	\$215,892	\$214,567	\$222,431	\$240,026	\$262,520	\$285,152	\$305,173	\$326,894	\$21,721
County Tax Rate	\$0.4215	\$0.4658	\$0.4855	\$0.5001	\$0.4946	\$0.4563	\$0.4169	\$0.3838	\$0.3690	\$0.3542	(\$0.0148)
Tax	\$922	\$1,015	\$1,048	\$1,073	\$1,100	\$1,095	\$1,094	\$1,094	\$1,126	\$1,158	\$32

FISCAL YEAR	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2019-2018 Change
Med. Appraised Value of a Homestead	\$216,827	\$208,028	\$203,749	\$200,755	\$209,385	\$238,926	\$248,440	\$273,236	\$296,450	\$319,038	\$22,588
Taxable Value	\$165,514	\$163,781	\$161,894	\$159,835	\$165,775	\$180,760	\$199,300	\$219,192	\$237,860	\$256,000	\$18,140
Tax Rate	\$0.4215	\$0.4658	\$0.4855	\$0.5001	\$0.4946	\$0.4563	\$0.4169	\$0.3838	\$0.3690	\$0.3542	(\$0.0148)
Tax	\$698	\$763	\$786	\$799	\$820	\$825	\$831	\$841	\$878	\$907	\$29

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



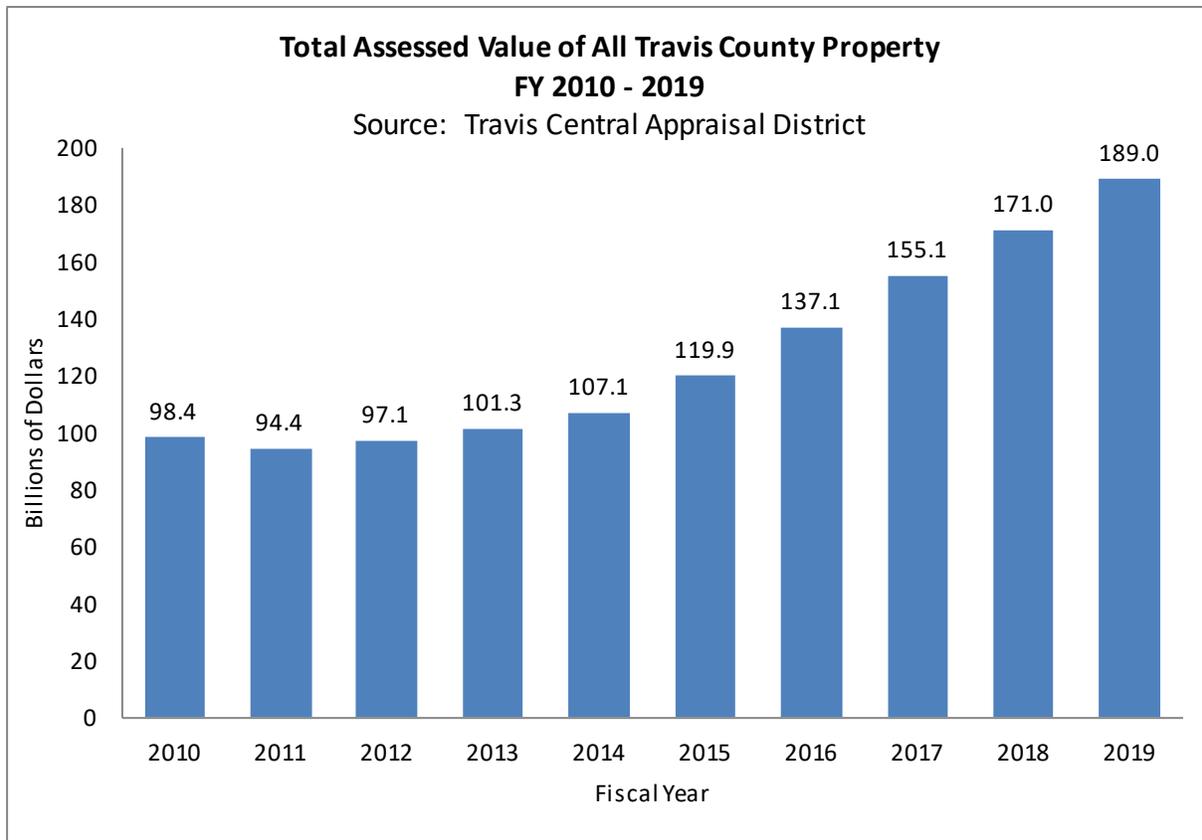
FISCAL YEAR	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2019-2018 Change
Revenue (Millions)	\$9.18	\$8.92	\$9.27	\$9.93	\$10.49	\$11.75	\$13.43	\$15.20	\$16.76	\$18.52	\$1.77

One cent of the tax rate used for the FY 2019 Adopted Budget generates approximately \$18.52 million in General Fund current tax revenue based on the certified net taxable property value of \$189,019,354,595 and rolling stock value of \$4,541,031 with a collection rate of 98%.

Chart 5
Total Assessed Value of All Taxable Travis County Property

FISCAL YEAR 2010 THROUGH FISCAL YEAR 2019
Source: Travis Central Appraisal District

FISCAL YEAR	TOTAL TAXABLE VALUE	NEW CONSTRUCTION VALUE	APPRECIATION VALUE	TOTAL CHANGE IN VALUE
2010	98,355,097,325	2,926,977,219	158,885,055	3,085,862,274
2011	94,393,213,282	1,777,697,874	(5,739,581,917)	(3,961,884,043)
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



GENERAL FUND SUMMARY

The FY 2019 Adopted Budget total for the General Fund is \$798.2 million, an increase of \$49.1 million compared to the FY 2018 Adopted Budget of \$749.1 million. This represents a 6.6 percent increase from the FY 2018 Adopted Budget.

Budgetary changes are summarized in the General Fund Summary that follows. The majority of this document focuses on the adopted expenditures and reserves in the General Fund, which is primarily funded with property taxes and is Travis County’s largest fund.

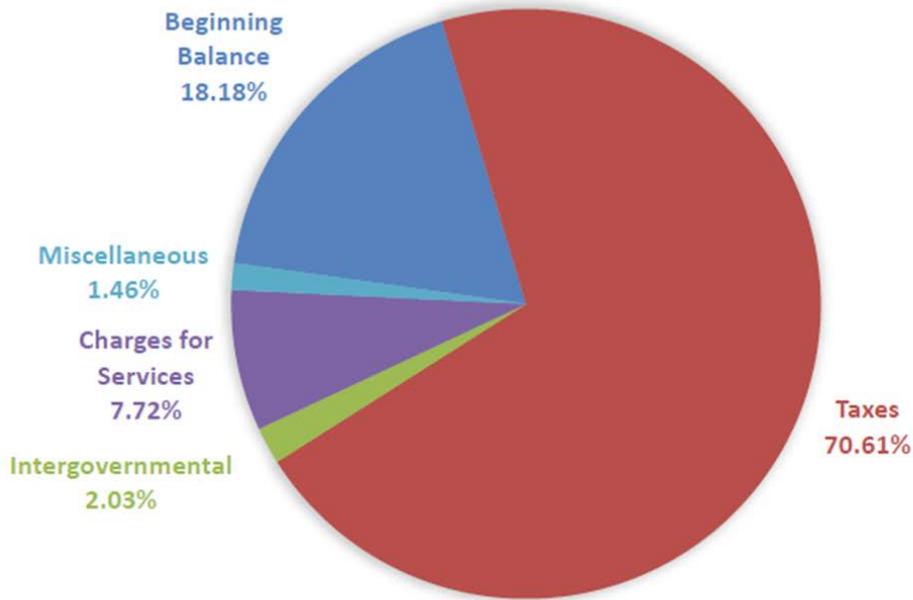
Table 17

GENERAL FUND SUMMARY					
	FY 2017	FY 2018	FY 2019 Adopted Budget		
	Adopted	Adopted	One-Time	Ongoing	Total
Total Revenue:					
Available Beginning Balance	\$ 135,080,811	\$ 141,162,739	\$ 145,088,077		\$ 145,088,077
Property Taxes	482,889,124	518,902,057		563,590,414	563,590,414
Other Revenue	83,076,846	88,997,605		89,504,677	89,504,677
Total Revenue	\$ 701,046,781	\$ 749,062,401	\$ 145,088,077	\$ 653,095,091	\$ 798,183,168
General Purpose Reserves:					
Unallocated Reserve	71,358,039	76,167,665	81,076,791		81,076,791
Allocated Reserve	13,009,741	13,345,030	6,181,139	8,902,020	15,083,159
Capital Acquisition Resources Reserve	4,529,952	6,029,095	10,232,393	2,066,323	12,298,716
Reserve for Emergencies & Contingencies	5,000,000	5,000,000	5,000,000		5,000,000
Special Purpose Reserves:					
Reserve for State Cuts & Unfunded Mandates	1,000,000	3,500,000		3,500,000	3,500,000
Reserve for Replacement of Integrated Justice System	4,200,000	3,321,387	3,191,399		3,191,399
Reserve for Interlocal Agreements	3,530,978	2,222,119	602,104	2,061,764	2,663,868
Compensation Reserve		6,281,003	369,100	1,250,000	1,619,100
Annualization Reserve	1,058,644	1,325,978		1,614,468	1,614,468
Sheriff's Office Overtime Reserve	736,310	500,000		700,000	700,000
Smart Building Maintenance Reserve	476,905	662,463	686,248		686,248
Reserves	\$ 104,900,569	\$ 118,354,740	\$ 107,339,174	\$ 20,094,575	\$ 127,433,749
Departmental Base Budgets	\$ 535,259,103	\$ 561,704,823	\$ -	\$ 593,273,276	\$ 593,273,276
Budget Changes & Reductions					
Salary Savings	(929,435)	(144,380)		65,000	65,000
Other Changes	(45,080)	(800,000)	(87,537)	(1,944,960)	(2,032,497)
Budget Changes & Reductions	\$ (974,515)	\$ (944,380)	\$ (87,537)	\$ (1,879,960)	\$ (1,967,497)
Changes in Pay & Benefits:					
Pay Increase - Classified Pay Scale	5,540,038	4,754,507	47,838	7,941,166	7,989,004
Pay Increase - Peace Officers Pay Scale	875,050	946,698		3,378,364	3,378,364
Retirement Contributions	2,647,252	1,684,180		1,327,303	1,327,303
Health Insurance Premiums	4,777,714	4,987,056	(124,356)	1,064,580	940,224
Elected Officials	76,797	63,312		229,428	229,428
Changes in Pay & Benefits	\$ 13,916,851	\$ 12,435,753	\$ (76,518)	\$ 13,940,841	\$ 13,864,323

Table 17 (Continued)

GENERAL FUND SUMMARY					
	FY 2017	FY 2018	FY 2019 Adopted Budget		
	Adopted	Adopted	One-Time	Ongoing	Total
PROGRAM FUNDING PRIORITIES					
Maintenance of Current Service Levels					
Jail Inmate Services/Costs	\$ 2,852,974	\$ 1,776,538	\$ 437,189	\$ 1,959,794	\$ 2,396,983
Legally Mandated Fees and Indigent Representation	2,042,096	720,705		1,935,974	1,935,974
Critical Information Technology Systems Support	931,076	871,045	395,200	1,410,654	1,805,854
Elections Funding	1,046,008	2,179,988	977,810		977,810
Parks Operations and Maintenance	150,000	438,701		695,615	695,615
Interlocal Agreements				494,761	494,761
Health and Human Services				450,008	450,008
New Courts		513,507	49,842	274,492	324,334
Waller Creek TIF Agreement	329,781	244,731		265,819	265,819
Sheriff's Office Building Maintenance			220,223		220,223
Juvenile Public Defender Staff		110,977	575	159,657	160,232
Office of the Governor Grant Programs		661,846		127,558	127,558
Health Insurance Portability & Accountabilty Act			5,200	97,356	102,556
Other Expenditures	2,899,882	2,935,091	153,681	353,036	506,717
Subtotal Maintenance of Current Service Levels	10,251,817	10,453,129	2,239,720	8,224,724	10,464,444
Programs and Changes Approved Mid Year					
Driving While Licence Invalid Program			154,668		154,668
Public Information Officer				107,999	107,999
Other Mid-Year additions	973,804	349,884		189,321	189,321
Subtotal Programs and Changes Approved Mid Year	973,804	349,884	154,668	297,320	451,988
Transfers between Departments/Funds					
Road & Bridge Fund Support	450,000	2,300,000		4,200,000	4,200,000
Balcones Canyonlands Preservation	1,687,524	1,007,798		882,270	882,270
Other Departmental/Fund Transfers	234,059	535,995		154,691	154,691
Subtotal Transfers between Departments/Funds	2,371,583	3,843,793		5,236,961	5,236,961
Pilot Programs					
Successful Pilots	87,000	136,487		352,999	352,999
New Pilots		148,511	6,750		6,750
Other Pilots	1,277,555	696,703	469,979		469,979
Subtotal Pilots	1,364,555	981,701	476,729	352,999	829,728
Other Funding Priorities					
Security Improvements	1,767,663	2,481,521	3,028,485	907,566	3,936,051
DNA Review/Conviction Integrity Unit		666,736	1,018,001	189,284	1,207,285
Law Enforcement		490,332	233,575	853,440	1,087,015
Transportation and Natural Resources			335,453	566,339	901,792
1115 Waiver - Expanded Mobile Crisis Outreach Team				764,819	764,819
Integrated Justice System Replacement	898,937	333,519		500,000	500,000
Other Justice Initiatives			159,918	201,422	361,340
Revenue Related Funding Priorities	1,126,173	302,626	27,400	287,518	314,918
Purchasing		325,048	6,000	306,455	312,455
North Campus Redevelopment			200,000		200,000
District Clerk			186,180		186,180
Information Security				168,678	168,678
Integral Care Services			75,000	65,000	140,000
AISD Family resource			100,000		100,000
Other Expenditures	2,034,667	3,082,957	259,706	329,553	589,259
Subtotal Other Funding Priorities	5,827,440	7,682,739	5,629,718	5,140,074	10,769,792
Capital Acquisition and Improvements	27,155,574	34,200,219	29,412,123	8,414,281	37,826,404
Program Funding Priorities	\$ 47,944,773	\$ 57,511,465	\$ 37,912,958	\$ 27,666,359	\$ 65,579,317
Total Expenditures	\$ 701,046,781	\$ 749,062,401	\$ 145,088,077	\$ 653,095,091	\$ 798,183,168

Chart 6
Where Does the Money Come From? General Fund

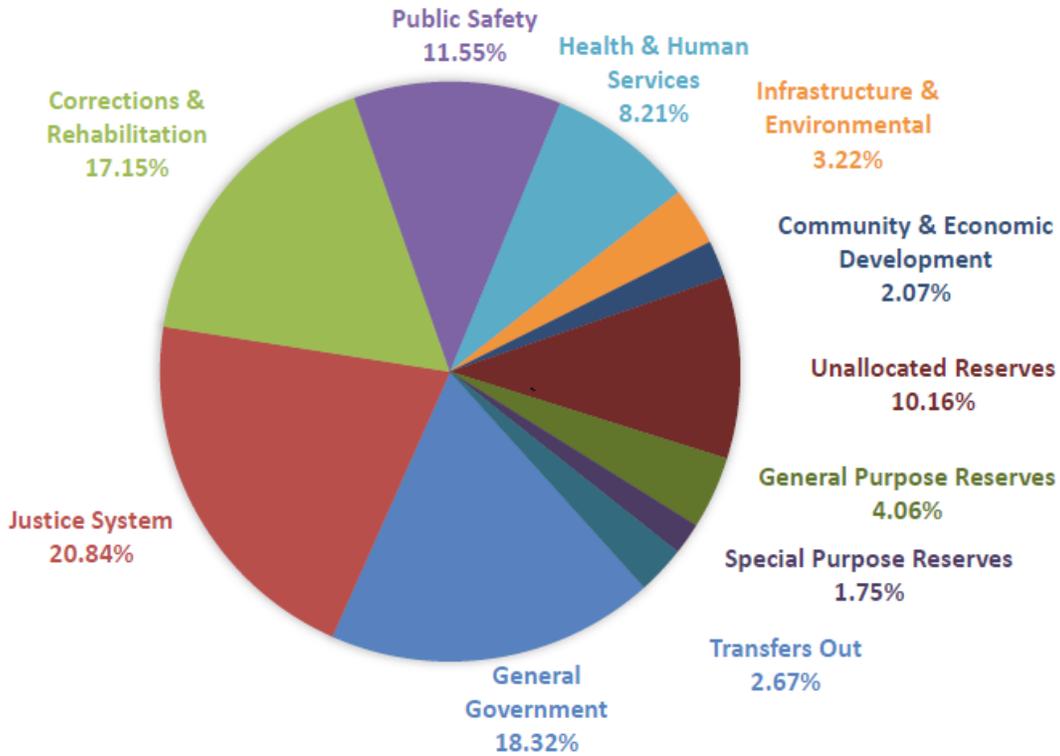


	FY 2018 ADOPTED BUDGET		FY 2019 ADOPTED BUDGET		2019 - 2018 DIFFERENCE	
Beginning Balance	\$141,162,739	18.85%	\$145,088,077	18.18%	\$3,925,338	2.78%
Taxes	518,902,057	69.27%	563,590,414	70.61%	44,688,357	8.61%
Intergovernmental	15,991,581	2.13%	16,202,496	2.03%	210,915	1.32%
Charges for Services	63,811,702	8.52%	61,596,356	7.72%	(2,215,346)	-3.47%
Fines & Forfeitures (1)	866,577	0.12%	892,157	0.11%	25,580	2.95%
Interest (1)	5,510,776	0.74%	8,841,313	1.11%	3,330,537	60.44%
Net Change Fair Value (1)	(900,000)	-0.12%	(1,500,000)	-0.19%	(600,000)	66.67%
Miscellaneous (1)	2,577,960	0.34%	2,380,676	0.30%	(197,284)	-7.65%
Other Financing Sources (1,2)	1,139,009	0.15%	1,091,679	0.13%	(47,330)	-4.16%
Total General Fund	\$749,062,401	100.00%	\$798,183,168	100.00%	\$49,120,767	6.56%

(1) Fines & Forfeitures, Interest, Net Change in Fair Value 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 4: All Funds Summary

Chart 7
Where Does the Money Go? General Fund



	FY 2018 ADOPTED BUDGET		FY 2019 ADOPTED BUDGET		2019 - 2018 DIFFERENCE	
General Government (1)	\$137,103,041	18.30%	\$146,224,351	18.32%	\$9,121,310	6.65%
Justice System (1)	155,870,768	20.81%	\$166,343,379	20.84%	10,472,611	6.72%
Corrections & Rehabilitation (1)	131,297,745	17.53%	\$136,894,112	17.15%	5,596,367	4.26%
Public Safety (1)	86,676,656	11.57%	\$92,190,302	11.55%	5,513,646	6.36%
Health & Human Services (1)	61,487,026	8.21%	\$65,543,032	8.21%	4,056,006	6.60%
Infrastructure & Environmental Svcs. (1)	23,779,424	3.17%	\$25,729,203	3.22%	1,949,779	8.20%
Community & Economic Dev. (1)	14,103,702	1.88%	\$16,511,136	2.07%	2,407,434	17.07%
Unallocated Reserve	76,167,665	10.17%	\$81,076,791	10.16%	4,909,126	6.45%
General Purpose Reserves (2)	24,374,125	3.25%	\$32,381,875	4.06%	8,007,750	32.85%
Special Purpose Reserves (2)	17,812,950	2.38%	\$13,975,083	1.75%	-3,837,867	-21.55%
Transfers Out	20,389,299	2.72%	\$21,313,904	2.67%	924,605	4.53%
	\$749,062,401	100.00%	\$798,183,168	100.00%	\$49,120,767	6.56%

(1) Programmatic areas experienced a variety of changes, including compensation increases, retirement contribution increases and new programmatic increases described in Volume I, Section I - Budget Overview and Vol II - Department and Fund Summaries.

(2) Changes in General Purpose and Special Purpose Reserves are detailed in Reserves discussion at the end of Vol I, Section I - Budget Overview.

DEPARTMENTAL BUDGET SUBMISSIONS AND OTHER CHANGES

The target budgets for all departments, excluding capital, increased 5.6 percent, from \$561.7 million in FY 2018 to \$593.3 million in the FY 2019 Adopted Budget. This change represents investments from the prior budget cycle being incorporated into departmental budgets to maintain a structurally balanced budget.

The Adopted Budget includes an additional \$65,000 related to PBO's annual review of budgeted vacancy and related benefits. Temporary salary savings are achieved throughout the course of the year from the savings from salaries and related benefits not paid out during the time after an employee vacates a position and before the office or department hires a replacement for that position. As part of this review, PBO recalculated the benefit savings generated by the vacancy savings to match the revised benefit costs. In addition, there is a reduction of \$2,032,497 highlighted below related to corrections and other adjustments. The majority of this net reduction (\$1,846,803) is related to a decrease in the expenditure budget for the Travis County-City of Austin EMS Interlocal Agreement budget. This change resulted from negotiations for a new agreement that recognized that on-going revenue for the agreement would be received by the City of Austin.

The Auditor's Office FY 2019 Adopted budget includes a reduction of \$100,000 within the ongoing operating budget. This reduction was based on an analysis of expenditure trends identified by the Auditor's Office in discussions with the District Judges' Audit Committee. As a correction, PBO removed \$87,537 from the ITS operating budget to be in agreement with the recommendation approved at Commissioners Court on November 14, 2017 for ITS to internally fund the Site Operations special project worker through the end of FY 2019. Additionally, there are various departmental changes adding \$1,843 to the FY 2019 Adopted Budget.

Table 18
General Fund Departmental Budget History

Dept.	Department Name	Adopted FY 2017	Adopted FY 2018	Adopted FY 2019	2019 - 2018 Difference	% Change
122	Civil Courts	\$7,823,266	\$8,495,604	\$9,106,782	\$611,178	7.2%
193	Civil Court Legally Mandated Fees	\$4,784,855	\$5,338,210	\$5,663,437	\$325,227	6.1%
154	Civil Service Commission	\$108,735	\$206,289	\$203,149	(\$3,140)	-1.5%
157	Communications & Records Services	\$5,816,758	\$5,873,955	\$5,680,418	(\$193,537)	-3.3%
139	Community Supervision & Corrections	\$576,475	\$590,393	\$663,022	\$72,629	12.3%
131	Constable, Precinct 1	\$2,259,788	\$2,321,914	\$2,400,592	\$78,678	3.4%
132	Constable, Precinct 2	\$2,952,568	\$3,022,693	\$3,210,391	\$187,698	6.2%
133	Constable, Precinct 3	\$2,569,129	\$2,683,062	\$2,782,504	\$99,442	3.7%
134	Constable, Precinct 4	\$1,905,413	\$2,125,283	\$2,350,262	\$224,979	10.6%
135	Constable, Precinct 5	\$4,905,038	\$5,105,095	\$5,272,480	\$167,385	3.3%
140	Counseling and Education Services	\$3,759,034	\$3,870,840	\$4,084,152	\$213,312	5.5%
119	County Attorney	\$20,628,929	\$21,325,548	\$23,099,227	\$1,773,679	8.3%
106	County Auditor	\$11,642,843	\$11,965,818	\$12,429,444	\$463,626	3.9%
120	County Clerk	\$11,900,797	\$13,262,082	\$12,813,790	(\$448,292)	-3.4%
102	County Commissioner, Precinct 1	\$411,142	\$419,272	\$470,811	\$51,539	12.3%
103	County Commissioner, Precinct 2	\$399,211	\$410,192	\$467,480	\$57,288	14.0%
104	County Commissioner, Precinct 3	\$411,238	\$432,181	\$473,876	\$41,695	9.6%
105	County Commissioner, Precinct 4	\$403,596	\$421,484	\$478,953	\$57,469	13.6%
101	County Judge	\$544,721	\$552,848	\$634,046	\$81,198	14.7%
107	County Treasurer	\$897,740	\$914,620	\$906,944	(\$7,676)	-0.8%
124	Criminal Courts	\$7,852,249	\$8,050,540	\$8,560,296	\$509,756	6.3%
194	Criminal Courts Legally Mandated Fees	\$10,565,985	\$10,795,530	\$12,406,504	\$1,610,974	14.9%
123	District Attorney	\$23,071,001	\$23,778,768	\$25,158,972	\$1,380,204	5.8%
121	District Clerk	\$8,841,454	\$9,163,198	\$9,635,882	\$472,684	5.2%
159	Emergency Medical Services	\$23,224,832	\$22,741,780	\$19,547,166	(\$3,194,614)	-14.0%
147	Emergency Services	\$5,537,602	\$6,082,667	\$6,197,688	\$115,021	1.9%
114	Facilities Management Department	\$14,315,460	\$16,817,498	\$19,200,792	\$2,383,294	14.2%
191	Centralized Rent & Utilities	\$4,280,271	\$4,280,271	\$4,370,271	\$90,000	2.1%
110	General Administration	\$6,238,870	\$5,639,960	\$6,104,440	\$464,480	8.2%
158	Health & Human Services ³	\$38,567,357	\$38,476,463	\$41,392,264	\$2,915,801	7.6%
117	Historical Commission	\$2,502	\$2,502	\$2,502	\$0	0.0%
111	Human Resources Mgmt Department	\$19,810,205	\$22,786,638	\$24,005,407	\$1,218,769	5.3%
112	Information Technology Services ¹	\$25,734,115	\$25,636,865	\$28,429,784	\$2,792,919	10.9%
126	Justice of the Peace, Precinct 1	\$1,150,791	\$1,197,484	\$1,207,178	\$9,694	0.8%
127	Justice of the Peace, Precinct 2	\$2,121,630	\$2,191,621	\$2,254,613	\$62,992	2.9%
128	Justice of the Peace, Precinct 3	\$1,608,626	\$1,647,348	\$1,680,328	\$32,980	2.0%
129	Justice of the Peace, Precinct 4	\$1,107,544	\$1,143,411	\$1,283,180	\$139,769	12.2%
130	Justice of the Peace, Precinct 5	\$1,146,922	\$1,190,618	\$1,380,014	\$189,396	15.9%
155	Justice Planning	\$5,128,306	\$6,221,762	\$7,272,359	\$1,050,597	16.9%
145	Juvenile Probation	\$39,414,050	\$40,583,733	\$42,029,301	\$1,445,568	3.6%
143	Juvenile Public Defender	\$1,711,618	\$1,980,245	\$2,281,001	\$300,756	15.2%
138	Medical Examiner	\$5,371,972	\$5,808,640	\$6,144,402	\$335,762	5.8%
109	Planning and Budget Office	\$2,385,819	\$2,765,945	\$2,913,274	\$147,329	5.3%
142	Pretrial Services	\$6,362,219	\$6,540,941	\$6,830,067	\$289,126	4.4%
125	Probate Court	\$2,225,166	\$2,474,795	\$2,490,912	\$16,117	0.7%
115	Purchasing	\$4,234,838	\$4,716,904	\$5,242,332	\$525,428	11.1%
137	Sheriff	\$166,737,622	\$173,192,761	\$182,612,331	\$9,419,570	5.4%
108	Tax Assessor-Collector	\$11,186,183	\$11,699,081	\$12,318,098	\$619,017	5.3%
149	Transportation & Natural Resources ²	\$44,354,153	\$49,028,592	\$56,194,381	\$7,165,789	14.6%
116	Veterans Services ³	\$0	\$533,498	\$585,516	\$52,018	9.8%
	Total Dept Budgets Excluding CAR⁴	\$568,990,638	\$596,507,442	\$632,923,015	\$36,415,573	6.1%
	Total CAR Budgets (excludes reserve)⁴	\$27,155,574	\$34,200,219	\$37,826,404	\$3,626,185	10.6%
	Total Dept Budgets	\$596,146,212	\$630,707,661	\$670,749,419	\$40,041,758	6.3%

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

² Centralized Fleet Services expenditures are budgeted in Transportation & Natural Resources.

³ Veterans Services budget was previously part of Health & Human Services Department.

⁴ Departmental budgets exclude Capital Acquisition Resources (CAR) funds shown in Total CAR Budgets.

PROGRAM FUNDING PRIORITIES

The following section highlights adopted budget adjustments that, in most cases, require additional resources. Many of these requests are associated with the increased demand that occurs when funding is constrained over several years, as well as increased costs associated with maintenance agreements, mandated services, and other cost drivers. These increases or changes also include pilot programs, new programs approved during the current year by the Commissioners Court, transfers between departments and/or funds, and other miscellaneous changes. The focus of this section is on the General Fund budget.

MAINTAINING CURRENT SERVICE LEVELS

The FY 2019 Adopted Budget includes \$10,464,444 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. Travis County Sheriff's Office (TCSO) – Jail Inmate Services – \$2,396,983

Texas Counties are mandated to conform to the Texas Commission on Jail Standards. This includes meeting minimum standards for the custody, care and treatment of inmates. Due to increased contractual costs and growing inmate related costs, the TCSO operating budget is being increased by \$800,000. These budgeted increases are related to the proper care and custody of Travis County inmates. Included is \$400,000 of ongoing costs to utilities, food and medical services, as well as \$400,000 of one-time costs related to the cost of pharmaceuticals. In addition \$193,091 of ongoing funds are included to cover contract increases related to the growing cost of replacement radio batteries, psychiatric, services, and jail safety inspections.

Due to the increase in the numbers of persons with a mental health designation entering jail and a growing length of stay for those individuals, the number of units dedicated towards the housing and treatment of these persons is increasing. Over the course of FY 2018, TCSO has had to increase from an officer to inmate ratio of one to 48 to two to 48 for these mental health units. This change in staffing by the Sheriff has created an ongoing requirement for 30 additional corrections officers. However, due to the conversion of the management of the kitchen by a private contractor in the spring of 2018, eight officers that were previously assigned to the management of the kitchen were reallocated towards these additional posts. In addition, 16 new corrections officer positions were included in the Adopted Budget. The FY 2019 Adopted Budget includes \$1,079,835 ongoing funds and \$35,914 one-time funding for these FTEs. The remaining six positions were absorbed within TCSO.

The FY 2019 Adopted Budget includes ongoing funding of \$286,868 and one-time funding of \$1,275 for five Licensed Vocational Nurses (LVN). The LVNs will help to manage a growing volume of inmates requiring specialized nursing care due to a mental health designation.

2. Civil and Criminal Courts Legally Mandated Fees – Indigent Attorney Fees – \$1,935,974

The Adopted Budget includes an increase of \$1,000,000 to the Criminal Courts budget for indigent attorney fees and \$350,000 for legally mandated expert witness fees. Expenditures on criminal legally mandated fees exceeded the budget in FY 2018 due largely to an increase in the volume of felony cases, as well as a policy change that led to the appointment of attorneys in approximately 600 Driving While License Invalid (DWLI) cases. Given the unpredictable nature of these expenditures and the increases experienced recently, an earmark on the Allocated Reserve of \$400,000 is also included in the Adopted Budget.

The 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 of \$300,000 is included in the FY 2019 Adopted Budget to improve the alignment of budget with expenditures. In addition, an earmark of \$200,000 is included on the Allocated Reserve. A review of the workload projections and historical expenditure patterns indicate that the Civil Courts' expenditures could continue to grow in the next year, but likely at a slower rate than recent years.

In 2014, Travis County was awarded a multi-year grant from the Texas Indigent Defense Commission to partially fund a Managed Assigned Counsel (MAC) program to oversee the indigent defense process for the Criminal Courts. The County was required to contribute a cash match of 20 percent the first year, 40 percent the second year, 60 percent the third year, and 80 percent the fourth year of the grant. Ongoing funds for the County's contribution have been added to the Criminal Courts budget in each of the last four fiscal years. FY 2018 was the last year of the grant, and the Adopted Budget includes \$176,902 in ongoing funds to continue the MAC program.

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 Texas Indigent Defense Commission, with a cash match of 20 percent the first year of the grant, 40 percent the second year, 60 percent the third year, and 80 percent the fourth year. FY 2019 will be the third year of the grant, and the required cash match is \$173,755. This is an increase to the budget of \$57,919. The FY 2019 Adopted Budget includes these ongoing funds.

Increases of \$26,153 in the Criminal Courts Legally Mandated Fees and \$20,000 in the Civil Courts Legally Mandated Fees are included for an increase to the daily rate for substitute court reporters. The daily rate increased due to compensation changes approved by Commissioners Court in FY 2018 that affected the salaries of regular court reporters. By statute, substitute court reporters must be paid at a rate equivalent to regular court reporters. As a result, the daily rate for substitute court reporters increased from \$333 per day to \$378 per day, effective February 1, 2018. Additional funds were approved to maintain the number of days substitute court reporters can be employed at the new daily rate.

Ongoing funds of \$5,000 and an earmark of \$25,000 on the Allocated Reserve are included for the Civil Courts foreign language court interpreters' budget. These funds will assist the Civil Judges with the implementation of their Language Access Plan, which ensures compliance with Title VI of the Civil Rights Act of 1964. The Language Access Plan was recently revised with the assistance of the County Attorney's Office and adopted by the Civil Judges at the April 2018 Planning Session.

3. Information Technology Services – Critical Information Technology Systems Support – \$1,805,854

Each year, the Information Technology Service Department (ITS) builds the County's maintenance agreement line item from zero by reviewing every software license and maintenance agreement that is centrally budgeted and requests the amount of the marginal increase. In FY 2019, an increase of \$1,000,654 of ongoing funds has been included in the Adopted Budget. Renewal of the Microsoft Enterprise License Agreement and the expansion of Splunk, a data analytics tool used for a variety of security and networking needs, are the main drivers of the large increase.

To maintain service levels, ITS received funding for equipment and software necessary to support the growth in technologies that impact storage and the network. This funding also allows Travis County to provide a cost effective solution for storing and backing up the County's critical data, absorb the year-on-year growth of existing applications and their associated data, and improve the capabilities of the Security team. For FY 2019, this ongoing funding of \$330,000 and one-time funding of \$95,200 was approved for a solution to secure digital evidence for criminal cases, a rent increase for the offsite data centers, website protection, and security improvements for the elections system.

In addition, to improve network reliability and security, \$230,000 (\$80,000 ongoing, \$150,000 one-time) was added for a redundant internet service provider in order to prevent any outages should regular internet service be disrupted. Also, one-time funds of \$150,000 were added for network segmentation planning. A reconfigured network will assist with statutory compliance requirements and improve security for Travis County data.

4. County Clerk – Elections – \$977,810

The current County elections system was purchased in 2001 and is nearing the end of its expected usable life. The FY 2019 Adopted Budget includes one-time start-up operating costs for the system, totaling \$770,000. Additional costs for the new system are funded in the Capital Acquisition Resources (CAR) account and discussed in the Capital Section.

Included in the FY 2019 Adopted Budget is a temporary budget increase for the November 2018 elections of \$207,810. This increase is included to provide additional staffing at the polls due to higher turnout, which is likely to exceed the capacity provided by the base election budget. In

addition, this budget will cover a projected increase in advertising costs for this election, which will be fully refunded by contracting entities.

5. Transportation and Natural Resources – Parks Operations and Maintenance – \$695,615

The FY 2019 Adopted Budget includes \$262,182 of ongoing funding in TNR to maintain the facilities in Travis County Parks to keep them from aging further and creating additional maintenance and repair costs over time. The Parks Division uses AuditMate, the facility maintenance tracking software, to monitor the depreciation of park buildings and structures, and will continue to track this need over time.

Ongoing funding of \$211,428 is budgeted to create 12 full-time Park Operation Specialist positions from among the seasonal staff positions in Transportation and Natural Resources Parks Division. Many seasonal employees work year round and essentially function as regular employees, receiving retirement and, in some cases, health benefits. However, those in this classification are considered temporary employees and do not receive sick time, vacation time, or personal holidays. The conversion to regular positions will support the operational goals of the Parks Division, including an increase in customer service, a reduction in turnover, and an improvement to the response to emergency situations in parks.

The FY 2019 Adopted Budget includes \$158,000 of ongoing funding in TNR for contracted services to mitigate (remove or prune) an additional 170 to 180 trees in high-use areas of Travis County Parks trees. TNR will target safety issues and continue progress on tree mitigation and forest management plans.

Additionally, the FY 2019 Adopted Budget includes \$64,005 of ongoing funding for a Natural Resources Technician position for the Park Land Management program. Employees in this program perform prescribed burn and land management duties for buyout properties and open space countywide.

6. Interlocal Agreements - \$494,761

The FY 2019 Adopted Budget includes \$323,103 to fund the cost increases to the FY 2019 Interlocal Agreement with the City of Austin for Public Health Services. Additionally, \$131,658 was added to fund the cost increases to the FY 2019 Interlocal Agreement with the City of Austin for Animal Services.

The Travis County-City of Austin HAZMAT Interlocal Agreement is increasing from \$80,000 to \$120,000, a \$40,000 increase. This agreement began in 2013; the increase is to replace equipment used to clean up Hazardous Material in Travis County.

As noted previously in the document, the reduction in the City of Austin-Travis County EMS interlocal agreement was implemented to match Travis County's expenditure requirement for the FY 2019 agreement. Starting in FY 2019, the terms of the agreement no longer include

revenue sharing from ambulance revenue. The City of Austin will receive all revenue from the agreement, and the County's expenditure obligations have been reduced as a result.

7. Health and Human Services – \$450,008

The FY 2019 Adopted Budget includes \$400,000 of ongoing funding to increase the emergency assistance budget in the Health and Human Services Department. The increase is based on the increased expenditures for assistance and higher local living costs. The assistance budget has not been increased in more than a decade and can no longer meet the community's demand. In addition, the rates the County pays for rent and utilities have not been updated since 2007 and new rates will better align with current costs and best practice eligibility guidelines using Federal Poverty Income Guidelines (FPIG). HHS also plans to change the way the program is staffed and managed, using best practice case management protocols as a guide.

Also included is \$50,008 in ongoing funding for Healthy Families, a program that promotes the well-being of children and families and prevents abuse and neglect through intensive home visiting from pregnancy through age three, and was intended to address the high rates of infant mortality and low birth weight prevalent in African-American families in Travis County. The program has been funded since 2013 through an Interlocal agreement with the City of Austin, and has lost funding as a result of a reduction of 1115 Waiver Funds available to the City of Austin. An additional \$50,000 will be funded internally by Health and Human Services Department.

8. New Courts – \$324,334

In June of 2017, Governor Abbott signed into law SB 1329, which establishes the new 460th Criminal District Court on October 1, 2019. A new criminal court requires staffing increases in a number of offices and departments that will support the court, an increase in the legally mandated fees budget for indigent attorney fee and other mandated expenditures, the purchase of legal materials to support court staff, and building renovations, equipment, and infrastructure to create a new courtroom in existing office space. Most impacted departments will not require additional resources for the 460th District Court until FY 2020; however, funding is included in the District Attorney's Office to hire staff for the court three months before the start of FY 2020 to ensure the office has needed staff for the court to be operational on the authorized start date of October 1, 2019. The FY 2019 Adopted Budget includes ongoing funds of \$271,619 and one-time funds of \$4,842 for 10 additional FTEs in the District Attorney's Office for three months in FY 2019, and related operating expenses to staff the new court. Also included is \$45,000 in one-time funding for moving expenses related to the new courts renovation, as well as \$2,873 for legal materials for the new Criminal Courts staff centrally funded within the Law Library budget. An annualization reserve has been established related to these new positions.

9. General Administration – Waller Creek Tax Increment Financing (TIF) Reinvestment Zone – \$265,819

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 2019 Adopted Budget includes an increase of \$265,819 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 2019 is \$1,939,273.

10. Sheriff's Office – Office Building Maintenance - \$220,223

One-time funding of \$85,223 is included for improvements at the Ruiz building. These funds will be used to replace dated and non-operational media equipment in the three main Travis County Sheriff's Office Central Command meeting rooms at the Ruiz Building. These rooms are used for presentations that are attended by dozens of command staff at TCSO.

In 2014, the County developed an Adult Correctional System Master Plan that included an assessment of existing facilities conditions and functional assessments were conducted to provide a high-level evaluation of overall conditions, building systems, space adequacy and functionality. An updated assessment is now in order and \$135,000 in one-time funding for this purpose is included in the Adopted Budget. Of the seven full-time inmate housing facilities, four were found to be poor in at least two of the three areas reviewed. In order to better plan repairs, funding for a study is included that will provide the County with a detailed independent review of all systems. The report will indicate any deficiencies currently being experienced in TCSO facilities and project the timing of future repair and replacement of building systems that are required to keep the facilities functioning until replacement facilities are able to be brought online.

11. Juvenile Public Defender – \$160,232

The Juvenile Public Defender (JPD) takes over 90 percent of all cases involving juvenile defendants. The increasing complexity of their caseload has necessitated a staffing increase. The addition of one Legal Secretary (\$57,298 in ongoing funds and \$75 in one-time funds) as well as one Investigator (\$102,359 ongoing funds and \$500 in one-time funds) will allow the Office to maintain service levels while also reviewing cases related to the Austin DNA lab closure. The investigator will be able to conduct interviews and assist with case reviews, research and analysis, witness and client interviews, as well as training and trial preparation. The legal secretary will

create a five to one ratio of attorneys to legal secretaries which will allow the Department to better process the administrative functions required by the large number of clients represented by the Juvenile Public Defender.

12. Criminal Courts and Counseling & Education Services – Former Office of the Governor (OOG) Grants Programs – \$127,558

When grant funding for the Travis County Veterans Court was de-obligated in FY 2017 by the Office of the Governor, the Criminal Courts helped minimize the impact to the General Fund by reallocating funds budgeted for a vacant, part-time Associate Judge position to personnel expenses for Veterans Court staff through FY 2018. Ongoing funds of \$91,558 are included in the Adopted Budget so that the Criminal Courts can fill the vacant Associate Judge position while continuing the Veterans Court program.

Ongoing funding of \$36,000 was added to support the Phoenix Court program clients by providing additional funds for housing. The need for housing is great for these clients as they are usually leaving an unhealthy support system and will likely not complete the program without housing assistance.

13. Human Resources Management Department - HIPAA Compliance Planning Project Manager and Consulting Services - \$102,556

The FY 2019 Adopted Budget includes funding for a Planning and Project Manager FTE (HIPAA Compliance). This includes \$97,356 in ongoing funds as well as \$5,200 in one-time funding. The FTE will provide direct support to the HIPAA Compliance Officer in stopping gaps, mitigating risk, alleviating workload, and serving as a backup. Additionally an earmark of \$200,000 is included for HIPAA Compliance to help identify gaps and develop a strategic plan.

14. Other Funding Needed to Maintain Delivery of Current Services – \$506,717

Increased funding needed to help maintain current service delivery throughout the County in the FY 2019 Adopted Budget that is less than \$100,000 per departmental request is summarized in the table below.

Table 19
Funding to Maintain Delivery of Current Services

Department	Purpose	One-Time	Ongoing	Total
Constable - Precinct 4	Civil Deputy FTE 1	\$0	\$74,030	\$74,030
Facilities Management	Custodian Services	7,750	65,279	73,029
Medical Examiner	ME Investigator I	-	67,523	67,523
Human Resources Management	Aviation Insurance	-	52,704	52,704
Medical Examiner	Service Contract	-	33,326	33,326
District Attorney	Spanish Interpreter	2,375	26,393	28,768

Department	Purpose	One-Time	Ongoing	Total
Emergency Medical Services	Medical Monitor Maintenance	26,142	-	26,142
Justice Planning	The Safe Alliance Manager Position for PlanetSafe	22,500	-	22,500
Communications and Records Services	Video Server Technical Support	22,000	-	22,000
Facilities Management	District Clerk Cubicles	15,000	-	15,000
Emergency Medical Services	Pilot Accreditation	12,000	-	12,000
Sheriff's Office	Life Safety Equipment	10,000	-	10,000
Medical Examiner	Equipment	-	10,500	10,500
Constable - Precinct 1	Law Enforcement Equipment	9,650	-	9,650
Constable - Precinct 4	Law Enforcement Equipment	9,413	-	9,413
Medical Examiner	Supplies	8,451	-	8,451
Veterans Services Office	Travel and Training	-	7,820	7,820
Justices of the Peace	Visiting Judges	-	5,916	5,916
Treasurer's Office	Special Check Printer	5,600	-	5,600
Medical Examiner	Cell Phone	-	4,350	4,350
Tax Office	Pneumatic Tube Replacement/ Advertising	-	3,000	3,000
Planning and Budget	Economic Development Interlocal	-	2,195	2,195
Constable - Precinct 3	Handicap Parking Enforcement	1,900	-	1,900
Constable - Precinct 1	Body Armor	900	-	900
Total Other Maintenance of Current Services Items:		\$153,681	\$353,036	\$506,717

PROGRAMS AND CHANGES APPROVED MIDYEAR 2018

During FY 2018, the Commissioners Court approved a limited number of enhancements to programs that required continued funding in FY 2019. The Adopted Budget includes additional funding of \$451,988 for the programs described below.

1. Justice of the Peace, Precinct Five – Driving While License Invalid – \$154,668

Three special project worker Clerks were approved midyear in FY 2018 to assist the Justice of The Peace, Precinct Five Office (JP 5) with an estimated increase of 2,000 cases. This increase is related to a change in charge level of Driving While License Invalid (DWLI) cases from a Class B misdemeanor, where they would go into the County Criminal Courts, into Class C misdemeanors, where they will be heard by JP 5. On July 17, 2018, Commissioners Court approved these three special project positions at an annual cost of \$154,668.

2. General Administration – Public Information Officer – \$107,999

In August of 2017, the Commissioners Court approved the creation of a Public Information Officer (PIO) as a pilot to increase the County's media relations capacity for a six-month basis with the potential to continue the position based on demonstrated results. On April 17, 2018, the Commissioners Court voted to continue the PIO FTE on an ongoing basis based on improvements

demonstrated by the program. The FY 2019 Adopted Budget includes ongoing funds of \$102,679 for the salary and benefits of the Public Information Officer, as well as \$5,320 ongoing for operating expenses.

3. Other Midyear Additions – \$189,321

A. Commissioners Court - Chief of Staff/Operating - \$99,585

Midyear in FY 2018, Commissioners Court approved an ongoing operating budget increase of \$5,000 to each Commissioner’s office and an increase of \$8,500 to the County Judge’s Office. This was the first operating budget increase for Commissioners Court offices since FY 2009.

Additionally, Commissioners Court approved the addition of a “Chief of Staff to County Commissioner” job classification in March of 2018, allowing Commissioners to have the option to reclassify an existing staff member. The Human Resources Management Department (HRMD) created this new job at Pay Grade 24, four grades above the existing “Executive Assistant to the Elected Official” position. Commissioners Court then approved an ongoing personnel budget increase of \$14,217 to each Commissioners Court member’s office for this action.

B. Tax Assessor-Collector – Program Coordinator – \$70,126

Midyear in FY 2018, the Commissioners Court approved the creation of a Program Coordinator for the Tax Office’s newly established Motor Vehicle Runner Program. This program is statutorily mandated, and the need for a Program Coordinator to implement and oversee it was exacerbated by the closure of two full service deputy companies this year. This position has an annual cost of \$70,126.

C. General Administration - Legal Advocacy Program - \$12,000

In May 2018, Commissioners Court approved a new contract with Knaupe G R for legislative advocacy services. The new contract is for \$7,500 per month (\$90,000 per year). This is a monthly increase of \$1,000 per month, or \$12,000 per year, over the existing legislative advocacy services contract.

D. Sheriff’s Office – Bailiff - \$5,478

The Bailiff in the Criminal Courts for County Court at Law #3 retired and was replaced by a Courthouse Security Officer in TCSO. The net cost of the change was \$5,478 in additional funding in the TCSO budget.

E. County Judge - \$2,132

The FY 2019 Adopted Budget includes \$2,132 in ongoing funding in the County Judge's for an adjustment to their personnel budget based on Commissioners Court action related to a hire for this small office.

TRANSFERS BETWEEN DEPARTMENTS AND FUNDS

The Adopted Budget includes a net increase of \$5,236,961 for transfers between departments and funds and budget increases to support other funds. The majority of this increase is related to the continued imbalance of the Road and Bridge Fund given past legislative changes and increased road maintenance costs, and the annual increase to the Balcones Canyonlands Preserve Fund. All changes affecting these and other funds are detailed below.

1. Road and Bridge Fund Subsidy – \$4,200,000

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, 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. This transfer was not increased for FY 2019; however, \$2,000,000 of road maintenance activities that have previously been budgeted in the Road and Bridge Fund have been moved to the Transportation and Natural Resources (TNR) General Fund budget to ensure ongoing resources are supporting the ongoing expenditures related to road maintenance supplies and repairs.

In addition, the TNR General Fund operating budget has been increased by \$2,200,000 for annual road maintenance resources previously budgeted in the CAR account on a one-time basis year after year.

2. Increase in Transfer to Balcones Canyonlands Preserve Fund – \$882,270

The Balcones Canyonlands Preserve (BCP) is a system of preserves that exists as a multi-agency conservation effort. This effort operates under a regional Section 10(a) permit issued under the Endangered Species Act by the US Fish and Wildlife Service. The permit was issued jointly to the BCP's two managing partners, the City of Austin and Travis County, in 1996. The Adopted Budget includes an increase in the transfer from the General Fund to the BCP Fund totaling \$882,270. The General Fund transfer is based on the increased tax revenue from new construction on land covered by BCP permits and individual 10(a) permits through the USFWS. The total transfer for FY 2019 is \$18,823,570.

3. Other Transfers between Departments and Funds – \$154,691

The Dispute Resolution Center (DRC) General Fund transfer will increase by \$74,371, adding to the current ongoing transfer of \$41,665 for a total General Fund transfer of \$116,036. The DRC is an independent, nonprofit organization that provides and promotes accessible, high-quality dispute resolution services for all people in the Travis County area. An increase in the General Fund transfer is necessary so that they may maintain their current service levels while accommodating employee benefit and rent increases.

Due to declining revenue and a reduced beginning fund balance in the Court Reporter Service Fund, 0.5 FTE was transferred to the General Fund. This reduced the Court Reporter Service Fund budget by \$60,320 and increased the Civil Courts General Fund budget by the same amount.

An additional \$20,000 was added to the District Attorney's General Fund budget for the Center for Child Protection Contract, normally paid from the Family Protection Fund (0130). In 2003, the Texas Legislature established an additional filing fee called the Family Protection Fee with funds going to a nonprofit organization that provides family violence prevention, intervention, mental health, counseling, legal, and marriage preservation services to families that have experienced or are at risk of experiencing family violence or child abuse or neglect. These ongoing funds were added this year to allow for a greater portion of the contract to be paid out of the General Fund, which is necessary because the available revenue in the Family Protection Fund has declined in recent years.

PILOT PROGRAMS AND PROJECTS

A variety of Pilot Programs and Projects totaling \$829,728 are included to be funded as part of the Adopted Budget. The pilots consist of successful pilots transitioning to ongoing funding, new pilots, and other pilots that are continuing into FY 2019.

Successful Pilots Transitioning to Ongoing Programs – \$352,999

1. Criminal Courts – Research Specialist – \$121,105

The FY 2019 Adopted Budget includes ongoing funds of \$121,105 for a Research Specialist in the Criminal Courts to continue to perform comprehensive and rigorous analysis of court, criminal justice, and indigent defense data. This position was initially funded as a three-year pilot in FY 2016 and has been included on an ongoing basis based on the value it has brought to the Criminal Courts. The researcher provided valuable information to the Commissioners Court with an evaluation of the Capital Area Private Defender Service (CAPDS) program and continues to improve access to data concerning specialty programs and dockets. The Research Specialist performs analysis of a variety of criminal justice data, creates and manages dashboards that present data to Courts staff, other departments,

and the general public, evaluates court programs and initiatives, and manages performance metrics that track key indicators of the court activities.

2. County Clerk – Collection Program – \$114,596

A total of \$114,596 and two positions are included in the Adopted Budget for a collection program that was established as a pilot in the County Clerk's Office in FY 2015. Based on the performance of this program, the pilot is being converted to a permanent program.

3. Justice Planning – Justice Reinvestment Initiative – \$60,000

The Justice Reinvestment Initiative (JRI) in Justice Planning was originally established as a pilot program in FY 2013 with funding from the Bureau of Justice Assistance and the Laura and John Arnold Foundation, and has been a County funded pilot program since FY 2016. The JRI target population, known informally as "frequent flyers," are men and women with mental illness who are chronically homeless (self-identified as such during more than 50 percent of the jail bookings) and who have a high Jail Impact Score, as determined by frequency of bookings and the number of jail bed days consumed. This program provides housing and support services to these individuals who are often incarcerated at a cost of \$60,000 per year. These individuals are also frequent users of other community-based services, such as hospitals and emergency rooms. The goal of this program is to reduce the costly utilization of jails and hospitals and divert at-risk individuals from life on the streets by providing humane and cost-effective alternative housing.

4. District Clerk – Accountant Associate – \$57,298

The Adopted Budget includes ongoing funds of \$57,298 for an Accountant Associate position in the District Clerk Office. This position has been funded on a one-time basis since FY 2015, and, based on the ongoing success of the collection efforts of this program, is included for permanent funding. The District Clerk Office has consistently been able to collect more than \$200,000 each year from outstanding receivables through this pilot program

New Pilots - \$6,750

1. Sheriff's Office – Pilot Program Psychology Interns – \$6,750

The FY 2019 Adopted Budget includes \$6,750 of one-time funding for a psychology internship pilot program in the Sheriff's Office. The funding is for the Sheriff's Office to seek accreditation from the American Psychological Association (APA) as the first step in establishing an internship program to better service the mental health needs of those inmates in the County's custody.

Other Pilots – \$469,979**1. Tax Office – Collections – \$229,194**

The FY 2019 Adopted Budget includes one-time resources of \$229,194 for the Tax Office for a fourth year of the pilot program to collect outstanding court fines and fees and bond forfeitures for a variety of aged criminal, civil, and probate cases in the County Clerk and District Clerk Offices. The project has been redefined over its lifetime so the pilot has been continued on a one-time basis to allow the affected departments to evaluate and streamline their processes. The one-time funding will allow four Tax Specialist IIs to perform collections activity on the new cases, and then send certain cases to third party vendors for collection. The special project worker positions were originally funded midyear in FY 2016 using an earmark on the Allocated Reserve.

2. Pretrial Services – Behavioral Health – \$131,350

In 2016, the Behavioral Health Advisory Committee (BHAC) proposed a pilot program targeting individuals who are arrested, have mental health diagnoses, and who are not released from jail on a personal bond under existing circumstances. The BHAC pilot consists of two special project workers who assess these individuals for personal bond and provide case management in the community until the disposition of the defendant's case. The program was estimated to save jail bed days, thus generating cost avoidances for the County and providing a more appropriate criminal justice and clinical response to mentally ill defendants who would receive services in the community as opposed to awaiting the disposition of their case in the County jail. However, capacity was not reached in the program within the pilot period. The program was scheduled to end at the conclusion of FY 2018. In order to give more time to the Department to increase participation, the program has been extended for one additional year. To fund this year of the pilot, the Adopted Budget continues the two special project worker positions on a one-time basis at a cost of \$131,350.

3. Juvenile Public Defender – DNA Review – \$109,435

The FY 2019 Adopted budget continues a one-time funded special project worker position at a cost of \$109,435 in order to allow DNA review to continue without diverting current Juvenile Public Defender staff from work on their normal caseload. While the District Attorney and the Capital Area Private Defender Service have almost completed issuing notices on juvenile cases affected by the DNA Lab closure, the appeals process for juvenile cases is significantly different than for adult criminal cases. The Juvenile Public Defender will need to be able to assist in the review process and begin any necessary appeals for these clients.

OTHER FUNDING PRIORITIES

The FY 2019 Adopted Budget includes \$10,769,792 for program additions funded by new revenue, pilot projects and programs, planned security improvements, and a variety of other increases highlighted as follows. In addition, the Adopted Budget reflects several adjustments to the base budget that served as a starting point for planning purposes.

1. Security Improvements - \$3,936,051

Travis County continued to invest in improving physical security for its various facilities to help protect citizens and employees. The amount of \$3,936,051 was added for the following needs:

- \$1,160,000 for Genetec Access Control Replacement. The old Facility Commander system is unsupported and FMD began migrating to Genetec Access Control System in 2016;
- \$642,000 for the final phase of the Closed Circuit Television (CCTV) Migration. The upgraded infrastructure significantly improves the ability of current personnel to observe buildings. This funding will allow the Department to complete the project;
- \$172,100 to fund select items from the first phase of a physical security assessment and \$442,865 select items from the second phase of the same assessment;
- \$474,676 for six additional courthouse security personnel in the Sheriff's Office;
- \$325,500 for security server equipment that maximizes the capabilities of the new Genetec access control system;
- \$194,724 for four additional security guards for the Medical Examiner's Office and the Domestic Relations Office. Additional permanent security time is funded due to their location and the number of public visitors they receive per day;
- \$148,000 for a panic button/duress system. This was recommended by a physical security assessment received last year and will allow staff to quickly get help or alert staff of an emergency in a quick manner;
- \$135,514 for the commissioned (armed) security guard contract increase. The new contract with Smith Protective Services began on May 15, 2018 and is expected to improve services where a commissioned guard is needed;
- \$99,343 for two additional personnel to fully staff the physical security operations center in order to have redundant capabilities during off hours;
- \$75,000 for the final year of a three year process to complete a physical security assessment for all County buildings;
- \$66,329 for a building security superintendent. A mid-level manager is funded to assist in the direct supervision of the security guards. This additional personnel will free up the Security Manager to look at assessments, improve staff training and manage the electronic security program.

2. DNA Review/Conviction Integrity Unit – \$1,207,285

The FY 2019 Adopted Budget contains \$873,392 in one-time funding to continue the contract with Capital Area Private Defender Office for materiality review of the DNA cases. These cases

are moving into a different phase from reviewing cases to writ litigation, meaning some cases that have been identified need court action. The contract adds funding for a writ attorney and additional time from a project manager, leading to an increase of funding over the FY 2018 DNA contract. Funding this contract at a higher level will make sure that the proper expertise is given to these cases. There is an agreement with the City of Austin to reimburse the County for half of the expense of this contract.

The FY 2019 Adopted Budget includes ongoing funds of \$189,284 and one-time funds of \$4,600 for two FTEs in the District Attorney's Civil Rights Unit. The Civil Rights Unit was created when the District Attorney took office in 2017 to investigate and prosecute cases involving a law enforcement officer's use of force or deadly force against an individual and cases involving the death of an individual while in law enforcement custody. The two additional FTEs will help address an existing backlog of cases in the Civil Rights Unit and ensure it can function effectively in the future.

One special project worker position, at a one-time cost of \$140,009, is included to continue to serve as a Planning Manager to assist in work surrounding the recent closure of the Austin Police Department DNA laboratory. The position was created as a recommendation of a DNA stakeholder group to monitor an interlocal agreement with the City of Austin to achieve a "look back" and a "look forward" on DNA testing issues at the Austin Police Department DNA Unit.

3. Law Enforcement – \$1,087,015

Due to the increasing number of more complex criminal cases in the unincorporated areas of the County, The Travis County Sheriff's Office received three additional Law Enforcement Detectives and a Law Enforcement Sergeant. These positions have an ongoing cost of \$436,764 and a one-time cost of \$29,425. Additionally, ongoing funding of \$18,768 is included in the Transportation and Natural Resources budget to maintain the associated patrol vehicles.

The FY 2019 Adopted Budget includes \$200,000 for a staffing study to determine the appropriate level of staffing for the Law Enforcement Bureau. These funds will update a study that was developed in 2009 and covered a period of time from 2010 to 2015. Also included are two records analysts, at an ongoing cost of \$114,597, to process open records requests related to dispatch information.

The FY 2019 Adopted Budget includes ongoing resources of \$162,702 and one-time resources of \$4,150 for two FTEs to serve as Crime Intelligence Analysts. This was a joint budget request between the District Attorney's Office and the Sheriff's Office, and one position will be budgeted in each department. These FTEs will work in the District Attorney's Digital Forensics Unit to examine digital devices, including forensics on cell phones and other mobile devices, computers, and hard drives. Analysis of digital evidence is an area of growing need and these FTEs will reduce the District Attorney's and Sheriff's reliance on third parties to complete this necessary work.

The FY 2019 Adopted Budget includes \$113,825 of ongoing funding for two Constable Communicator FTE positions for the newly formed Telecommunication Unit in the Constable Precinct Two Office. This Division will begin providing dispatching services for all Constable Offices using the Visinet County owned Computer Aided Dispatch (CAD) system beginning in fall 2018. The specialized nature of the work is such that dedicated staffing is necessary to run the dispatch services for all five constable offices. Additionally, \$6,784 of ongoing funds is included to reclassify existing dispatch-related positions in the Office and provide certification pay for the employees.

4. Transportation and Natural Resources – \$901,792

Development Services:

The FY 2019 Adopted Budget includes ongoing funding of \$254,939 and one-time funding of \$18,255 for an Engineer position and two Engineering Tech positions to provide technical engineering and property information to the public, review development applications, prepare recommendations for professional staff, and maintain development related databases. The additional staff is intended to help streamline the application and document upload process, and to reduce the number of days it takes to process development applications. All three positions are approved at the midpoint of the pay scale, due to the specialized nature of the work and the difficulty of recruitment.

Included in the FY 2019 Adopted Budget is \$100,000 of one-time funding to hire a consultant in TNR to calculate the cost of the County's development process and make recommendations on updating County development fees. The external review will provide a holistic review of cost recovery for the Development Services Division. This review will provide the Department an independent basis for any recommended fee increases as well as a plan for future fee review.

One-time funding of \$85,248 is included for an Environmental Specialist Sr. special project worker position to carry out storm water management duties of the Department. The additional staffing was included based on the increased workload resulting from projects in the 2017 voter approved bond package and the planned accelerated schedule for the execution of the projects.

Environmental Services:

The FY 2019 Adopted Budget includes \$104,320 of ongoing funding in TNR to help sustain the regional air quality program managed through the Capital Area Council of Governments (CAPCOG). Through this program, CAPCOG's goal is to protect and improve air quality in the region. Goals include maintaining the region's compliance with National Ambient Air Quality Standards, reducing the number of days that the region experiences elevated air pollution, and reducing the public's exposure to elevated air pollution levels when they do occur.

The budget includes \$53,627 ongoing funds and \$6,950 one-time funds for an Environmental Technician position, which will serve as the County's Recycling Coordinator and implement the recycling program for all County facilities and Parks. The Department expects to see an increase in recycling amounts, a decrease in landfilled amounts, and increased knowledge about the importance and significance of sustainably managing solid waste throughout the County workforce.

Ongoing funding of \$53,500 is included to maintain the current level of service for recycled materials collection for County facilities. Additionally, \$23,977 is budgeted for ongoing fuel and maintenance funding for new vehicles added to the countywide fleet in the FY 2019 Budget. Lastly, ongoing funding of \$70,326 is included to allow staff to dispose of hazardous waste, including such items as batteries, pesticides, paint and mercury-containing equipment, that cannot be disposed of in regular municipal solid waste but must be handled separately.

Other:

A total of \$125,000 in one-time funding has been added for farming infrastructure at a County-owned property on FM 969, in preparation to lease the available land to an organization that would put the land to agricultural use for Walnut Creek Farmland as a piece of the County's new Food & Farming Initiative.

Additionally \$5,650 of ongoing funds has been budgeted to provide operating and maintenance funds for a new office trailer at the Wells School Road Cemetery, a facility in Northeast Travis County devoted to the County's indigent burial program. The funds will provide internet connectivity and custodial services, along with office supplies for staff.

5. 1115 Waiver – Expanded Mobile Crisis Outreach Team Sustainability Proposal (HHS) – \$764,819

The FY 2019 Budget includes ongoing funding of \$764,819 for the Expanded Mobile Crisis Outreach Team (EMCOT) through Austin Travis County Integral Care. This program works with Travis County's first responders to respond to individuals experiencing a mental health crisis with short-term community based interventions and connect them to the most appropriate level of services for the situation. EMCOT dispatch is intended to divert jail bookings and emergency room admissions in situations where there may be more appropriate treatment or services provided by other community caregivers.

6. ITS – Integrated Justice System Replacement – \$500,000

The FY 2019 Adopted Budget includes \$500,000 in ongoing funds to cover the maintenance agreement to Tyler Technologies for the Court Case Management System (CMS). The implementation phase of this project to replace the Integrated Justice System in the County,

District, and Probate Courts has begun. As part of the contract with Tyler, maintenance funds will be needed at the end of FY 2019. The project is expected to be completed in FY 2020.

7. Other Justice Initiatives – \$361,340

Justice of the Peace Precinct Four is receiving two Clerk I special project workers and \$103,113 in one-time funding to assist with the increased workload requirements of issuing warrants. After the 85th legislative session, two bills took effect that have greatly changed the warrant issuance procedures for the criminal division, and added the requirement of additional notices and dockets. SB 1913 and HB 351 both passed the Texas legislature and affect many of the same criminal statutes. These law changes have created the need for a re-occurring monthly indigent docket for defendants to appear before the judge and request an alternative method of satisfying their judgment.

One Attorney I position in the County Attorney's Office is included with ongoing funding of \$90,387 and one-time funds of \$3,100. This FTE will work in the Criminal Division on the behavioral health, treatment, and diversion team. This team is dedicated to providing a comprehensive approach to cases involving persons with mental illness, addiction, and/or substance abuse issues in both the criminal and civil courts. The goal of the team is to divert these individuals out of the criminal justice system and into behavioral health treatment whenever possible and as quickly as possible to ensure that they receive the treatment that they need while also addressing the public safety concerns of the community. The new Attorney I will handle treatment courts, and diversion section of the County Attorney's Criminal Division.

Ongoing funds of \$69,194 to add a Judicial Aide Specialist FTE to the Criminal Courts are included in the FY 2019 Adopted Budget. This position will manage the Criminal Courts' mental health docket, which has experienced an increase in volume in recent years. The position will also allow the Courts to increase the frequency of the mental health docket from twice to three times per week. Increasing the frequency of the docket will facilitate greater efficiency in the resolution of cases involving defendants with a mental health diagnosis.

On April 24, 2018, Commissioners Court approved a new grant application to expand the scope and services of the Mental Health Public Defender (MHPD) by providing legal representation for low level felonies (state jail or third degree charges) for current or previous MHPD clients, plus up to thirty new/additional clients. The grant from the Texas Indigent Defense Commission requires 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. The first year match is budgeted with one-time funding of \$53,705. In addition, MHPD attorneys qualified for career ladder increases to put them at a level whereby they could work on felony cases. Funding for the career ladders led to an ongoing personnel increase of \$41,841 for the Office.

8. Revenue Related Funding Priorities - \$314,918

The FY 2019 Adopted Budget includes ongoing funding of \$140,138 and one-time funding of \$19,200 for two School Resource Officers in the Manor Independent School District. Also included is ongoing funding of \$9,384 for vehicle maintenance. These services are provided through a partial reimbursement (or revenue) contract with the school district.

The Combined Transportation, Emergency & Communications Center (CTECC) is vital to the safety and security of the region that includes all Austin and Travis County residents. An agreement between the City of Austin and Travis County indicates that TCSO provides security for CTECC. The addition of two Corrections Officers will allow for minimum staffing responsibilities to be met more often as well as more facility security visibility and coverage. Ongoing funding of \$137,996 and one-time funding of \$8,200 was included in the FY 2019 Adopted Budget for these positions. This additional staffing has been approved by the CTECC governing board and the costs will be reimbursed to the County through additional CTECC revenue.

9. Purchasing – Contract Compliance – \$312,455

On May 22, 2018, the Commissioners Court approved the Better Builder Certification program for County construction projects. There are two levels of certification – Better Builder Consistent, which will be verified by staff, and Better Builder Certified, which will be monitored by staff and the Workers Defense Project. Included in the FY 2019 Adopted Budgets is an additional three FTEs and associated operating ongoing funding of \$306,455 and \$6,000 in one-time funds for the contract compliance program to effectively monitor worker safety and prevent construction wage theft.

10. Facilities Management Department and Central Utilities and Leases – North Campus Parking – \$200,000

In FY 2019, construction will begin for the 5325 Airport Boulevard facility, which will serve as the HHS flagship as well as an affordable housing project. During construction of the buildings, 160 parking spaces will be unavailable. A total of \$200,000 in one-time funds are included in the Adopted Budget to provide for a combination of alleviation efforts for employees including off-site parking lease options, shuttles between off-site parking locations and the North Campus, and Capital Metro vanpools.

11. District Clerk – Four Two Year SPWs for Conversion Projects – \$186,180

The FY 2019 Adopted Budget includes \$186,180 in one-time funding to hire four two-year Court Clerk Assistant special project worker positions in the District Clerk's Office. These positions will help prepare, review and transfer case files and make necessary procedural and systemic changes before the conversion to and implementation of the new Odyssey case management system.

12. ITS – Chief Information Security Officer – \$168,678

Ongoing funding of \$168,678 was added for a Chief Information Security Officer (CISO). The CISO will be responsible for identifying quantifiable business risk metrics for Travis County lines of business, while being the bridge between information technology, information security, business, financial, operations and privacy and compliance demands. With Travis County falling under Health and Human Services (HHS) Office for Civil Rights (OCR), Health Insurance Portability and Accountability Act (HIPAA), the FBI's Criminal Justice Information Services (CJIS), the Payment Card Industry's Data Security Standard (PCI DSS) and the Privacy Act of 1974, it is imperative that there exist an enterprise security advisor that can establish priorities and implement effective risk management measures.

13. Mental Health and Opiate Treatment Support through Integral Care – \$140,000

The FY 2019 Adopted Budget includes \$65,000 of ongoing funding to fund a position managed by Integral Care that will allow The Children's Partnership, a multi-agency collaboration, to serve children with the co-occurring diagnosis of intellectual and/or developmental disorders (IDD) and behavioral health challenges. HHS has indicated current methods of serving this vulnerable and high-need population are inefficient and do not provide the desired targeted wraparound service level to these children/youth. This expanded funding will allow The Children's Partnership to serve clients as intended and will provide steady caseloads for staff.

One-time funding of \$75,000 is also included to increase the Substance Abuse Managed Service Organization (SAMSO) interlocal agreement with Austin Travis County Integral Care to provide funding for Medication Assisted Treatment (MAT) for opioid addiction. The increased funding will allow for medical consultation, access to medication for treatment of opioid addiction and participation in recovery supports and treatment, focusing on high-risk individuals who do not have qualifying insurance to cover MAT treatment. The SAMSO contract currently serves high-risk clients who do not have an alternative funding source for substance use disorder treatment.

14. AISD Family Resource Centers Program Services – \$100,000

The FY 2019 Adopted Budget includes a continuation of a one-time allocation of \$100,000 for an external budget request from Austin Independent School District to fund Family Resource Centers at five middle schools.

15. Other Miscellaneous Budget Increases – \$589,259

There are a number of other miscellaneous budget increases throughout the County in the FY 2019 Adopted Budget that are less than \$100,000. These are summarized in the table below:

Table 20
Other Miscellaneous Budget Increases

Department	Purpose	One-Time	Ongoing	Total
Tax Office	New Voter Registration System	\$0	\$85,000	\$85,000
Civil Courts	Legal Document Collaboration	84,000	-	84,000
Transportation & Natural Resources	Arkansas Bend Park O&M	24,900	60769	85,669
Justice Planning	Senior Planner (Data Research Team, DNA Project and ECHO support)	250	82,571	82,821
General Administration	General Administration FTE	-	60,478	60,478
Health and Human Services	Capital Credits	60,000	-	60,000
Constable - Precinct 4	Civil Clerk FTE	51,556	-	51,556
Human Resources Management Department	Great Place to Work Survey	19,800	-	19,800
Constable - Precinct 4	Senior Deputy Pay	-	19,410	19,410
Counseling and Education Services	Alcohol & Drug Classes Increase for Marijuana Program	-	18,725	18,725
County Judge	One-Time Pay Increase for Org Review Duties	9,600	-	9,600
Criminal Courts	Furniture for 331st DC Judge	7,000	-	7,000
Human Resources Management Department	SuccessFactors Licenses	2,600	2,600	5,200
Total Other Miscellaneous Budget Increase Items		\$259,706	\$329,553	\$589,259

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 also includes a comprehensive benefits package. The FY 2019 Adopted Budget includes \$13,864,323 for investments in the workforces that are highlighted as follows.

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.

On February 22, 2018, 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, plan trends, and high dollar cost drivers. This information served as a basis for the County’s benefit consultants, Frost, to project a preliminary 3.4 percent increase for the health plan contributions for FY 2019. However, the Planning and Budget Office, Human Resources Management Department, and Frost further analyzed the rates and the healthcare costs of the last few years, based on updated data and determined that the health plans would not need a rate increase for FY 2019. The Commissioners Court approved the FY 2019 plan with no increase to rates. Once employees and retirees made their health plan selections during open enrollment in August 2018, the County was able to make a one-time reduction of \$124,356 for FY 2019. Table 21 provides a brief history of original and revised increases in the county composite contribution to the Employee Health Plan.

Table 21
Increases in County Composite Contribution to Employee Health Plan

Fiscal Year	Original Actuary Estimate	Revised Increase after Plan Design Changes
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%

A Medicare Advantage Plan 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 Employee Benefits Committee recommended the addition of a High Deductible Health Plan (HDHP) with a Health Savings Account (HSA) which will be implemented in January 2019. This plan includes an annual contribution for individuals of \$500 and \$1,000 for families from the County to the respective health savings account.

The Adopted Budget includes an additional \$1,064,580 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 in the short and long-term as the last of the baby boomers will turn 65 in 2029. As of January 2019, there are 980 employees eligible to retire, which includes 139 employees who are eligible to retire and are 65 years or 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 contributions based on years of service. Currently the County contributes equally for a retiree with eight years of services and a retiree with 30 years of service. The City of Austin and the Lower Colorado River Authority (LCRA) have had such tenure based contributions from the employer for over 10 years.

During FY 2019, 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 2020. 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 a tenure based contributions for retiree health care will be explored, utilizing the earmarked funds on the Allocated Reserve.

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 System's goal is for eight percent annual earnings to ensure that the required employer contributions remain steady, absent any other changes, and the plan has sufficient resources. 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 indicated the County's required contribution rate for FY 2019 without any plan changes or a retiree COLA was a .0001 rate increase from the current rate of 14.91 percent. As a part of discussions during the budget process, the Commissioners Court approved retiree COLA based on 50 percent of Consumer Price Index (CPI). In the CPI-based COLA

award, each retiree is brought up to the percent of Cost of Living selected based on how long they’ve been retired; those who have been retired the longest see a greater increase than those recently retired. The cost of the change for FY 2019 is \$1,327,303 based on a contribution rate of 15.34 percent. The true cost of the change will be funded over time. The cost to fund the COLA in advance would have been \$14.73 million. The last retiree COLA increase was given in FY 2016, which was also based on 50 percent of Consumer Price Index (CPI).

COMPENSATION

Travis County recognizes that employees are its most valuable resource. 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 22
History of Employee Compensation, FY 2015 – FY 2019

Employee Type	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Classified (Standard)	\$1,000 ¹	-	2.5% across the board increase	2.0% across the board inc. ²	2.5% across the board inc. ³
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
Peace Officer Pay Scale (Standard)	One Step Increase	One Step Increase	One Step Increase	One Step Increase	One Step Increase; 2% Scale Increase

¹ Ongoing salary increase for regular classified employees who were hired as of April 1, 2014 and earned no more than the full-time equivalent of \$100,000 after the salary increase.

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

³Ongoing 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 2019 Adopted Budget includes \$11.6 million in ongoing compensation resources for the fiscal year. Changes for employees on the Classified Pay Scale include a 2.5 percent across the board increase in the amount of \$5,316,604. Additional compensation funds for the third year of the Benchmark Study, which began as a three year project after the full Market Salary Survey was conducted in FY 2016, are included in the amount of \$1,479,415. Benchmark studies allow the County to evaluate the market so that classified positions can continue to remain at the appropriate level in between full market salary studies. Also included is \$1,024,476 to continue to compression increases, which move tenured employees along their pay range relative to their years of service and the market. One-time increases totaling \$47,838 are budgeted for one-time compensation awards for redline employees. Redline employees are those that are at or above

the maximum salary of their respective pay grades. It is expected that the next full market salary survey will address the frequent reoccurrence of redline employees. In addition, the budget includes \$120,671 for anticipated increased temporary employees expenditures based on FY 2019 compensation changes.

Changes for employees on the Peace Officer Pay Scale (POPS) include a 2.0 percent across the board adjustment at a cost of \$2,249,792. The last adjustment to the pay scale for these employees occurred in late FY 2013. A one-step anniversary increase with a FY 2019 cost of \$902,461 is budgeted within departments based on the anniversary date of each applicable POPS employee. The amount between the start of FY 2019 and the employees' anniversary date is \$792,978 and is budgeted in the Annualization Reserve. This practice allows 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. There is also \$226,111 for anticipated increased overtime expenditures based on FY 2019 compensation changes.

During FY 2018 HRMD conducted research which concluded that Travis County Elected Officials were paid below their market peers. A multi-year plan was approved by the Commissioners Court on July 3, 2018 to increase elected officials' salaries to the market level over the course of three years. Following this approval, a grievance was filed and then approved to increase the salaries of Constables Precincts One through Four to market level immediately. Ongoing funding of \$229,428 was included for all elected officials salaries.

A Compensation Reserve has also been established at \$1,619,100. It includes \$1,250,000 estimated to implement hourly shift differential changes for employees working outside of traditional work hours, beginning January 1, 2019. There is also \$369,100 of one-time resources to fund year two of a three year plan to assist with transitional changes to the vacation leave accrual policy for those employees on the Peace Officer Pay Scale (POPS).

PERSONNEL CHANGES

There are 4,849.78 FTEs budgeted in the General Fund. This is a net increase of 111.40 FTEs in the FY 2019 General Fund Adopted Budget. These changes include a net 1.18 FTEs approved by the Commissioners Court during FY 2018 subsequent to the adoption of the FY 2018 budget that are continued in the FY 2019 Adopted Budget along with 110.22 new FTEs. The following table outlines the changes in FTEs from FY 2018 to FY 2019.

Table 23
Summary of General Fund Position Changes

	Net Change
Changes Approved Midyear FY 2018	1.18
New Positions and Other Changes Included in the Adopted Budget	110.22
Net Position Changes to General Fund:	111.40

The largest departmental increase in new positions in the General Fund for FY 2019 is in the Sheriff’s Office, with 38.5 FTEs added. The majority of these positions—21 FTEs, consisting of 16 Correctional Officers and five Licensed Vocational Nurses—were added to provide increased care and supervision for inmates with mental health needs. To enhance Courthouse Security, seven FTEs were added, consisting of four Corrections Officers, two Security Coordinators, and one Corrections Sergeant. To manage the growing workload of investigations, three Detective FTEs as well as a Law Enforcement Sergeant FTE position were added. The Combined Transportation and Emergency Communications Center security was enhanced with two additional Corrections Officer FTEs. A contract was approved with the Manor Independent School System for two additional Law Enforcement Deputy FTEs to act as school resource officers. In order to process an increasing number of open records requests, dispatch received two FTEs of Records Analyst Associates. A Planner Senior FTE position was created to assist with crimes investigations and a Corrections Specialist 0.5 FTE was added to assist the public information office with a growing number of media requests. Lastly a Law Enforcement Lieutenant position that was temporarily added to the Sheriff’s Office to facilitate a smooth transition in FY 2018 was eliminated.

Transportation and Natural Resources (TNR) had 17 new FTEs added for FY 2019. Twelve Park Tech FTEs were created to transition long time temporary Park Tech employees into regular FTEs. There were three FTEs added to TNR provide enhanced building plan review, consisting of two Engineers and one Engineer Tech. In addition, a Natural Resources Tech was added to assist with the Parkland Management Program and an Environmental Technician was added to assist with the Countywide Recycling Program.

The District Attorney’s Office increased 15.38 FTE. The majority of these positions, 10 FTEs, were added to provide prosecutorial support for the new 460th District Court which is authorized to begin operations in October of 2019. These FTEs consist of one Attorney IV, two Attorney Vs, two Attorney VI, one Attorney VII, one Investigator, one Legal Secretary, one Paralegal and one Victim Services Counselor. The Civil Rights Unit received an additional Attorney V FTE and an additional Paralegal FTE. The Special Victim Unit received an Attorney V to assist with workload in the unit. A Planner Senior FTE position was created to assist with crimes investigations. Also an interpreter was added to the District Attorney’s Intake Unit and a Legal Secretary was moved from part-time to full-time adding .38 FTE to the Office.

The Facilities Management Department were approved an additional 10 FTEs. Seven of FTEs were added to provide enhanced building security, consisting of four Building Security Guards, two

Security Center Operators, and a Security Services Superintendent. Also added were an additional Assistant Parking Attendant FTE, Custodial Services Supervisor FTE, and Electronic Security Coordinator FTE added for FY 2019.

The Information Technology Services Department received six FTEs. Four FTEs were added related to enhancements for information technology security consisting of a Chief Information Security Officer and three Information Security Analysts, Senior FTEs. A Contract Compliance FTE and a Network Engineer FTE were also added to assist with workload demands of the Department.

The remaining 24.52 FTEs are spread amongst the remaining County offices and departments and were added primarily to handle a variety of existing workload needs.

The County also budgets FTE in various special revenue funds in addition to the General Fund. The total FTEs for all funds is 5,425.12. The change across all funds is a net increase of 116.23 FTEs.

The following three tables detail a five-year staffing comparison of FTEs within offices and departments and position-specific changes from FY 2018 to FY 2019. Table 24 includes the five-year staffing comparison for each office and department for positions funded in the General Fund. Table 25 includes the five-year staffing comparison for each office and department for positions funded in the General Fund and Special Revenue Funds. The third table, Table 26, shows the incremental changes by position for FY 2019 for all funds.

Table 24
Staffing Comparison in the General Fund

Dept	Department Name	FY 2015 FTEs	FY 2016 FTEs	FY 2017 FTEs	FY 2018 FTEs	FY 2019 FTEs	FY 2019 - FY 2018
122	Civil Courts	76.98	79.50	80.50	85.50	86.00	0.50
154	Civil Service Commission	1.00	1.00	1.00	2.00	2.00	0.00
157	Communications & Records Services	31.04	31.25	32.25	33.25	31.00	(2.25)
139	Community Supervision & Corrections	6.00	6.00	6.00	6.00	7.00	1.00
131	Constable, Precinct 1	24.00	25.00	25.00	25.00	25.00	0.00
132	Constable, Precinct 2	35.00	35.00	33.00	33.00	35.00	2.00
133	Constable, Precinct 3	29.00	29.00	29.00	29.00	29.00	0.00
134	Constable, Precinct 4	23.00	23.00	23.00	24.00	25.00	1.00
135	Constable, Precinct 5	56.00	56.00	56.00	58.00	58.00	0.00
140	Counseling & Education Services	41.95	42.00	42.00	42.00	42.00	0.00
119	County Attorney	203.50	207.50	211.50	213.50	214.50	1.00
106	County Auditor	88.00	89.00	88.00	88.00	90.00	2.00
120	County Clerk	111.21	112.21	111.11	111.11	114.11	3.00
102	County Commissioner, Precinct 1	4.00	4.00	4.00	4.00	4.00	0.00
103	County Commissioner, Precinct 2	4.00	4.00	4.00	4.00	4.00	0.00
104	County Commissioner, Precinct 3	4.00	4.00	4.00	4.00	4.00	0.00
105	County Commissioner, Precinct 4	4.00	4.00	4.00	4.00	4.00	0.00
101	County Judge	5.00	5.00	5.00	5.00	5.00	0.00
107	County Treasurer	8.00	8.00	8.00	8.00	8.00	0.00
124	Criminal Courts	70.00	75.00	76.00	77.00	78.00	1.00
123	District Attorney	193.13	197.50	205.50	210.13	225.50	15.38
121	District Clerk	113.00	115.00	115.00	118.00	119.00	1.00
159	Emergency Medical Services	33.00	33.00	33.00	33.00	37.00	4.00
147	Emergency Services	19.00	19.00	20.00	21.00	22.00	1.00
114	Facilities Management Department	141.00	149.00	152.00	190.00	200.00	10.00
110	General Administration	2.00	2.00	2.00	2.00	4.00	2.00
158	Health & Human Svcs. & AgriLife Ext.	212.00	211.00	210.514	201.514	199.51	(2.00)
111	Human Resource Mgmt. Department	15.50	15.50	15.50	18.50	18.30	(0.20)
112	Information Technology Services	108.00	107.00	107.00	107.00	113.00	6.00
126	Justice of the Peace, Precinct 1	15.00	15.00	15.00	15.00	14.75	(0.25)
127	Justice of the Peace, Precinct 2	30.03	30.03	30.03	30.03	30.00	(0.03)
128	Justice of the Peace, Precinct 3	23.50	23.50	23.50	23.50	23.50	0.00
129	Justice of the Peace, Precinct 4	15.00	15.00	15.00	15.00	15.00	0.00
130	Justice of the Peace, Precinct 5	15.00	15.00	15.00	15.00	15.00	0.00
155	Justice Planning	48.00	49.00	50.00	51.00	54.25	3.25
145	Juvenile Probation	467.00	469.00	471.50	474.50	474.50	0.00
143	Juvenile Public Defender	15.00	15.00	15.00	16.00	18.00	2.00
138	Medical Examiner	38.00	39.00	42.00	43.50	42.10	(1.40)
109	Planning and Budget Office	18.00	18.00	19.00	23.00	23.00	0.00
142	Pretrial Services	76.96	76.96	81.96	81.96	82.96	1.00
125	Probate Court	10.50	10.50	12.00	13.10	13.00	(0.10)
115	Purchasing Office	37.00	38.00	39.00	43.00	46.00	3.00
137	Sheriff	1,620.50	1,662.50	1,714.50	1,761.50	1,800.00	38.50
108	Tax Assessor-Collector	146.50	148.50	151.00	154.00	156.00	2.00
149	Transportation & Natural Resources	195.05	194.80	195.80	213.80	230.80	17.00
116	Veterans Service	0.00	0.00	0.00	7.00	7.00	0.00
TOTALS		4,433.34	4,509.25	4,594.16	4,738.39	4,849.78	111.40

Table 25
Staffing Comparison in the General Fund and Special Funds

Dept	Department Name	FY 2015 FTE	FY 2016 FTE	FY 2017 FTE	FY 2018 FTE	FY 2019 FTE	FY 2019 - FY 2018
122	Civil Courts	80.50	82.50	83.50	88.50	88.50	0.00
154	Civil Service Commission	1.00	1.00	1.00	2.00	2.00	0.00
157	Communications & Records Services	44.25	43.75	44.75	46.50	36.00	(10.50)
139	Community Supervision & Corrections	280.62	280.62	280.62	271.00	272.00	1.00
131	Constable, Precinct 1	24.00	25.00	25.00	25.00	25.00	0.00
132	Constable, Precinct 2	35.00	35.00	33.00	33.00	35.00	2.00
133	Constable, Precinct 3	29.00	29.00	29.00	29.00	29.00	0.00
134	Constable, Precinct 4	23.00	23.00	23.00	24.00	25.00	1.00
135	Constable, Precinct 5	56.00	56.00	56.00	58.00	58.00	0.00
140	Counseling & Education Services	41.95	42.00	42.00	42.00	42.00	0.00
119	County Attorney	203.50	207.50	211.50	213.50	214.50	1.00
106	County Auditor	88.00	89.00	88.00	88.00	90.00	2.00
120	County Clerk	122.00	123.00	122.00	122.00	128.00	6.00
102	County Commissioner, Precinct 1	4.00	4.00	4.00	4.00	4.00	0.00
103	County Commissioner, Precinct 2	4.00	4.00	4.00	4.00	4.00	0.00
104	County Commissioner, Precinct 3	4.00	4.00	4.00	4.00	4.00	0.00
105	County Commissioner, Precinct 4	4.00	4.00	4.00	4.00	4.00	0.00
101	County Judge	5.00	5.00	5.00	5.00	5.00	0.00
107	County Treasurer	8.00	8.00	8.00	8.00	8.00	0.00
124	Criminal Courts	70.00	75.00	76.00	77.00	78.00	1.00
123	District Attorney	193.13	197.50	205.50	210.13	225.50	15.38
121	District Clerk	116.00	118.00	117.00	120.00	121.00	1.00
159	Emergency Medical Services	33.00	33.00	33.00	33.00	37.00	4.00
147	Emergency Services	19.00	19.00	20.00	22.00	22.00	0.00
114	Facilities Management Department	153.00	162.00	166.00	208.00	218.00	10.00
110	General Administration	2.00	2.00	2.00	2.00	4.00	2.00
158	Health & Human Svcs. & AgriLife Ext.	215.00	214.00	210.514	201.514	199.51	(2.00)
111	Human Resource Mgmt. Department	39.00	38.00	38.00	42.00	42.00	0.00
112	Information Technology Services	109.00	108.00	108.00	108.00	114.00	6.00
126	Justice of the Peace, Precinct 1	16.00	16.00	16.00	16.00	15.75	(0.25)
127	Justice of the Peace, Precinct 2	31.00	31.00	31.00	31.00	31.00	0.00
128	Justice of the Peace, Precinct 3	25.50	25.50	25.50	25.50	25.50	0.00
129	Justice of the Peace, Precinct 4	16.00	16.00	16.00	16.00	16.00	0.00
130	Justice of the Peace, Precinct 5	15.00	15.00	15.00	15.00	15.00	0.00
155	Justice Planning	48.00	49.00	50.00	51.00	62.50	11.50
145	Juvenile Probation	471.00	471.00	471.50	474.50	474.50	0.00
143	Juvenile Public Defender	15.00	15.00	15.00	16.00	18.00	2.00
138	Medical Examiner	38.00	39.00	42.00	43.50	42.10	(1.40)
109	Planning and Budget Office	18.00	18.00	19.00	23.00	23.00	0.00
142	Pretrial Services	78.96	76.96	81.96	81.96	82.96	1.00
125	Probate Court	13.00	13.00	14.00	15.00	15.00	0.00
115	Purchasing Office	37.00	38.00	39.00	43.00	46.00	3.00
137	Sheriff	1,642.50	1,682.50	1,734.50	1,761.50	1,800.00	38.50
108	Tax Assessor-Collector	146.50	148.50	151.00	154.00	156.00	2.00
149	Transportation & Natural Resources	420.80	420.80	421.80	439.80	459.80	20.00
116	Veterans Services	0.00	0.00	0.00	7.00	7.00	0.00
TOTALS		5,039.20	5,108.13	5,187.64	5,308.90	5,425.12	116.23

¹ Community Supervision and Corrections FTE totals include 265 state funded employees.

Table 26
Position Changes List

Fund	Department	Title*	Position #	Grade	FTE Change	Effective Date
I. Positions Added or Removed in the General Fund						
0001	Civil Courts	Court Reporter	30001211	26	0.50	10/01/18
0001	Civil Courts	Court Services Mgmt Adm Coord	30001238	18	(1.00)	10/01/17
0001	Civil Courts	Court Services Mgmt Adm Coord	30056528	18	1.00	10/01/17
0001	Communications & Records Services	Attorney III	30005192	26	(0.50)	01/01/18
0001	Communications & Records Services	Attorney III	30053127	26	(0.50)	01/01/18
0001	Communications & Records Services	Attorney III	30054154	26	(0.50)	01/01/18
0001	Communications & Records Services	Law Library Mgr	30005191	24	(0.25)	01/01/18
0001	Communications & Records Services	Law Library Tech Services Mgr	30005198	21	(0.50)	01/01/18
0001	Community Supervision & Corrections	Probation Officer II	30056502	01	1.00	11/15/17
0001	Constable, Precinct 2	Constable Communication Officer	30058426-7	15	2.00	10/01/18
0001	Constable, Precinct 4	Constable Deputy	30058256	60	1.00	10/01/18
0001	County Attorney	Attorney I	30058168	23	1.00	10/01/18
0001	County Auditor	Human Resources Mgr II	30000279	27	1.00	05/01/18
0001	County Auditor	Pur Business Analyst	30000615	24	1.00	07/01/18
0001	County Clerk	Court Clerk II	30058143	16	1.00	10/01/18
0001	County Clerk	Court Clerk II	30058144	16	1.00	10/01/18
0001	County Clerk	Training Education Coord II	30058142	19	1.00	10/01/18
0001	Criminal Courts	Court Bailiff	30057276	12	1.00	11/28/17
0001	Criminal Courts	Judicial Aide	30001542	17	(1.00)	09/01/18
0001	Criminal Courts	Judicial Aide Specialist	30058258	18	1.00	10/01/18
0001	District Attorney	Attorney IV	30058165	27	1.00	07/01/19
0001	District Attorney	Attorney V	30058158	28	1.00	10/01/18
0001	District Attorney	Attorney V	30058163	28	1.00	07/01/19
0001	District Attorney	Attorney V	30058164	28	1.00	07/01/19
0001	District Attorney	Attorney V	30001349	28	1.00	10/01/18
0001	District Attorney	Attorney VI	30058161	30	1.00	07/01/19
0001	District Attorney	Attorney VI	30058162	30	1.00	07/01/19
0001	District Attorney	Attorney VII	30058160	31	1.00	07/01/19
0001	District Attorney	Interpreter Language/Court Sr	30058157	21	1.00	10/01/18
0001	District Attorney	Investigator	30058166	67	1.00	07/01/19
0001	District Attorney	Legal Secretary	30001482	16	0.38	04/27/18
0001	District Attorney	Legal Secretary	30058141	16	1.00	07/01/19
0001	District Attorney	Paralegal	30058159	18	1.00	10/01/18
0001	District Attorney	Paralegal	30058140	18	1.00	07/01/19
0001	District Attorney	Planner Sr	30058156	22	1.00	10/01/18
0001	District Attorney	Victim Counselor Sr	30058167	18	1.00	07/01/19
0001	District Clerk	Accountant Assoc	30053178	15	1.00	10/01/18
0001	District Clerk	Court Clerk II Sr	30056727	17	1.00	07/05/17
0001	District Clerk	Court Clerk II Sr	30001172	17	(1.00)	07/05/17
0001	Emergency Medical Services	Administrative Asst II	30057903	15	1.00	03/20/18
0001	Emergency Medical Services	Administrative Asst II	30057904	15	1.00	03/20/18
0001	Emergency Medical Services	Clinical Quality Improvement Coord	30057626	24	1.00	03/20/18
0001	Emergency Medical Services	Clinical Quality Improvement Coord	30057627	24	1.00	03/20/18
0001	Emergency Services	Fire Plans Examiner	30057103	23	0.25	10/01/18
0001	Emergency Services	Fire Plans Examiner	30057104	23	0.75	10/01/18
0001	Facilities Management	Asst Parking Administrator	30058477	13	1.00	10/01/18
0001	Facilities Management	Building Security Guard	30058351-4	10	4.00	10/01/18
0001	Facilities Management	Custodial Services Supt	30058476	18	1.00	10/01/18
0001	Facilities Management	Electronic Security Coordinator	30058478	16	1.00	10/01/18
0001	Facilities Management	Security Center Operator	30058355-6	13	2.00	10/01/18
0001	Facilities Management	Security Services Superintendent	30058479	18	1.00	10/01/18
0001	General Administration	Administrative Assoc	30058204	17	1.00	10/01/18
0001	General Administration	Public Information Officer CC	30056801	19	1.00	04/24/18
0001	Health and Human Services	Case Worker	30051303	17	(1.00)	03/12/18
0001	Health and Human Services	Case Worker	30051305	17	(0.50)	09/30/18
0001	Health and Human Services	Case Worker	30051305	17	0.50	10/01/18
0001	Health and Human Services	Education Instructional Specialist	30000666	13	0.25	01/16/18
0001	Health and Human Services	Education Instructional Specialist	30000663	13	0.25	01/16/18
0001	Health and Human Services	Education Instructional Specialist	30000664	13	(0.50)	02/20/18

Table 26
Position Changes List (Continued)

Fund	Department	Title*	Position #	Grade	FTE Change	Effective Date
I. Positions Added or Removed in the General Fund						
0001	Health and Human Services	Education Instructional Specialist	30000664	13	(0.50)	02/20/18
0001	Health and Human Services	Education Instructional Specialist	30000662	13	(0.75)	08/01/17
0001	Health and Human Services	Education Instructional Specialist	30000665	13	0.75	08/01/17
0001	Health and Human Services	Environmental Health Tech	30005497	01	(1.00)	10/01/17
0001	Human Resources Management	HRIS Specialist	30000294	25	(0.40)	05/18/18
0001	Human Resources Management	Human Resources Mgr II	30000279	27	(0.50)	05/01/18
0001	Human Resources Management	Leave Coordinator	30000282	18	(0.30)	05/01/18
0001	Human Resources Management	Planning Project Mgr	30058178	24	1.00	10/01/18
0001	Information Technology Services	Chief Information Security Officer	30058331	34	1.00	10/01/18
0001	Information Technology Services	Contract Compliance Specialist	30058330	21	1.00	10/01/18
0001	Information Technology Services	Information Security Analyst Sr	30058326-8	26	3.00	10/01/18
0001	Information Technology Services	Network Engineer	30058329	23	1.00	10/01/18
0001	Justice of the Peace, Precinct 1	Court Clerk I	30001624	14	(0.25)	10/01/18
0001	Justice of the Peace, Precinct 2	Juvenile Case Mgr	30001639	16	(0.03)	10/01/18
0001	Justice Planning	Attorney III	30005192	26	0.50	01/01/18
0001	Justice Planning	Attorney III	30053127	26	0.50	01/01/18
0001	Justice Planning	Attorney III	30054154	26	0.50	01/01/18
0001	Justice Planning	Law Library Mgr	30005191	24	0.25	01/01/18
0001	Justice Planning	Law Library Tech Services Mgr	30005198	21	0.50	01/01/18
0001	Justice Planning	Planner Sr	30058203	22	1.00	10/01/18
0001	Juvenile Public Defender	Investigator	30058279	67	1.00	10/01/18
0001	Juvenile Public Defender	Legal Secretary	30058280	16	1.00	10/01/18
0001	Medical Examiner	Forensic Fellow	30055357	01	(1.00)	05/29/18
0001	Medical Examiner	Forensic Fellow	30055358	01	(1.00)	05/29/18
0001	Medical Examiner	ME Investigator I	30051602	19	1.00	10/01/18
0001	Medical Examiner	Toxicologist	30003436	21	(0.40)	10/01/18
0001	Pretrial Services	Chemical Dependency Counselor	30056576	17	1.00	11/15/17
0001	Probate Court	Social Worker	30001600	19	(0.10)	10/01/18
0001	Purchasing	Contract Compliance Monitor	30058380-1	15	2.00	10/01/18
0001	Purchasing	Pur Business Analyst	30000615	24	(1.00)	07/01/18
0001	Purchasing	Pur Contract Compliance Officer	30058202	24	1.00	10/01/18
0001	Purchasing	Pur Support Specialist II	30058201	15	1.00	10/01/18
0001	Sheriff's Office	Corrections Cadet	30057902	80	1.00	11/28/17
0001	Sheriff's Office	Corrections Officer	New	81	16.00	10/01/18
0001	Sheriff's Office	Corrections Officer	30058332-3	81	2.00	10/01/18
0001	Sheriff's Office	Corrections Officer	30058243	81	1.00	09/01/18
0001	Sheriff's Office	Corrections Officer	New	81	3.00	10/01/18
0001	Sheriff's Office	Corrections Officer Sr	30002657	83	(1.00)	11/28/17
0001	Sheriff's Office	Corrections Sergeant	New	88	1.00	10/01/18
0001	Sheriff's Office	Corrections Specialist	30003027	15	0.50	11/28/17
0001	Sheriff's Office	Law Enforcement Detective	New	75	3.00	10/01/18
0001	Sheriff's Office	Law Enforcement Lieutenant	30056101	77	(1.00)	11/28/17
0001	Sheriff's Office	Law Enforcement Sergeant	New	76	1.00	10/01/18
0001	Sheriff's Office	Law Enforcement Sheriff Deputy	New	72	2.00	08/28/18
0001	Sheriff's Office	Licensed Vocational Nurse	30058245,7-9	16	5.00	10/01/18
0001	Sheriff's Office	Planner Sr	30058250	22	1.00	10/01/18
0001	Sheriff's Office	Records Analyst Assoc	30058301-2	16	2.00	10/01/18
0001	Sheriff's Office	Security Coord	30058307-8	14	2.00	10/01/18
0001	Tax Assessor-Collector	Accountant Assoc	30000254	15	0.25	04/17/18
0001	Tax Assessor-Collector	Office Asst	30000170	10	0.25	10/01/18
0001	Tax Assessor-Collector	Program Coord	30057651	19	1.00	04/24/18
0001	Tax Assessor-Collector	Tax Specialist I	30000135	14	0.25	10/01/18
0001	Tax Assessor-Collector	Tax Specialist II	30000235	16	0.25	10/01/18
0001	Transportation & Natural Resources	Engineer	30058376	25	1.00	10/01/18
0001	Transportation & Natural Resources	Engineering Tech	30058207-8	15	2.00	10/01/18
0001	Transportation & Natural Resources	Environmental Technician	30058377	14	1.00	10/01/18
0001	Transportation & Natural Resources	Natural Resources Tech	30058205	16	1.00	10/01/18
0001	Transportation & Natural Resources	Park Tech II	New	10	12.00	10/01/18
General Fund Total					111.40	

Table 26
Position Changes List (Continued)

Fund	Department	Title*	Position #	Grade	FTE Change	Effective Date
II. Positions Added or Removed in Other Funds						
0100	Communications & Records Services	Attorney III	30005192	26	(0.50)	1/1/18
0100	Communications & Records Services	Attorney III	30005193	26	(0.75)	1/1/18
0100	Communications & Records Services	Law Librarian	30005201	18	(1.00)	1/1/18
0100	Communications & Records Services	Law Librarian	30005204	18	(1.00)	1/1/18
0100	Communications & Records Services	Law Librarian	30005205	18	(1.00)	1/1/18
0100	Communications & Records Services	Law Librarian	30050241	18	(1.00)	1/1/18
0100	Communications & Records Services	Law Library Mgr	30005191	24	(0.75)	1/1/18
0100	Communications & Records Services	Law Library Supv	30050240	21	(1.00)	1/1/18
0100	Communications & Records Services	Law Library Tech Services Mgr	30005198	21	(0.50)	1/1/18
0100	Communications & Records Services	Paralegal	30005962	18	(0.75)	1/1/18
0100	Justice Planning	Attorney I	30005204	23	1.00	1/1/18
0100	Justice Planning	Attorney I	30050240	23	1.00	1/1/18
0100	Justice Planning	Attorney III	30005192	26	0.50	1/1/18
0100	Justice Planning	Attorney III	30005193	26	0.75	1/1/18
0100	Justice Planning	Law Librarian	30005201	18	1.00	1/1/18
0100	Justice Planning	Law Librarian	30005205	18	1.00	1/1/18
0100	Justice Planning	Law Librarian	30050241	18	1.00	1/1/18
0100	Justice Planning	Law Library Mgr	30005191	24	0.75	1/1/18
0100	Justice Planning	Law Library Tech Services Mgr	30005198	21	0.50	1/1/18
0100	Justice Planning	Paralegal	30005962	18	0.75	1/1/18
0108	County Clerk	Administrative Assoc	30054426	17	1.00	10/01/18
0108	County Clerk	Administrative Assoc	30054427	17	1.00	10/01/18
0108	County Clerk	Administrative Assoc	30052977	17	1.00	10/01/18
0113	Civil Courts	Court Reporter	30001211	26	(0.50)	10/01/18
0115	Transportation & Natural Resources	Natural Resources Tech	30058206	16	1.00	10/01/18
0115	Transportation & Natural Resources	Park Maintenance Worker Sr	30058378	12	1.00	10/01/18
0115	Transportation & Natural Resources	Planner Mgmt Research Specialist Sr	30058480	20	1.00	10/01/18
0124	Probate Court	Social Worker	30001600	19	0.10	10/01/18
0134	Emergency Services	Fire Plans Examiner	30057103	23	(0.25)	10/01/18
0134	Emergency Services	Fire Plans Examiner	30057104	23	(0.75)	10/01/18
0137	Justice of the Peace, Precinct 2	Juvenile Case Mgr	30001639	16	0.03	10/01/18
8955	Human Resources Management	HRIS Specialist	30000294	25	0.20	05/01/18
8955	Human Resources Management	Human Resources Mgr II	30000279	27	(0.25)	05/01/18
8955	Human Resources Management	Leave Coordinator	30000282	18	0.30	05/01/18
8956	Human Resources Management	HRIS Specialist	30000294	25	0.20	05/01/18
8956	Human Resources Management	Human Resources Mgr II	30000279	27	(0.25)	05/01/18
Special Funds Total					4.83	
Grand Total					116.23	
* Title refers to the Actual Title of the position, not the Budgeted Title						

CAPITAL ACQUISITION AND IMPROVEMENTS PROGRAM

A total of \$203 million in capital funding is included in the FY 2019 Adopted Budget from the following basic sources:

- General Fund Capital Acquisition Resources (CAR) Account of \$50.1 million that includes \$37.8 million for approved projects and equipment, and a reserve of \$12.3 million;
- Proceeds from the issuance of new Certificates of Obligation in the amount of \$101.4 million, including issuance costs of approximately \$760,000;
- Proceeds from the issuance of bond funds of \$45.5 million that will be issued as a part of long-term bonds authorized by voters in November of 2017; and
- Other funds of \$6.1 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, 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 projects are generally initiated by county departments that submit formal capital budget requests during the annual budget process. Budget requests articulate the project need, submitted performance measures, and any projected operating or personnel costs related to these requests. The Planning and Budget Office then reviews these 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 that are established and funded with specific revenue sources designated by law to finance particular functions.

The Adopted 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 where there is little choice but to fund them 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 have a contractual obligation to implement;
- Projects that have revenue certified to cover their cost; or
- Projects the Court has already provided directions to include for funding.

PAY-AS-YOU-GO FINANCING

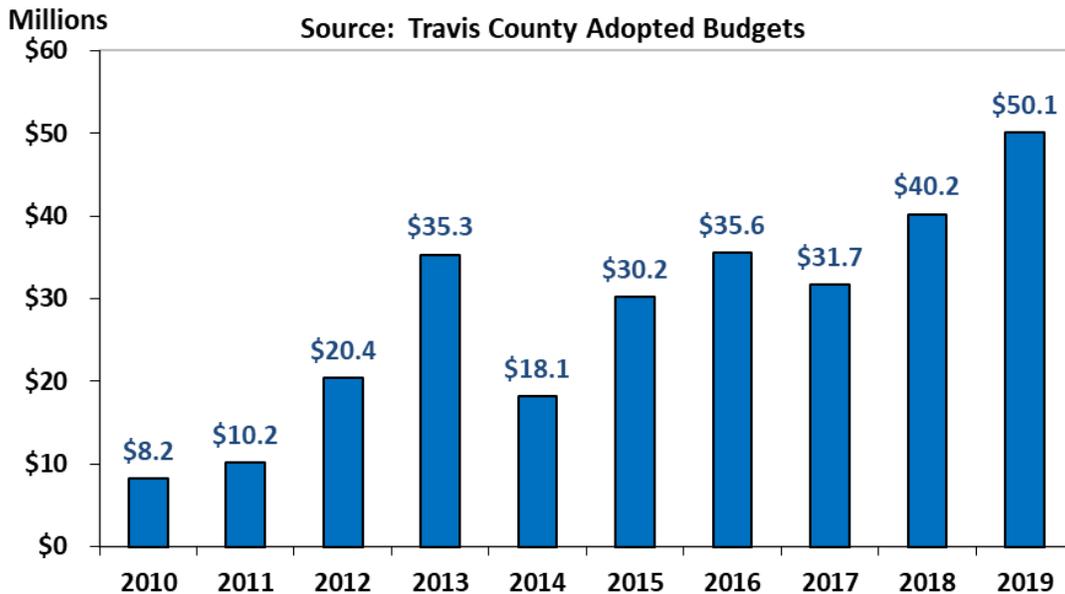
General Fund Capital Acquisition Resources

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 Capital Acquisition Resources (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 that may be ineligible for CO funding. By using cash, the County avoids paying interest on debt that otherwise would be paid on bonds issued to finance the project and preserves the County’s debt capacity for future needed improvements.

The budget for the CAR account amount has been adjusted over the years, driven by economic circumstances, capital needs, and other sources and constraints on debt financing. The FY 2019 Adopted Budget establishes the CAR account of \$50.1 million. The FY 2019 CAR allocation includes planned expenditures of \$37.8 million and a reserve of \$12.3 million. Since FY 2010, CAR-funded projects have ranged from a low of \$8.2 in FY 2010 million to a high of \$50.1 million in FY 2019. 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.

Chart 8

Capital Acquisition Resources Account FY 2010 - FY 2019



Major highlights of the \$37.8 million CAR project total include \$5.3 million of the anticipated \$8.9 million capital cost to replace the County's voting system within the County Clerk's Office, which is nearing the end of its useful life. The remaining \$3.6 million of the project is proposed to be funded within the FY 2019 COs. The new elections equipment will have a substantially larger footprint than the current system. To accommodate the new equipment, the Print Shop and Imaging Lab at 5501 Airport will be moved, and that space will be renovated for County Clerk elections at a cost of \$326,473. Since there will be a period where the County Clerk will need to hold both the old and new elections systems, the Purchasing Warehouse will be upgraded with additional air conditioning and security equipment to allow the elections machines to be safely housed there. The upgrades to the warehouse will cost \$92,913.

There is also \$4.1 million for information technology infrastructure lifecycle replacements, \$1.9 million for million for new and replacement computers budgeted centrally in the Information Technology Services Department, and \$1.3 million for fiber optic improvements and lifecycle replacement also in that Department.

Also included is \$1.3 million to replace the control panels in the downtown jail, providing a more efficient security solution for the facility. Improvements to the downtown jail also include \$350,000 budgeted to fund the final phase of upper tier fencing improvements. This project will also provide a no-climb material on the outside of the stairwells in each unit. Lastly, \$200,000 has been included to outfit all Law Enforcement patrol units with E-citation devices to allow for accurate and efficient citation preparation.

The CAR project list also includes \$1.3 million budgeted in TNR for grant match funds to support Transportation Alternatives Program Grant (TAP) funding received from the Capital Area Metropolitan Planning Organization (CAMPO) for the Austin to Manor Trail project, along with \$1 million for the Department to begin implementing various flood mitigation solutions for certain Travis County communities in the floodplain in Precincts Three and Four. In addition, \$220,000 is budgeted for flood studies that were part of the critical safety projects recommended by the Citizens Bond Advisory Committee (CBAC), but are not considered capitalizable and must therefore be funded with cash.

A full detailed listing of each project and budgeted department follows in Table 27.

Table 27
General Fund Capital Outlay and Improvement Projects – CAR Account

Request Name	New Cost	Replacement Cost	Total Cost
Security Camera Server	12,000	-	12,000
Legal Document Collaboration	12,100	-	12,100
Upgrade Audio / Visual Capabilities	12,600	-	12,600
Maintenance of Current Effort (Technology Strategy)	10,000	219,078	229,078
Civil Courts Total	\$ 46,700	\$ 219,078	\$ 265,778
Media Equipment Replacement and Improvement	-	115,000	115,000
Opex Scanner Replacement	-	62,000	62,000
Communications and Records Services	\$ -	\$ 177,000	\$ 177,000
New Voting System	-	5,339,099	5,339,099
County Clerk Total	\$ -	\$ 5,339,099	\$ 5,339,099
Maintenance of Current Effort (Technology Strategy)	-	148,406	148,406
Audio / Visual Equipment for Courtrooms	260,000	-	260,000
Criminal Courts Total	\$ 260,000	\$ 148,406	\$ 408,406
Ronald Earle Building Fixtures	28,028	-	28,028
District Attorney Total	\$ 28,028	\$ -	\$ 28,028
STAR Flight Replacement (3 Helicopters)	-	4,420,000	4,420,000
Emergency Medical Services Total	\$ -	\$ 4,420,000	\$ 4,420,000
Portable X-Ray Equipment	30,000	-	30,000
Motorola Lease Purchase Payment #3, Final	-	471,739	471,739
Life Cycle Two-way Portable Radios	-	540,331	1,540,331
Emergency Services Total	\$ 30,000	\$ 1,012,070	\$ 2,042,070
Post Road Deaf Services Office Remodel and Relocation	20,261	-	20,261
Ray Martinez Building - JP4 Office Remodel	20,887	-	20,887
Constable Precinct Four Remodel Furniture	-	39,882	39,882
HMS Courthouse Various Improvements	41,579	-	41,579
Collier Building Impound Yard Concrete Paving	90,000	-	90,000
Purchasing Warehouse - Additional AC/Cameras/Access Cards	92,913	-	92,913
Blackwell-Thurman CJC Cooling Tower Upgrade	-	151,450	151,450
HMS Courthouse - District Clerk Cubicles	-	162,730	162,730
Federal Courthouse Renovations & Restorations for Probate Courts (FFE)	274,000	-	274,000
Sobriety Center Chiller Upgrade	-	285,425	285,425
5501 Airport Blvd County Clerk Elections Expansion	326,473	-	326,473
Collier Building - Chiller & Boiler Upgrade	-	342,510	342,510
East Service Center - Pond D - Construction	381,000	-	381,000
Tax Office Addition - Precinct Four	-	550,000	550,000
Blackwell-Thurman CJC - Two New Criminal Courts (FFE)	674,240	-	674,240
Tax Office Addition and Renovation - 5501 Airport	-	3,480,000	3,480,000
Facilities Management Total	\$ 1,921,353	\$ 5,011,997	\$ 6,933,350
New and Replacement Computers	283,160	1,577,750	1,860,910
Information Systems Growth	970,000	-	970,000
Fiber Optic Improvements	250,000	1,040,000	1,290,000
Infrastructure Lifecycle Replacements	-	4,143,260	4,143,260
Information Technology Services/Centralized Computers Total	\$ 1,503,160	\$ 6,761,010	\$ 8,264,170
Juvenile Probation Facilities Maintenance Plan	-	244,000	244,000
Juvenile Probation Total	\$ -	\$ 244,000	\$ 244,000
Evaporator	11,030	-	11,030
Centrifuge	-	11,827	11,827
Autopsy Saws	18,927	-	18,927
Medical Examiner Office Total	\$ 29,957	\$ 11,827	\$ 41,784
Civil and Family Courts Complex Project	16,999	-	16,999

Table 27
General Fund Capital Outlay and Improvement Projects – CAR Account (continued)

Request Name	New Cost	Replacement Cost	Total Cost
Planning and Budget Office Total	\$ 16,999	\$ -	\$ 16,999
Courthouse Security Equipment	9,502	-	9,502
Manor ISD School Resource Officers	40,290	-	40,290
Life Safety Equipment	-	68,920	68,920
Law Enforcement Staffing	80,580		80,580
Correctional Equipment	-	90,000	90,000
PREA Cameras	114,500	-	114,500
E-Citation	200,000	-	200,000
Upper Tier Improvements	-	350,000	350,000
TCJ Control Panels	-	1,320,000	1,320,000
Sheriff's Office Total	\$ 444,872	\$ 1,828,920	\$ 2,273,792
Pneumatic Tube Replacement	-	26,000	26,000
Voter Registration Software	-	700,000	700,000
Tax Office Total	\$ -	\$ 726,000	\$ 726,000
Reimers Ranch Park Perimeter Fencing	67,458	-	67,458
Traffic and Parking Control for Parks	-	84,000	84,000
New Vehicles	328,000		328,000
Accessories for Vehicles	154,800	-	154,800
Flood Studies - Critical Safety Project	220,000	-	220,000
Southeast Metro Park Building Repair	-	236,000	236,000
Restroom Weatherization	-	350,000	350,000
Timber Creek Safety Improvements	375,000	-	375,000
Playground Replacement	-	565,000	565,000
Flood Related Resources	1,000,000		1,000,000
Austin To Manor Trail TAP Match	1,265,670	-	1,265,670
FM 2304 (Manchaca Road) Widening Grant Match	2,000,000	-	2,000,000
Transportation and Natural Resources Total	\$ 5,410,928	\$ 1,235,000	\$ 6,645,928
Project Total:	\$ 9,691,997	\$ 27,134,407	\$ 37,826,404
CAR Reserve:			\$ 12,298,716
Grand Total:			\$ 50,125,120

Table 28 on the following page 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 33 found later in this document lists vehicles and heavy equipment budgeted centrally in TNR from various funding sources.

Table 28
Centrally Budgeted Information Systems Outlay – CAR Account

Description	New Cost	Replacement Cost	Total Cost
Centralized Computer Replacements	-	1,577,750	1,577,750
Centralized Computer Replacements Total	\$ -	\$ 1,577,750	\$ 1,577,750
General Administration FTE	4,464	-	4,464
General Administration Total	\$ 4,464	\$ -	\$ 4,464
HIPAA FTE and Consulting Services	5,364	-	5,364
Human Resource Management Total	\$ 5,364	\$ -	\$ 5,364
Chief Information Security Officer FTE	6,634	-	6,634
Information Technology Services (ITS) Total	\$ 6,634	\$ -	\$ 6,634
Custodial Services Superintendent	4,464	-	4,464
Building Security Superintendent	4,464	-	4,464
Facilities Management Total	\$ 8,928	\$ -	\$ 8,928
Contract Compliance Program	16,092	-	16,092
Purchasing Total	\$ 16,092	\$ -	\$ 16,092
Criminal Division Diversion Attorney	5,364	-	5,364
County Attorney Total	\$ 5,364	\$ -	\$ 5,364
Four SPWs for Conversion Projects	12,077	-	12,077
District Clerk Total	\$ 12,077	\$ -	\$ 12,077
Spanish Interpreter	4,464	-	4,464
Crime Intelligence Analyst (Planner Sr.)	5,064	-	5,064
Civil Rights Staff	8,928	-	8,928
460th District Court--FY 2019 Portion	53,780	-	53,780
District Attorney Total	\$ 72,236	\$ -	\$ 72,236
Mental Health Docket Expansion	4,464	-	4,464
Criminal Courts Total	\$ 4,464	\$ -	\$ 4,464
Civil Deputy FTE 1	8,763	-	8,763
Constable - Precinct Four Total	\$ 8,763	\$ -	\$ 8,763
MDC (Funded in ITS)	8,763	-	8,763
Constable - Precinct Five Total	\$ 8,763	\$ -	\$ 8,763
Senior Planner (1 FTE)	5,364	-	5,364
Justice Planning Total	\$ 5,364	\$ -	\$ 5,364
Law Enforcement Staffing	34,648	-	34,648
School Resource Officers	17,526	-	17,526
CTECC Security	4,049	-	4,049
LVNs for Complex	15,745	-	15,745
Crime Intelligence Analyst (Planner Sr)	5,064	-	5,064
Sheriff's Office Total	\$ 77,032	\$ -	\$ 77,032
ME Investigator I	4,464	-	4,464
Medical Examiner Total	\$ 4,464	\$ -	\$ 4,464
Legal Secretary	5,064	-	5,064
Investigator	5,064	-	5,064
Juvenile Public Defender Total	\$ 10,128	\$ -	\$ 10,128
Environmental Specialist Sr FTE	10,078	-	10,078
Engineering Tech (2 FTE)	8,928	-	8,928
Engineer (1 FTE)	4,464	-	4,464
Park Land Management Program, Phase 2	5,089	-	5,089
Environmental Technician (Recycling Coordinator)	4,464	-	4,464
Transportation & Natural Resources (TNR) Total	\$ 33,023	\$ -	\$ 33,023
Grand Total for Centrally Budgeted Information System Outlay Budgeted in ITS (Depts 112/190)	\$ 283,160	\$ 1,577,750	\$ 1,860,910

Other Funds

In addition to the resources provided through the General Fund CAR Account, the cash on hand funding method is used within select special funds. For FY 2019, \$6.1 million for equipment and projects is budgeted within various special revenue funds noted in Table 29.

Table 29
Capital Outlay and Improvement Projects – Other Funds

Request Name	New Cost	Replacement Cost	Total Cost
Exposition Center - Luedeke Arena Ceiling Insulation	-	737,410	737,410
Exposition Center Fund (0003) Total	\$ -	\$ 737,410	\$ 737,410
700 Lavaca - 9th Floor Renovation for HRMD	1,525,000	-	1,525,000
700 Lavaca Fund (0002) Total	\$ 1,525,000	\$ -	\$ 1,525,000
Facilities Management Total	\$ 1,525,000	\$ 737,410	\$ 2,262,410
BCP Road Improvements	3,636,000	-	3,636,000
BCP Operations Equipment	170,318	-	170,318
Balcones Canyonlands Preservation Fund (0115) Total	\$ 3,806,318	\$ -	\$ 3,806,318
Transportation and Natural Resources Total	\$ 3,806,318	\$ -	\$ 3,806,318
Grand Total	\$ 5,331,318	\$ 737,410	\$ 6,068,728

DEBT FINANCING

Debt financing capital equipment or projects involves the issuance of Voter Approved Bonds, COs, or State Highway Bonds. 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 distribute the tax burden over the life of the asset.

Based on the County’s strong financial position, debt is issued at a lower interest rate than most municipalities and counties. Standard & Poor’s and Moody’s rating agencies have awarded the County a Triple A credit rating continuously since 2001. Travis County is only one of seven Texas counties that is exclusively rated at the highest investment grade bond rating. Part of the County’s financial management practices is 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.

In addition to our ability to issue at low interest rates, Travis County continuously explores ways to reduce the cost of capital. One tool used to save tax dollars involves 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 refunding bonds issued at a lower interest rate. The Planning and Budget Office, County Auditor’s Office, and the County’s

Independent Municipal Advisor regularly monitor refunding possibilities. Since 1992, refundings have saved taxpayers approximately \$42.1 million in gross savings.

Bonds issued under the Texas General Laws have a debt limit equal to five percent of the assessed value of all taxable property. There is also 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 on the \$100 assessed valuation plus a levy of 15 cents annually for the maintenance of public roads. For the year ending September 30, 2018, Travis County’s total net debt applicable to the limit as a percentage of the debt limit was 0.27 percent for bonds issued under Article 3, Section 52 of the Texas Constitution and 6.31 percent for bonds and certificates of obligation issued under Texas General Laws. Travis County is therefore in compliance with all statutory legal debt limits.

Debt Service for FY 2019 is \$87,455,698, consisting of \$63,955,000 of principal and \$23,500,698 of interest payments, resulting in the debt service portion of the Adopted Tax Rate at 4.63 cents per \$100 of taxable value. The table below contains the 2019 principal and interest by bond type.

Table 30
FY 2019 Adopted Budget Debt Service

Bond Type	Principal	Interest	Debt Service
Refunding Bonds*	\$23,655,000	\$9,834,709	\$33,489,709
Certificates of Obligation	26,320,000	5,282,853	31,602,853
Road Bonds	6,855,000	3,805,488	10,660,488
Permanent Improvement Bonds	5,335,000	3,366,311	8,701,311
State Highway Bonds	1,790,000	1,211,337	3,001,337
Total	\$63,955,000	\$23,500,698	\$87,455,698

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

Voter Authorized Bonds

In November of 2017, voters authorized the County to issue \$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. Roadway, drainage, bridge and bike/pedestrian projects will be funded through the issuance of road bonds. Park and land conservation projects will be funded through the issuance of permanent improvement bonds. Travis County’s voter approved 20-year bonds are generally issued at the lowest interest rates of any similar public securities. The table below shows the amount of the original authorization and how much is scheduled to be issued in FY 2019, along with the remaining authorization.

Table 31
2017 Voter Authorized Bonds and Proposed Issuance

Project	Original Authorization	Issued Through 2018	Proposed Issuance in 2019*	Remaining Authorization
Proposition A - Roadway, Drainage, Bridge and Bike/Pedestrian Projects	\$93,445,000	\$16,460,000	\$19,375,000	\$57,610,000
Proposition B - Park and Land Conservation Projects	91,495,000	38,465,000	26,120,000	\$26,910,000
Total – November 2017 Authorization	\$184,940,000	\$54,925,000	\$45,495,000	\$84,520,000

*Amounts subject to change prior to issuance in spring 2019.

The proposed cash flow budget at the time of the FY 2019 Adopted Budget for the 2017 Voter Approved Proposition A Program included \$19,375,000 in Unlimited Tax Road Bonds to be issued in FY 2019, \$15,565,000 to be issued in FY 2020, \$12,850,000 to be issued in FY 2021 and \$29,195,000 to be issued in FY 2022 to complete the program. The FY 2019 proposed issuance for this proposition includes resources to add bike lines to Circle Drive/Thomas Springs, a culvert replacement at Gregg Lane and Wilbarger Creek, drainage work at Bitting School Road at a tributary to Wilbarger Creek, construction of a bridge at Spicewood Springs Road Low Water Crossing #1, sidewalk construction on Springdale Road Sidewalk and other Sidewalk Safety & ADA Upgrade projects, a new two-lane roadway at Harold Green Extension, and various TxDOT Right-of-Way purchases for State road projects.

The proposed cash flow budget at the time of the FY 2019 Adopted Budget, for the 2017 Voter Approved Proposition B Program, included \$26,120,000 in Permanent Improvement Bonds to be issued in FY 2019, \$13,240,000 to be issued in FY 2020, \$6,445,000 to be issued in FY 2021, and \$7,225,000 to be issued in FY 2022 to complete the program. The FY 2019 proposed issuance for this proposition includes resources to acquire parkland as part of the Gilleland Creek Greenway and Eastern Travis County Parkland Acquisition projects, construction for the new Bee Creek Sports Complex, and the execution of conservation easement agreements to protect water resources, working farms and ranches, wildlife habitat, critical environmental features, and other natural and cultural resources.

Certificates of Obligation (COs)

The amount of total debt proposed to be issued through COs in FY 2019 is \$101.4 million, including estimated issuance costs of approximately \$760,000. This funding will cover several significant stand-alone projects, as well as \$36.4 million for the approved 2019 cash flow allocation for critical safety projects. Along with the 2017 bond referendum, Commissioners Court approved a planned \$95 million over five years for critical safety projects recommended by the Citizens Bond Advisory Committee (CBAC) assigned to work on the November 2017 bond

program. The first year of the cash flow for these projects was issued in FY 2018. Table 32 provides a detailed listing of all projects.

The proposed list for COs includes funding of \$21.2 million for the final payments necessary to secure three replacement helicopters for STARFlight. There is also \$4.4 million in CAR resulting in \$25.6 million available for the final payment to secure the new helicopters for a total price of \$33.5 million. Proceeds received from the sale of the existing fleet will be secured by the County after the debt issuance. The Planning and Budget Office will need to provide the Commissioners Court with a plan on how best to mitigate the total CO issuance for the replacement helicopters given the timing of the sale.

The proposed CO list includes \$9.1 million for the final construction phase of the former US Federal Courthouse which was acquired by the County from the US Government on December 29, 2016. The approved space program for the Historic Austin Federal Courthouse includes the Travis County Probate Court and the County Clerk's Office Probate Division and is intended to meet user needs through 2035. The relocation of the Probate Court will also temporarily relieve the significant strain on the Heman Marion Sweatt Historic Courthouse and provide space for an additional civil court, a critical stopgap while a more permanent solution for the civil and family courts is developed. Travis County is the largest county in Texas with only one statutory Probate Court, and the Travis County Probate Court has more population per court than any other statutory Probate Court in Texas. This facility will allow a second probate court to be created in FY 2021. Since FY 2017, the County has issued \$22 million in COs to pay for the design phase and initial construction phase. A total of \$9.1 million will be included in the FY 2019 issuance to complete construction of the renovation of the facility, while the remaining \$274,000 for information technology needs and furniture, fixtures, and equipment will be funded in CAR. A planned amount of \$600,000 for furniture and move costs will be needed in the FY 2020 budget.

The proposed CO list includes \$3.6 million of the \$8.9 million total capital cost to replace the County's voting system within the County Clerk's Office, which is nearing the end of its useful life. The remaining \$5.3 million of the project is included in the CAR. The current system was purchased in 2001 and is past its expected usable life.

A total of \$6.3 million will be included in the proposed FY 2019 issuance related to new criminal courtrooms. The 460th District Court will begin in October of 2019. The new court will occupy one of the two new courtrooms. Facilities Management will renovate the space on the first floor of the Blackwell-Thurman Criminal Justice Center (CJC) for new courts and associated court support spaces including inmate holding cells, judicial office suites, and public waiting areas. In addition, there is enough space available to construct another criminal court-related function, which will be determined during the programming and design process. The remaining \$674,240 for information technology needs and furniture, fixtures, and equipment will be funded in CAR.

The FY 2019 proposed issuance also includes \$6.6 million for design and preconstruction of a new female facility at the Travis County Correctional Complex. This project is the critical first phase of the Travis County Adult Correctional System Needs Analysis and Master Plan, prepared by

Broaddus & Associates/CGL/Ricci Greene. The new female facility will ensure that the County has efficient and appropriate space to serve the needs of Corrections over the long-term. The new female facility will provide new space for female inmates, relocating them from older facilities that cannot meet their medical and mental health needs. It will further allow for additional medical capacity for male inmates at the Health Services Building and additional swing space at Building Three at the correctional complex. The FY 2019 cost is for design and preconstruction needs only, and the final construction budget will be determined after design input from relevant stakeholders.

There is also \$5.2 million proposed to be included in the FY 2019 COs to extend the useful life of County road assets and delay more expensive reconstruction expenses, and \$10.4 million for planned replacement of vehicles and heavy equipment along with new vehicles that will be budgeted centrally within the fleet program in TNR. The timely and scheduled replacement of these assets ensures lower fuel and maintenance costs and that the vehicles and equipment are available in good working order for County programs.

Projects within the proposed COs also include \$1.3 million to upgrade the currently malfunctioning Polyvinyl Chloride (PVC) irrigation supply lines at Northeast Metropolitan Park and replace them with a High Density Polyethylene (HDPE) system. The current irrigation system is chronically leaking, due to poor installation, materials defects, and soil composition. The HDPE system would not only withstand the expansion and contraction of the clay soils at Northeast Metro Park.

Smaller projects proposed to be funded in the FY 2019 COs include the final phase of the replacement fence project at the Travis County Correctional Complex, for which \$500,000 is needed. Lastly, \$108,000 is included in the proposed issuance for a new office type trailer to be housed at the Wells School Road Cemetery, Travis County's indigent burial site. The trailer will be used by Transportation and Natural Resources employees and Health and Human Services employees assigned to work with the Travis County Indigent Burial program. The current trailer is not functional or ADA compliant for staff or visitors to the site. An additional \$5,650 of associated ongoing funding for custodial services, maintenance and wireless access has been included in the operating budget. The projects listed in the table below and their financing term comply with the County's debt policy. Policy considerations are discussed with the Commissioners Court at the time of issuance.

Table 32
Capital Outlay and Improvement Projects – Certificates of Obligation

Projects Proposed to be Funded with Five-Year Certificates of Obligation			
Description	New Cost	Replacement Cost	Total Cost
New Voting System	-	3,571,241	3,571,241
County Clerk Total	\$ -	\$ 3,571,241	\$ 3,571,241
STAR Flight Replacement (3 Helicopters)	-	21,235,832	21,235,832
Emergency Medical Services Total	\$ -	\$ 21,235,832	\$ 21,235,832
Two New Criminal Courtrooms - Blackwell-Thurman CJC	6,256,632	-	6,256,632
Facilities Management Total	\$ 6,256,632	\$ -	\$ 6,256,632
Replacement Fence	-	500,000	500,000
Sheriff's Office Total	\$ -	\$ 500,000	\$ 500,000
Wells School Road Cemetery Office Trailer	108,000	-	108,000
Irrigation Line Upgrade Northeast Metro Park	-	1,300,000	1,300,000
HMAC and Alternate Paving Projects	5,200,000	-	5,200,000
New and Replacement Vehicles and Heavy Equipment	510,750	9,863,250	10,374,000
Transportation and Natural Resources Total	\$ 5,818,750	\$ 11,163,250	\$ 16,982,000
Short-Term Project Total:	\$ 12,075,382	\$ 36,470,323	\$ 48,545,705
Short-Term Issuance Costs:			\$ 364,295
Five-Year Short-Term Certificates of Obligation Subtotal:			\$ 48,910,000

Projects Proposed to be Funded with Twenty-Year Certificates of Obligation			
Description	New Cost	Replacement Cost	Total Cost
TCCC New Female Building - Preconstruction	6,613,188	-	6,613,188
Federal Courthouse Renovations & Restorations for Probate Courts	9,078,435	-	9,078,435
Facilities Management Total	\$ 15,691,623	\$ -	\$ 15,691,623
Substandard Roads - Critical Safety Project	220,000	-	220,000
Old Manor Road Safety Improvements - Critical Safety Project	873,629	-	873,629
Manda Carlson Bridge #134 - Critical Safety Project	990,000	-	990,000
Ross Road South Widening - Critical Safety Project	1,045,000	-	1,045,000
Littig Road Bridge #161 - Critical Safety Project	1,100,000	-	1,100,000
Linden Road @ Maha Creek - Critical Safety Project	7,850,700	-	7,850,700
Elroy Road Widening - Critical Safety Project	24,319,680	-	24,319,680
Transportation and Natural Resources Total	\$ 36,399,009	\$ -	\$ 36,399,009
Long-Term Project Total:	\$ 52,090,632	\$ -	\$ 52,090,632
Long-Term Issuance Costs:			\$ 394,368
Twenty-Year Long-Term Certificates of Obligation Subtotal:			\$ 52,485,000
FY 2019 Proposed Certificates of Obligation Total:			\$ 101,395,000

* Amounts and projects subject to change prior to planned issuance in spring 2019.

Table 33 on the following page provides a detailed list of the vehicles and heavy equipment budgeted centrally in TNR and funded by the proposed FY 2019 CO issuance 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 33
Centrally Budgeted Vehicles and Heavy Equipment

Department	Vehicle Reference Number	Description	New Cost	Replacement Cost	Total Cost
Communications and Records Services	2138	Van	-	34,250	34,250
Constable Precinct Five	3556, 3347, 3348	Law Enforcement Patrol Vehicle	-	139,500	139,500
Constable Precinct Four	2913, 3434, New	Law Enforcement Patrol Vehicle	52,500	105,000	157,500
Constable Precinct One	3334, 3432, 3431	Law Enforcement Patrol Vehicle	-	157,500	157,500
Constable Precinct Three	3280, 3339, 3342	Law Enforcement Patrol Vehicle	-	157,500	157,500
Constable Precinct Two	3336, 3433	Law Enforcement Patrol Vehicle	-	105,000	105,000
County Attorney Total	2935	Patrol Admin Vehicle	-	46,500	46,500
CSCD	3205	SUV - Mid-Size	-	26,500	26,500
District Attorney	2142, 2143, 2019, New	Patrol Admin Vehicle	34,500	103,500	138,000
Facilities	2977	Truck - Service Body	-	45,250	45,250
Facilities	3065H	Passenger Vehicle	-	34,500	34,500
Facilities	3440	Mowing Deck	-	18,500	18,500
Health and Human Services	2240P	Pickup Truck - Crew Cab 5.6 Bed w/Cover	-	33,250	33,250
Health and Human Services	3317	Mini Cargo Van	-	33,250	33,250
Juvenile Public Defender	New	Passenger Vehicle	31,000	-	31,000
	4032, 4139, 4138, 4141, 3857, 3858, 4140, 4029, 3960, 3944, 3932, 3922, 3916, 3919, 3909, 3905, 3949, 3936, 3950, 3921, 3926, 3946, 3924, 4027, 3954, 4028, 3957, 3965, 3959, 3763, 3761, 3765, 3746, 3744, 3745, 4261, 4074, 4233, 4076, 4244, 4145, 4252, 4227, 4230, 4259, 4226, 4258, 4234, 4229, 4271, 4266, 4146, 4073, 4273, 4269, 4270, 4272, 4249, 4149, 4113, 4101, 4080, 4121, 4129, 4094, 4125, 4078, 4081, 4103, 4071, 4100, 4107, 4066, 4122, 4098, 4088, 4087, 4104, 4123, 4124, 4077, 4092, 4096, 4082, 4109, 4111, 4079, 4067, 4068, 4084, 4112, 4099				
Sheriff		Law Enforcement Patrol Vehicle	-	4,762,500	4,762,500
Sheriff	P2220, 1879, 3829	Pickup Vehicle	-	152,500	152,500
Sheriff	3356, 3365, 3369, 3360, 3227, 3392, 3391	Primary Unit	-	-	-
Sheriff	4143, 4144	Van, Prisoner	-	175,000	175,000
Sheriff	2222	Truck - Service Body	-	45,250	45,250
Sheriff	3823E, 3824E, 3825E, 4012	Fuel Efficient Vehicle	-	101,000	101,000
Sheriff	3559	Law Enforcement Patrol Motorcycle	-	35,000	35,000
Sheriff	New	Patrol Boat	-	250,000	250,000
Transportation and Natural Resources	BC2821, BC2822	Brush Chipper	-	124,000	124,000
Transportation and Natural Resources	TNR2431	Grader Articulated 14'	-	435,000	435,000
Transportation and Natural Resources	SU3395, SU3274H, SU3278H	Law Enforcement Patrol Vehicle	-	160,500	160,500
Transportation and Natural Resources	TNR2524, TNR2519	Loader Wheel 4WD	-	431,000	431,000
Transportation and Natural Resources	RI3803	Mower Riding Rotary 108"	-	67,500	67,500
Transportation and Natural Resources	RI4063	Mower Riding Rotary 52"	-	13,500	13,500
Transportation and Natural Resources	RI3789, RI3609, RI3610	Mower Riding Rotary 60"	-	45,000	45,000
Transportation and Natural Resources	RI3795, RI3796, RI3804, RI3611, RI3618, RI3788, RI3786, MD3832, MD3684, MD3685, MD3686, MD3831, MD3833,	Mower Riding Z Rotary 72"	-	106,750	106,750
Transportation and Natural Resources	MD3834, MD3835, MD3836	Mowing Deck Rotary 15'	-	166,500	166,500
Transportation and Natural Resources	P2246P, P3016	Passenger Vehicle	-	69,000	69,000
Transportation and Natural Resources	PT2692	Patch Truck	-	168,500	168,500
Transportation and Natural Resources	AP3592	Paver Asphalt Rd Widener	-	275,000	275,000
Transportation and Natural Resources	PC3442, PC3443, PC3444, PC3445, PC3446, PC3441	Personnel Carrier 4WD	-	102,250	102,250
Transportation and Natural Resources	P2103P, TNR1440P	Pickup Long Bed 4WD	-	71,000	71,000
Transportation and Natural Resources	P3171	Pu Crew Cab LB 4WD 1T SRW	-	43,750	43,750
Transportation and Natural Resources	RC2289	Roller Rubber/Steel Vibratory Pad 14 Ton	-	199,500	199,500
Transportation and Natural Resources	V2670	SUV - 4WD Mid-Size	-	35,650	35,650
Transportation and Natural Resources	TR2617	Tractor 2WD 75Hp	-	57,500	57,500
Transportation and Natural Resources	TR2431	Tractor 2WD 89Hp	-	57,500	57,500
Transportation and Natural Resources	HM3076	Trailer Hydro-Mulcher	-	35,250	35,250
Transportation and Natural Resources	TNR3979, TNR3981, 2678	Trailer Utility 18'	-	22,500	22,500
Transportation and Natural Resources	SB3163	Truck - Service Body	-	55,250	55,250
Transportation and Natural Resources	DU1923, TNR2185	Truck Dump 12 YD /Pintel	-	196,500	196,500
Transportation and Natural Resources	TNR2180	Truck Dump 6 YD /Brush Top	-	71,250	71,250
Transportation and Natural Resources	TNR2172	Truck Dump 6 YD /Sander	-	71,250	71,250
Transportation and Natural Resources	FB2554	Truck Stake 141" WB 9' Bed	-	55,350	55,350
Transportation and Natural Resources	TNR2238	Truck Water 2000 Gal	-	165,250	165,250
Transportation and Natural Resources	New	Tractor Loader w/attachments	85,000	-	85,000
Transportation and Natural Resources	New	Blower/Edger	8,000	-	8,000
Transportation and Natural Resources	New	Patrol/Maintenance Boat	125,000	-	125,000
Transportation and Natural Resources	New	1 Ton Brush Pickup - Diesel, 4WD, Utility Body w/H	150,000	-	150,000
Transportation and Natural Resources	New	Trailer Utility 16-20'	10,000	-	10,000
Transportation and Natural Resources	New	Utility Terrain Vehicle	14,750	-	14,750
Total for Centrally Budgeted Vehicles and Heavy Equipment Within Proposed 2019 Certificates of Obligation			\$ 510,750	\$ 9,863,250	\$ 10,374,000
Sheriff	New	Passenger Vehicle	38,000	-	38,000
Sheriff	New	Passenger Vehicle	38,000	-	38,000
Sheriff	New	Passenger Vehicle	38,000	-	38,000
Sheriff	New	Passenger Vehicle	38,000	-	38,000
Sheriff	New	Passenger Vehicle	53,500	-	53,500
Sheriff	New	Passenger Vehicle	53,500	-	53,500
Facilities	New	Passenger Vehicle	34,500	-	34,500
Facilities	New	Passenger Vehicle	34,500	-	34,500
Transportation and Natural Resources	New	Vehicle Accessories	154,800	-	154,800
Total for Centrally Budgeted Vehicles and Heavy Equipment Within Proposed 2019 Capital Acquisition Resources			\$ 482,800	\$ -	\$ 482,800
Transportation and Natural Resources	New	Compact Tractor Loader	126,000	-	126,000
Transportation and Natural Resources	New	Goose Neck Trailer	10,000	-	10,000
Transportation and Natural Resources	New	1 Ton Pickup - Diesel	47,750	-	47,750
Transportation and Natural Resources	New	Full-size 4WD Pickup	34,500	-	34,500
Transportation and Natural Resources	New	Full-size 4WD Pickup	34,500	-	34,500
Total for Centrally Budgeted Vehicles and Heavy Equipment Within Balcones Canyonlands Preservation Fund (0115)			\$ 252,750	\$ -	\$ 252,750
Total for Centrally Budgeted Vehicles and Heavy Equipment (All Funds)			\$ 1,246,300	\$ 9,863,250	\$ 11,109,550

IMPACT OF THE CAPITAL BUDGET ON THE OPERATING BUDGET

Each year as part of the annual development of the capital budget, PBO evaluates the operating budget impact for all requested projects since additional operating costs or savings may need to be considered along with the one-time capital investment. Depending on the length of the project, the operating impact could occur in the forthcoming year or in a future fiscal year.

The County is working to quantify and project future ongoing operating needs related to one-time capital investments. Each year as part of the annual development of the capital budget, PBO evaluates the operating budget impact for all requested projects since additional operating costs or savings may need to be considered along with the one-time capital investment. Depending on the length of the project, the operating impact could occur in the forthcoming year or in a future fiscal year. New facilities, such as buildings and parks, often require significant ongoing operating resources related to maintenance and support, utility expenses, and security staffing. While operating needs required for maintenance of current effort capital investments such as centralized fleet and technology services may be less apparent, staffing costs can rise related to increased workload.

Along with the regular PBO review and analysis of capital budget requests, efforts to evaluate the impact of capital investments on the operating budget will help forecast the project's return on investment and provide a full picture of the long-term benefit of the project. Projections of future operating and maintenance requirements for the life of approved capital assets is crucial for ongoing planning efforts.

During the FY 2019 budget process, PBO collected information from offices and departments on the expected useful life of requested items as well as anticipated capital projects for FY 2020 – FY 2024. This information will be used to continue developing a rolling replacement schedule as well as project the capital needs for the next five years as part of efforts to develop a Capital Improvement Program (CIP) that prioritizes capital needs given limited financial resources. Additionally, development of the CIP will involve collaboration among multiple departments and stakeholders, along with benchmarking and industry best practices. Once completed, the CIP will be updated on an annual basis and serve as a planning and budget tool to help guide and implement the County's long-term vision and strategic capital plan. Additionally, the plan will serve as a communication tool for the Travis County Commissioners Court, County management and staff, and residents. Major projects that are anticipated to impact the operating budget in the current or a future year are discussed next.

Key Capital Projects Affecting FY 2019 Budget

The Blackwell-Thurman CJC will be renovated to accommodate a new criminal district court in FY 2019. Funding has been added to provide 10 additional FTEs for the District Attorney's Office in FY 2019 to ensure the court is operational on October 1, 2019. Ongoing funds of \$271,619 and one-time funds of \$4,842 have been added to the District Attorney's Office budget to fund three months of payroll costs, and funding will be added in FY 2020 to account for the full annualized

cost of funding the 10 positions. In addition, the FMD budget has been increased by \$45,842 in one-time funding for moving expenses and the Law Library budget has been increased by \$2,873 for legal materials for the new Criminal Courts staff. Costs for additional offices and departments will be finalized through the FY 2020 budget process.

On November 7, 2017, Travis County voters approved two bond propositions totaling approximately \$185 million, authorizing the Commissioners Court to issue Voter Approved Bonds for roadway capacity; drainage; bridge, bicycle, and pedestrian safety; parks; and conservation easements as part of a proposed five-year plan. The Commissioners Court also approved approximately \$95 million for critical safety-related projects recommended by the Citizens Bond Advisory Committee (CBAC) over the same five-year debt issuance plan. At Commissioners Court direction, TNR has developed an accelerated plan to complete projects outlined in future debt issuances, including new Voter Approved Bonds and Certificates of Obligation (COs). As a result, the budget for the new bond and safety projects includes resources for an external Project Manager Consultant and General Engineering Consultant. In addition, Transportation and Natural Resources Department (TNR), Purchasing Office, and County Attorney's Office received additional staff to prevent bottlenecks in the workflow and maintain this accelerated schedule for the execution of the projects. For TNR, three positions were added: a Right-of-Way Agent, a Financial Analyst, and an Environmental Specialist Senior. In the Purchasing Office, two Purchasing Agent Assistant IV positions were added. In the County Attorney's Office, three positions were added: one Attorney II, one Attorney V, and one Paralegal. Partial funding of \$549,404 for these positions was added to the relevant department budgets midyear in FY 2018. All eight positions have been added to the respective offices as two-year special project worker positions, with the intent that each office or department will re-evaluate the staffing for these projects for the FY 2020 budget process, to see if the planned processes and efficiencies are being realized. A total of \$738,789 is included in the FY 2019 budget for bond-related staffing.

The issuance of voter approved bonds from the past several years have a direct impact on routine operating needs of the Transportation and Natural Resources Department (TNR). Arkansas Bend Park, in western Travis County, will be re-opened in FY 2019 with many improvements funded with 2011 voter-approved bond funds. Before the improvements, Arkansas Bend Park was a primitive park on the north shore of Lake Travis. The improvements to the Park will cause it to be the most improved park on Lake Travis, and the park will be completely redeveloped, with improved hiking trails, campsites, utility hookups, campfire rings, picnic tables, restrooms, and grills, along with an improved day use area, improved lake access, and a special event facility. Partial year funding of \$812,833 ongoing and \$77,200 one-time for 12 FTEs was included in FY 2018 for the staffing associated with the park, along with related ITS and capital funding. The FY 2019 Adopted Budget includes an additional \$343,882 in ongoing funds in TNR to fully fund the re-opening of Arkansas Bend Park, along with \$24,900 for one-time operating costs. The ongoing funds attributed to this project total \$1,156,715.

The County's Parks Land Management program consists of Stewardship and Fire Management protocols, through which staff manages flood buy-out and greenway properties and provides

wildland fire management in these spaces and Travis County Parks. The purpose of the program is to fulfill the commitments associated with parkland and open space acquisitions included in the 2005 and 2011 voter approved bond programs. As additional properties are purchased through these bond programs and the 2017 voter approved Bond Program, their management is transferred to Parks Land Management. The program was first introduced in FY 2015 with the hiring of a Parks Land Manager. In FY 2016, additional ongoing funding was approved for Contracted Services to provide for trash removal, fencing, mowing and grass seeding. The Department also received funding for equipment required to implement prescribed burns for land management purposes. The FY 2018 Adopted Budget included ongoing funding of \$190,423 and one-time funding of \$61,500 for two Natural Resources positions, along with associated operating and capital equipment costs, and the FY 2019 budget includes additional ongoing funding of \$64,005 for one Natural Resources Technician position.

Table 34
FY 2019 Operating Budget Increases Related to Key Capital Projects

Project	Year Completed	Capital Project Budget	FY 2018 Operating Impact	FY 2019 Operating Impact	Est. FY 2020 Operating Impact
Blackwell-Thurman CJC	FY 2019	\$6,975,872	\$-	\$325,176	TBD
Staffing for 2017 Voter Approved Bond Projects	FY 2022 (est.)	184,940,000	549,404	738,789	738,789
Arkansas Bend Park	FY 2019	9,443,500	890,033	1,181,615	1,156,715
Parks Land Management	Ongoing	-	251,923	254,428	254,428
Totals		\$201,359,372	\$1,691,360	\$2,500,008	\$2,149,932

Capital Projects Likely Affecting Future Budgets

The new South Community Center, originally begun in FY 2017, will be completed and fully occupied during FY 2019. This project will add more approximately 10,800 square feet to County facilities, but at this time, no additional funding for maintenance, security, utility, or custodial services is required and will be absorbed with the existing budget.

Renovation of the former US Federal Courthouse to house the Travis County Probate Court and the County Clerk’s Office Probate Division will continue in FY 2019. The future ongoing operating costs, including centralized utility costs, and staffing related to security, building maintenance, and custodial services, will be considered as part of the FY 2020 budget process. Based on current estimates, FY 2021 operating costs are projected to increase by \$493,181.

The Travis County Parks system has expanded greatly during the last 35 years. Staffing levels for each Travis County park are determined based on acreage, amenities, infrastructure and use, guided by National Recreation and Park Association (NRPA) standards and the Travis County Parks Master Plan. The staffing requirements take into account scheduling needs such as vacation and training, and are based on the park hours of operation and duties of Parks staff. TNR has also

indicated that future open space projects will continue to affect the operating budget as staffing and maintenance equipment will be required to man the park entry, keep visitors safe, and maintain the parklands. Planned land purchases along Timber Creek, Gilleland Creek, and Onion Creek will continue through the current voter approved bond program, along with ongoing flood plain mitigation and buyouts.

The Travis County Adult Correctional System Needs Analysis and Master Plan, prepared by Broaddus & Associates/CGL/Ricci Greene, recommends a multi-phase reconstruction of the Travis County Correctional Complex at Del Valle. The female facility is the first phase of this long-term project. While \$6.6 million in capital expense is planned for FY 2019, future operating and staffing costs related to this facility will be refined as the project is executed. The Planning and Budget Office is will include any potential operating needs for these projects in our multi-year planning parameters presented as part of the FY 2020 Budget Guidelines.

RESERVES

Travis County has four primary categories of budgeted reserves. The more traditional forms of reserves are the Unallocated Reserve and the Allocated Reserve. However, the County also uses Other General Purpose Reserves and Special Purpose Reserves. The latter are used for specific expected expenditures that are budgeted in reserves and maintained under the Commissioners Court’s control until the expected expenditure is ready.

Table 35
Reserves History

Reserve Name	Adopted FY 2017	Adopted FY 2018	Adopted FY 2019	2019 - 2018 Difference	% Change
Unallocated Reserve	\$71,358,039	\$76,167,665	\$81,076,791	\$4,909,126	6.4%
Allocated Reserve	\$13,009,741	\$13,345,030	\$15,083,159	\$1,738,129	13.0%
Capital Acquisition Resources Reserve	\$4,529,952	\$6,029,095	\$12,298,716	\$6,269,621	104.0%
Reserve for Emergencies & Contingencies	\$5,000,000	\$5,000,000	\$5,000,000	\$0	0.0%
General Purpose Reserves - Subtotal	\$22,539,693	\$24,374,125	\$32,381,875	\$8,007,750	32.9%
Reserve for State Cuts & Unfund Mandates	\$1,000,000	\$3,500,000	\$3,500,000	\$0	0.0%
Reserve for Replacement of IJS	\$4,200,000	\$3,321,387	\$3,191,399	(\$129,988)	-3.9%
Reserve for Interlocal Agreements	\$3,530,978	\$2,222,119	\$2,663,868	\$441,749	19.9%
Compensation Reserve	\$0	\$6,281,003	\$1,619,100	(\$4,661,903)	-74.2%
Other Allocated Reserves*	\$1,058,644	\$1,325,978	\$1,614,468	\$288,490	21.8%
Sheriff's Office Overtime Reserve	\$736,310	\$500,000	\$700,000	\$200,000	40.0%
Smart Building Maintenance Reserve	\$476,905	\$662,463	\$686,248	\$23,785	3.6%
Special Purpose Reserves - Subtotal	\$11,002,837	\$17,812,950	\$13,975,083	(\$3,837,867)	-21.5%
Total Reserves	\$104,900,569	\$118,354,740	\$127,433,749	\$9,079,009	7.7%

* Other Allocated Reserves can be found in Note 5 on Table 2

UNALLOCATED RESERVE

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 generally 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. Since 1989, a ratio of at least 11 percent has been maintained by the Commissioners Court. The total FY 2019 General Fund Unallocated Reserve is \$81,076,791, or 11 percent of General Fund spending in the Adopted Budget, as historically calculated. The Commissioners Court approved a Reserve and Fund Balance Policy in January of 2019. The new policy updates certain provisions of the County's Financial and Debt Policies and will guide the setting of reserves in future years. It is expected that the Unallocated Reserve amount will continue to be substantially the same given its importance as the cornerstone of the County's financial framework.

GENERAL PURPOSE RESERVES

The County's 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.

Allocated Reserve

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 FY 2019 Adopted Budget includes 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 2019 Adopted Budget was constructed with an approximate 1.0 percent policy goal in mind with the addition of known earmarks that are likely to be executed in FY 2019. 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 transferred to that department. The FY 2019 Adopted Budget includes an Allocated Reserve of \$15,083,159 with earmarks totaling \$6,801,289.

Table 36
Earmarks on Allocated Reserve

Department	Description	Amount
Centralized Utilities	Utility Costs for New Buildings	\$200,000
Civil Courts Legally Mandated Fees	Civil Courts Legally Mandated Fees	225,000
County Auditor	SAP ERP Contractual Software Maintenance Increases	60,500
County Clerk	Office of Court Administration Workers	33,487
Criminal Courts	Bailiff to Deputy Conversion	17,581
Criminal Courts Legally Mandated Fees	Criminal Legally Mandated Fees	400,000
Constable Three	Security Needs	198,807
District Clerk	Jury Mass Transit Pass Project	20,000
Facilities Management	Imaging and Print Shop Space Solution	250,000
Facilities Management	North Campus Parking Solution	100,000
General Administration	IGR Temporary Legislative Associate	30,240
General Administration	Census 2020 Planning Project Manager	72,535
Health and Human Services	Emergency Assistance	400,000
Health and Human Services	Child Care: Continuity of Care	250,000
Human Resources Management	Internship Program	20,000
Human Resources Management	HIPAA Consulting	200,000
HRMD/Operations Management	County Executive Operations Management	250,000
Justice Planning	ECHO Permanent Supportive Housing	600,000
Justice Planning	Indigent Defense Pilot	400,000
Justice Planning	Workforce Development	86,753
Justice Planning	Improving Inmate Communication w Defense Attorneys	25,000
Justice Planning	Mental Health/Drug Addiction Resources	125,000
Planning and Budget	ED Strategic Plan	150,000
Planning and Budget	Capital Analyst	114,146
Planning and Budget	Retirement Study	85,000
Purchasing	Contract Management System	215,095
Purchasing	Certificate of Insurance Tracking System	60,000
Purchasing	Contract Compliance FTE Market Rate	43,937
Sheriff	Inmate Operating	150,000
Sheriff	Digitally Secured Evidence	100,000
Tax Assessor-Collector	Tax Office Needs	1,310,775
Transportation and Natural Resources	Groundwater Availability Study	100,000
Transportation and Natural Resources	Special Event Overtime Pay	33,137
Transportation and Natural Resources	Geospatial Data Acquisition LiDAR	45,000
Transportation and Natural Resources	Transportation Plan Phase II	80,000
Transportation and Natural Resources	Transit Development Plan Local Match	188,519
Transportation and Natural Resources	Park Marketing & Event Manager	160,777
Total Allocated Reserve Earmarks		\$6,801,289

Capital Acquisition Resources Account Reserve

The CAR Account Reserve 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 2019 Adopted Budget includes a CAR Reserve of \$12,298,716, excluding project budgets that will be allocated to departments prior to the adoption of the budget, and earmarks totaling \$5,963,765.

Table 37
Earmarks on Capital Acquisition Resources Reserve

Department	Description	Amount
County Attorney	Archiving Software	\$97,898
County Clerk	New Commissioners Court Minutes/Webcast System	93,000
County Clerk	Voter Registration System	1,050,000
District Attorney	Security Equipment for Ronald Earle Building	58,211
Facilities Management	Palm Square ADA	353,775
Information Technology Services	HHS Case Management System Replacement	500,000
Information Technology Services	Multifactor Authentication/Access Management Needs	500,000
Reserves/Planning and Budget	Civil and Family Courts Facility	2,401,751
Sheriff	Major Energy Infrastructure	300,000
Transportation and Natural Resources	Failing Vehicles	200,000
Transportation and Natural Resources	ADA Upgrades and New Sidewalks	100,000
Transportation and Natural Resources	Transit Expansion - Unincorporated Travis County	236,990
Transportation and Natural Resources	Park Infrastructure and Reinvestment Initiative	56,000
Transportation and Natural Resources	Automated Pay Station	16,140
Total Capital Acquisition Resources Reserve Earmarks		\$5,963,765

Reserve for Emergencies and Contingencies – \$5,000,000

An Emergency Reserve was first established in FY 2010 to provide one-time contingency funding in the event that worsening economic conditions at the national or state level had a significant impact on Travis County. The Reserve has continued, in some form, since that time. This reserve is reviewed each year and an appropriate amount approved by the Commissioners Court.

The FY 2019 Adopted Budget maintains the \$5,000,000 in one-time funds within this reserve. This is made in the context of the continued need to maintain the County's strong financial position in the event there are unforeseen economic or political changes or natural disasters that this reserve could mitigate in a future year.

SPECIAL PURPOSE RESERVES

Special purpose reserves can represent planned future spending at a funding level not yet refined sufficiently for budgetary allocation to a particular 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.

Reserve for State Cuts and Unfunded Mandates - \$3,500,000

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.

Reserve for Replacement of Integrated Justice System (IJS) – \$3,191,399

The County continues to invest in the replacement of the Integrated Justice System (IJS) as older systems are no longer supported by the vendor. The FY 2019 IJS Reserve includes \$841,399 to begin the implementation of new case management systems for Juvenile Probation and the Domestic Relations Office; \$2,000,000 to complete the implementation of the Courts Case Management System that began in 2017 as well as \$350,000 to begin the replacement of Pretrial Services case management system. These projects are intended to improve data collection, reporting, Morton Act compliance and business workflow.

Reserve for Interlocal Agreements – \$2,663,868

The County has five major interlocal agreements. They are the Combined Transportation, Emergency & Communications Center Interlocal, the Regional Radio System Interlocal, the Emergency Medical Services Interlocal, the Public Health and Animal Services Interlocal, and HAZMAT Interlocal. The agreements are often under negotiation during the budget process and therefore estimated resources are placed in reserve. Once the agreement amounts are finalized, budget adjustments to move the funds to the applicable departments are presented to the Commissioners Court for approval.

Compensation Reserve – \$1,619,100

A Compensation Reserve has been established in the FY 2019 Adopted Budget for compensation increases related to items discussed during the budget process that will likely be approved and implemented after the beginning of the year. The reserve contains \$1,250,000 to implement a shift differential pay for employees that work hours beyond typical work hours. There is also \$369,100 in one-time resources to fund year two of a three-year plan to assist with transition changes to the vacation leave accrual policy for those employees on the Peace Officer Pay Scale (POPS).

Table 38:
Earmarks on the Compensation Reserve

Department	Description	Amount
Various	Shift Differential	\$1,250,000
Various	POPS Year Two of Three Year Vacation Buyback	369,100
Total Compensation Reserve Earmarks		\$ 1,619,100

Annualization Reserve – \$1,614,468

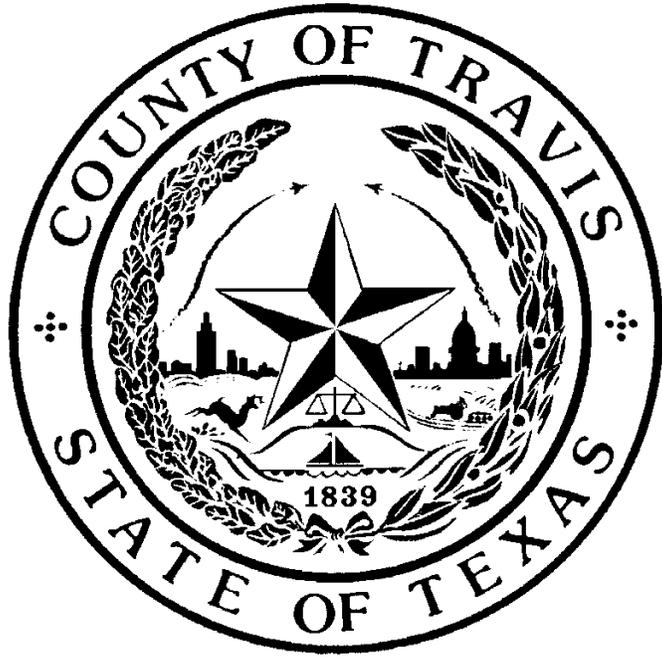
It is the County's practice to establish an annualization reserve for new ongoing positions and programs with a start date other than October 1. This practice avoids the ratchet effect in the following year when the full year amount will be expensed. The reserve for FY 2019 consists of \$821,490 for the annualized cost of 10 FTEs in the District Attorney's Office for the new 460th Criminal District Court. These positions are budgeted in the office with a July 1, 2019 start date. The remaining \$792,978 in the reserve is for annualized amounts of POPS anniversary step increases that will not be spent in FY 2019 based on the anniversary date of employees but will be fully spent in FY 2020.

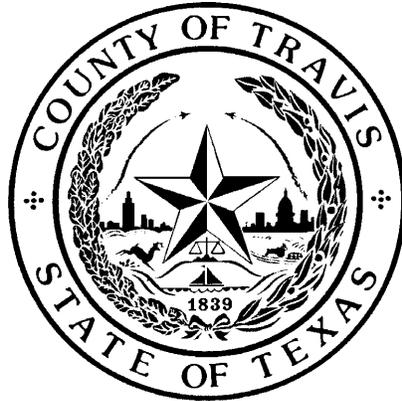
Sheriff's Office Overtime Reserve – \$700,000

The FY 2019 Adopted Budget includes a \$700,000 special overtime reserve for the Sheriff's Office. Overtime expenses within the Sheriff's Office can vary by year depending on the jail inmate population and other factors. While overtime expenditures within the office exceed the original budget, savings from vacant positions are reallocated to help offset this costs but have recently required additional resources at the end of each fiscal year from this special purpose reserve. The reserve amount for FY 2019 is based on current assumptions for overtime expenditures, vacancy rates for Sheriff's Office employees and the jail inmate population for the next fiscal year.

SMART Building Maintenance Reserve – \$686,248

The SMART Building Reserve will be continued in FY 2019 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).





FISCAL YEAR 2019 ADOPTED BUDGET
SECTION II – BUDGET ORDERS

COMMISSIONERS COURT ORDER
SETTING BUDGET FOR TRAVIS COUNTY
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2019

DATE: SEPTEMBER 25, 2018

STATE OF TEXAS §
COUNTY OF TRAVIS §

RECITALS

By Commissioners Court Order dated September 25, 2018, the Commissioners Court has set the tax rates and levied taxes based on the tax requirements identified in the County budget for the fiscal year beginning October 1, 2018.

In this order, "Proposed Budget" means the budget that the County Executive, Planning and Budget of Travis County prepared for the period beginning October 1, 2018 and ending September 30, 2019 and filed with this Commissioners Court, the County Clerk and the County Auditor on September 21, 2018.

In accordance with TEX. LOC. GOV'T CODE, Chapters 111.063 through 111.073, the County Executive, Planning and Budget of Travis County, has prepared the Proposed Budget and filed it with this Court, the County Clerk and the County Auditor on September 21, 2018.

By order made and entered into the Minutes of this Commissioners Court, a public hearing on the Proposed Budget was called to be held on September 25, 2018, at 9:00 a.m., in the Commissioners Courtroom, 700 Lavaca Street, First Floor, Austin, Texas 78701.

The Commissioners Court intends that the Proposed Budget includes certain interpretations about and restrictions on the use of the funds budgeted in the Proposed Budget. These interpretations and restrictions are included in the following documents:

- a) Budget Rules,
- b) Position List which shows all authorized positions including new positions,
- c) Revenue Estimate prepared by the County Auditor, and
- d) Recapitulation Financial Statement

After careful consideration of the Proposed Budget as modified by these restrictions, it appears to the Court that this Proposed Budget is in the best interests of the County for the period for which appropriations are made in it, and that this Proposed Budget should be adopted and approved.

ORDER

The Commissioners Court of Travis County, Texas, makes the following orders that relate to the adoption and implementation of the Travis County Budget for the fiscal year beginning October 1, 2018 and ending September 30, 2019:

1. The budget for Travis County, Texas, for the period beginning October 1, 2018 and ending September 30, 2019 includes the following documents, which were filed with the County Clerk and County Auditor on September 21, 2018 and are incorporated in it by reference:
 - 1.1 Proposed Budget at the office or department level which is managed at the control group level,
 - 1.2 Current Proposed Budget for Certificates of Obligation for Fiscal Year 2019 Issuances,
 - 1.3 Current Proposed Budget for Voter Authorized Bonds for Fiscal Year 2019 Issuances,
 - 1.4 Position List which includes new positions,
 - 1.5 Elected Officials salaries as stated in Order dated July 31, 2018, setting these salaries as supplemented by Minutes of Commissioners Meeting dated August 21, 2018 amending order as a result of recommendation of Salary Grievance Panel,
 - 1.6 The Budget Rules for Fiscal Year 2019 which govern the expenditures of funds under the Proposed Budget,
 - 1.7 Auditor's Revenue Estimate, and
 - 1.8 Recapitulation Financial Statement.

2. The budget for Travis County, Texas, for the period beginning October 1, 2018 and ending September 30, 2019 includes the following documents, which are not yet available and will be filed with the County Clerk on or before December 15, 2018, and are incorporated in this order by this reference:
 - 2.1 A combined total of properly pre-encumbered balances at the end of the Fiscal Year 2018 and properly encumbered balances at the end of the Fiscal Year 2018, including balances initially pre-encumbered and encumbered prior to Fiscal Year 2018, to the extent that they do not exceed **\$315,000,000** and are used for the purpose pre-encumbered or encumbered on or before September 30, 2018,
 - 2.2 Capital account balances as of September 30, 2018 to the extent that they do not exceed **\$350,000,000**,
 - 2.3 An amount of Voter Authorized Bonds, Certificates of Obligation and State Highway Bonds, if any, to be issued that does not exceed **\$600,000,000**, and
 - 2.4 Re-appropriated grant funds for the end of Fiscal Year 2018 not to exceed **\$250,000,000** in accordance with the terms of the grant contracts.
3. The total of adding the amounts referenced in 1.8 under Recapitulation of Financial Statement and the amounts estimated in 2.1, 2.2, 2.3, and 2.4 of this order shall establish the total adopted budget for expenditures and is not to exceed **\$2,604,221,347**.
4. The budget for Travis County for the period beginning October 1, 2018 and ending September 30, 2019 includes employee and retiree health and other benefits that are determined annually. The budget for Travis County for the period beginning October 1, 2018 and ending September 30, 2019 is finally approved and adopted for that time period.
5. After receiving direction from the County Judge to do so, the County Executive, Planning and Budget of Travis County shall file an official and approved copy of the Budget with the County Auditor and the County Clerk with a cover page that includes the applicable statement, the results of the record vote, and the property tax information as required by Texas Local Government Code section 111.068 (c).
6. As soon after adoption of the budget by the Commissioners Court as practicable, the County Executive, Planning and Budget of Travis County shall post a copy of the adopted budget including an amended cover page that includes the applicable statement, the results of the record vote, and the property tax information as required by Texas Local Government Code section 111.068 (c) on the Travis County website and keep it posted until the first anniversary of the adoption of the budget.

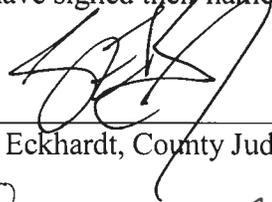
- 7. Expenditures of the funds of Travis County shall not be made, approved or paid from this date until September 30, 2019, unless the expenditures are in strict compliance with this budget, unless it is amended in compliance with the laws of Texas.

This order was adopted at an open meeting of Commissioners Court of Travis County, Texas held on September 25, 2018,

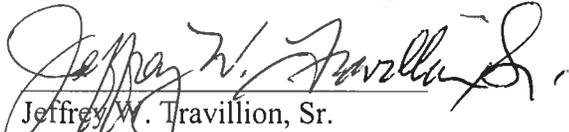
on motion made by: Commissioner Daugherty,

and seconded by: Commissioner Gómez.

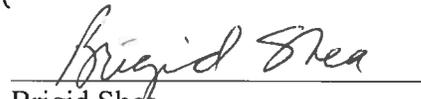
and those voting in favor of the motion have signed their names below:



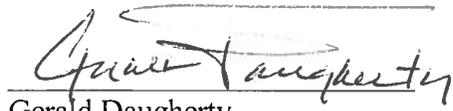
Sarah Eckhardt, County Judge



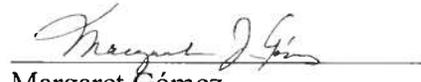
Jeffrey W. Travillion, Sr.
Commissioner, Precinct 1



Brigid Shea
Commissioner, Precinct 2



Gerald Daugherty
Commissioner, Precinct 3



Margaret Gómez
Commissioner, Precinct 4

Members voting against budget: _____

Members abstaining from voting on budget: _____

Members absent: _____

COMMISSIONERS COURT ORDER
MAKING TAX LEVIES FOR TRAVIS COUNTY, TEXAS
FOR THE TAX YEAR BEGINNING JANUARY 1, 2018

STATE OF TEXAS §
COUNTY OF TRAVIS §

It is necessary to levy Ad Valorem taxes on each \$100 valuation of all taxable property in Travis County for Travis County for the tax year beginning January 1, 2018, which will be due no later than January 31, 2019 at the following tax rates:

MAINTENANCE AND OPERATIONS

\$.3079 Total Maintenance and Operations Tax

DEBT SERVICE:

\$.0463 Total Debt Service Tax

I. On motion by: Commissioner Gómez,

Seconded by: Commissioner Daugherty,

The following was adopted by the Commissioners Court on September 25, 2018:

It is moved that the property tax rate be increased by the adoption of a tax rate of \$.3079 for maintenance and operations, which is effectively a five and ninety nine hundredths percent (5.99%) increase in the tax rate, and there is hereby levied for the current tax year an ad valorem tax of \$.3542 for each \$100 valuation of all taxable property for general operating purposes.

Voting in favor of the Motion:

Sarah Eckhardt, County Judge

Jeffrey W. Travillion, Sr.
Commissioner, Precinct 1

Brigid Shea
Commissioner, Precinct 2

Gerald Daugherty
Commissioner, Precinct 3

Margaret Gómez,
Commissioner, Precinct 4

THE TAX RATE WILL EFFECTIVELY BE RAISED BY FIVE AND NINETY NINE HUNDREDTHS PERCENT (5.99%) AND WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL INCREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$17.40.

II. On motion by: Commissioner Travillion,

Seconded by: Commissioner Gómez,

The following was adopted by the Commissioners Court on September 25, 2018:

There is hereby levied for the current tax year an ad valorem tax of \$.0463 for each \$100 valuation of all taxable property for debt service and to provide sinking funds and to pay interest on the outstanding debt issuances which include both bond issues and certificates of obligation.

Voting in favor of the motion:

Sarah Eckhardt, County Judge

Jeffrey W. Travillion, Sr.
Commissioner, Precinct 1

Brigid Shea
Commissioner, Precinct 2

Gerald Daugherty
Commissioner, Precinct 3

Margaret Gómez,
Commissioner, Precinct 4

III. Summary: The two components of the County tax rate for the current year having been approved in this order, property taxes are increased by the adoption of a tax rate of \$.3079 for maintenance and operations and a tax rate of \$.0463 for debt service and a total County tax rate of \$.3542 for each \$100 valuation of all taxable property has been levied for the current tax year.

AN ORDER TO
DESIGNATE THE REGULAR MEETING DAY
OF COMMISSIONERS COURT OF TRAVIS COUNTY

RECITALS

The designation of the regular meeting day of Commissioners Court is required by Local Government Code section 81.005 (a).

ORDER

The Commissioners Court of Travis County, Texas hereby orders that Tuesday be the day of the week on which Commissioners Court convenes in regular terms no less than once each month during the fiscal year commencing October 1, 2018 and ending September 30, 2019.

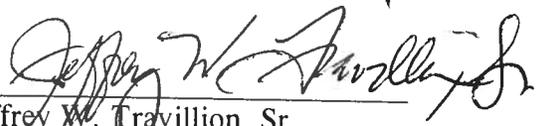
The Commissioners Court of Travis County, Texas hereby further orders that September 30, the last work day of the Travis County fiscal year be the day of the year on which Commissioners Court convenes its annual regular term during the fiscal year commencing October 1, 2018 and ending September 30, 2019.

Date of Order: SEPTEMBER 25, 2018

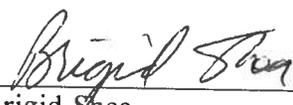
TRAVIS COUNTY COMMISSIONERS COURT



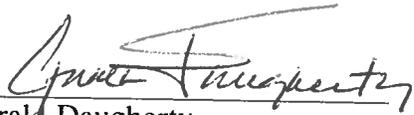
Sarah Eckhardt, County Judge



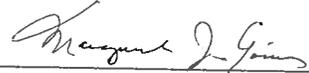
Jeffrey W. Travillion, Sr.
Commissioner, Precinct 1



Brigid Shea
Commissioner, Precinct 2



Gerald Daugherty
Commissioner, Precinct 3



Margaret Gómez
Commissioner, Precinct 4

COMMISSIONERS COURT ORDER
SETTING SALARIES FOR ELECTED OFFICIALS
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2019

TRAVIS COUNTY, TEXAS

RECITALS

In accordance with the TEX. LOC. GOV'T CODE ANN., §152.013, the Commissioners Court is adopting an order approving the salaries of the elected officials.

ORDER

The Commissioners Court of Travis County, Texas, makes the following orders for the fiscal year beginning October 1, 2018 and ending September 30, 2019:

- 1. The salaries of the elected officials are set at the amounts shown in Attachment A.
- 2. The allowances described in the End Notes to Attachment A are authorized for each elected official named in the End Notes for the fiscal year beginning October 1, 2018 and ending September 30, 2019.

This order is adopted at an open meeting of Commissioners Court of Travis County, Texas, held on July 31, 2018,

on motion made by COMMISSIONER TRAVILLION,

and seconded by COMMISSIONER SHEA.

Those voting in favor of the motion have signed their names below.

Sarah Eckhardt, County Judge

Jeffrey W. Travillion, Sr.
Commissioner, Precinct 1

Brigid Shea
Commissioner, Precinct 2

Gerald Daugherty
Commissioner, Precinct 3

Margaret Gomez
Commissioner, Precinct 4

ATTACHMENT A

Elected Official ¹	Total FY 2019 Annual Salary
District Judge (County Portion) ^{2,3,4}	\$ 18,000.00
Probate Judge ⁵	\$173,548.00
County Court at Law Judge ⁶	\$157,000.00
Justice of the Peace 1-5 ⁷	\$123,809.00
District Attorney (County Portion)	\$ 38,771.00
County Attorney	\$180,944.00
County Judge ⁸	\$140,945.00
County Commissioner 1-4	\$119,508.00
Constable 1-4	\$103,790.00
Constable 5	\$106,605.00
Sheriff	\$155,238.00
District Clerk	\$135,083.00
County Clerk	\$135,083.00
Tax Assessor-Collector	\$134,997.00
County Treasurer	\$113,980.00

END NOTES TO ATTACHMENT A

1. Travis County offers health care coverage for every county employee and elected official. If a county employee or elected official had and continues to have other health coverage and has continuously declined this county coverage since September 30, 2003, that person may receive an additional \$184.86 per month. This amount may, at that person's option, be added to their total annual Fiscal Year 2018 salary or placed in an IRS approved flexible spending account for the reimbursement of health care or dependent care expenses.
2. The State Salary is the least state compensation received by any of these officials. The state salary was last increased for these officials in Fiscal Year 2014.
3. Effective September 1, 2007, if these officials who have been an active judge and a member of the Judicial Retirement System of Texas Plan One or Two for at least 16 years, they also receive \$4,340.00 as “judicial longevity pay” from the state. Effective September 1, 2009, if these officials have been active as a County Court at Law or District Judge for a combined total of at least 16 years but are **not** eligible for state judicial longevity pay, they receive \$4,340.00 as “judicial longevity pay” from the county.
4. The District Judge elected as Administrative Judge for Criminal Courts can be and is being compensated \$5,000, by the County, for the additional administrative duties involved. The Local Administrative District Judge is also compensated an additional \$5,000 from the State.
5. In addition to County Salary, Government Code § 25.023 says the Commissioners Court must pay the Probate Judge \$4,340.00 as judicial longevity because he has been an active Probate Judge in Travis County for at least 16 years. Since January 1, 2015, the Probate Judge has been elected and serving as the Presiding Judge of the Statutory Probate Judges of Texas. For the additional duties as Presiding Judge, he receives \$33,000 each year.
6. The County Salary is the least compensation received by any of these officials. If these officials have been an active County Court at Law Judge in Travis County for at least 16 years, a supplement of \$4,340.00 based on judicial longevity is added to and part of the salary of these officials.
7. The County Salary is the least compensation received by any of these officials. An annual supplement of \$3,255.12 based on judicial longevity is added to and part of the salary of these officials if the official has been an active justice of the peace in Travis County for at least 16 years.
8. This includes \$4,800 paid for service on the Travis County Juvenile Board.

CERTIFIED MINUTES EXCERPT

The Travis County Commissioners' Court convened on July 31, 2018. The following Items were considered:

- 17. Consider and take appropriate action regarding FY19 salaries of elected officials. (Public Hearing 1) (Judge Eckhardt)

Members of the Court heard from:
 Barbara Wilson, Assistant County Attorney

MOTION: Approve the order setting elected officials' salary increases as recommended.
RESULT: **APPROVED [4 TO 1]**
MOVER: Jeffrey Travillion Sr, Commissioner
SECONDER: Brigid Shea, Commissioner
AYES: Sarah Eckhardt, Jeffrey Travillion Sr, Brigid Shea, Margaret J. Gómez
NAYS: Gerald Daugherty

I, Dana DeBeauvoir, County Clerk and Ex-Officio Clerk of the Commissioners' Court of Travis County, Texas, do hereby certify that the above is correct information from the Proceedings of the Commissioners' Court of Travis County, Texas.

Witness my hand and seal, this the 20th day of September, 2018.

DANA DeBEAUVOIR
 County Clerk and Ex-Officio Clerk
 of the Commissioners' Court of
 Travis County, Texas

By: Gillian Porter
 Gillian Porter, Deputy





Travis County Commissioners Court Agenda Request

Meeting Date: 08-21-2018

AGENDA LANGUAGE:

Consider and take appropriate action on recommendations from Elected Official Salary Grievance Committee.

Prepared By/Phone Number: Tracey Calloway, 854-9170

Elected/Appointed Official/Dept. Head: Tracey Calloway, HRMD Director, 854-9170

Commissioners Court Sponsor(s): Judge Sarah Eckhardt

BACKGROUND/SUMMARY OF REQUEST AND ATTACHMENTS:

An Elected Official Salary Grievance Committee hearing was held on August 15, 2018 in response to grievances filed by the following officials:

- Constable Pct. 1
- Constable Pct. 2
- Constable Pct. 3
- Constable Pct. 4

Each official requested that the salary for his respective position be raised to the full market value estimate of \$113,149 during FY 2019 versus the amount previously voted by the Commissioners Court of \$103,790.

A grievance committee of nine citizens (one absent) selected as required by statute and presided over by the County Judge, heard these grievances. The committee voted 6 – 2 to recommend the amount requested in this grievance.

STAFF RECOMMENDATIONS:

Per statute, given that six to eight members of the committee voted to recommend the increase and signed the recommendation, the Commissioners Court must consider the recommendation at its next meeting. The August 21, 2018 meeting is the next meeting.

ISSUES AND OPPORTUNITIES:

See attached recommendation from the Elected Official Salary Grievance Committee.

FISCAL IMPACT AND SOURCE OF FUNDING:

Additional cost is estimated by PBO to be \$46,472 for moving Constables Pct 1 – 4 to the full market value amount of \$113,149 during FY19. Current salary ordered by the Commissioners Court for FY 19 is \$103,790.

REQUIRED AUTHORIZATIONS:

Sherri Fleming, County Executive, Operations Management (interim)
Barbara Wilson, County Attorney

Recommendations of Grievance Committee
(Local Government Code, chapter 152, subchapter B)
Elected Officials Salaries, Personal Expenses

The County Judge, Sarah Eckhardt, serving as the chair of the Grievance Committee received requests for a hearing pursuant to Local Government Code, section 152.016 from the following precinct officer seeking an increase of that officer's salary or personal expenses:

Danny L. Thomas, Constable, Precinct Number 1

The nine public members of the Grievance Committee were selected in June and July, 2018, in accordance with Local Government Code, section 152.015 and include the persons shown as signing below.

As chair of the Grievance Committee, the County Judge set and noticed a public hearing of the Grievance Committee at 9 a.m. on Wednesday, August 15, 2018 in the Commissioners Courtroom to consider this request.

Evidence and presentations were provided to the Grievance Committee by the above Constable and by members of the Travis County Human Resources Management Department.

Having heard the presentations and considered the information before them, the voting members of the Grievance Committee who have signed their names below have voted to make the following recommendations to the Travis County Commissioners Court:

No Change :

Recommend that the annual salary and personal expenses of Danny L. Thomas, Constable, Precinct Number 1 remain as set by the Commissioners Court for the fiscal year beginning October 1, 2018 and ending September 30, 2019.

OR

Increase with Annual Salary Stated Below:

Recommend that the annual salary of Danny L. Thomas, Constable, Precinct Number 1 be increased and set at \$ 113,149.00 for the fiscal year beginning October 1, 2018 and ending September 30, 2019.

Grievance Committee members signing below voted for the recommendation indicated above.

Raul Capetillo



Brittani Cunningham



Gregory Golston



Donald Groody

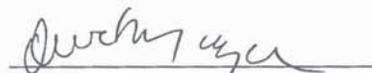
Philip Hebert



William Massingill



Pat Meinzer



Anna Nguyen

Sarah Eckhardt, County Judge
Non-Voting Presiding Chairperson

Date: 08/15/2018

Recommendations of Grievance Committee
(Local Government Code, chapter 152, subchapter B)
Elected Officials Salaries, Personal Expenses

The County Judge, Sarah Eckhardt, serving as the chair of the Grievance Committee received requests for a hearing pursuant to Local Government Code, section 152.016 from the following precinct officer seeking an increase of that officer’s salary or personal expenses:

Adan Ballesteros, Constable, Precinct Number 2

The nine public members of the Grievance Committee were selected in June and July, 2018, in accordance with Local Government Code, section 152.015 and include the persons shown as signing below.

As chair of the Grievance Committee, the County Judge set and noticed a public hearing of the Grievance Committee at 9 a.m. on Wednesday, August 15, 2018 in the Commissioners Courtroom to consider this request.

Evidence and presentations were provided to the Grievance Committee by the above Constable and by members of the Travis County Human Resources Management Department.

Having heard the presentations and considered the information before them, the voting members of the Grievance Committee who have signed their names below have voted to make the following recommendations to the Travis County Commissioners Court:

No Change :

Recommend that the annual salary and personal expenses of Adan Ballesteros, Constable, Precinct Number 2 remain as set by the Commissioners Court for the fiscal year beginning October 1, 2018 and ending September 30, 2019.

OR

Increase with Annual Salary Stated Below:

Recommend that the annual salary of Adan Ballesteros, Constable, Precinct Number 2 be increased and set at \$ 113,149.00 for the fiscal year beginning October 1, 2018 and ending September 30, 2019.

Grievance Committee members signing below voted for the recommendation indicated above.

Raul Capetillo

Philip Hebert



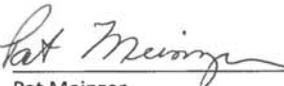
Brittani Cunningham



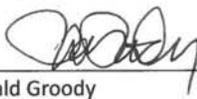
William Massingill



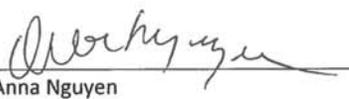
Gregory Golston



Pat Meinzer



Donald Groody



Anna Nguyen

Sarah Eckhardt, County Judge
Non-Voting Presiding Chairperson

Date: 08/15/2018

Recommendations of Grievance Committee
(Local Government Code, chapter 152, subchapter B)
Elected Officials Salaries, Personal Expenses

The County Judge, Sarah Eckhardt, serving as the chair of the Grievance Committee received requests for a hearing pursuant to Local Government Code, section 152.016 from the following precinct officer seeking an increase of that officer's salary or personal expenses:

Stacy Suits, Constable, Precinct Number 3

The nine public members of the Grievance Committee were selected in June and July, 2018, in accordance with Local Government Code, section 152.015 and include the persons shown as signing below.

As chair of the Grievance Committee, the County Judge set and noticed a public hearing of the Grievance Committee at 9 a.m. on Wednesday, August 15, 2018 in the Commissioners Courtroom to consider this request.

Evidence and presentations were provided to the Grievance Committee by the above Constable and by members of the Travis County Human Resources Management Department.

Having heard the presentations and considered the information before them, the voting members of the Grievance Committee who have signed their names below have voted to make the following recommendations to the Travis County Commissioners Court:

No Change :

Recommend that the annual salary and personal expenses of Stacy Suits, Constable, Precinct Number 3 remain as set by the Commissioners Court for the fiscal year beginning October 1, 2018 and ending September 30, 2019.

OR

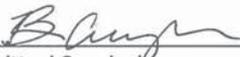
Increase with Annual Salary Stated Below:

Recommend that the annual salary of Stacy Suits, Constable, Precinct Number 3 be increased and set at \$ 113,149.⁰⁰ for the fiscal year beginning October 1, 2018 and ending September 30, 2019.

Grievance Committee members signing below voted for the recommendation indicated above.

Raul Capetillo

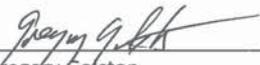
Philip Hebert



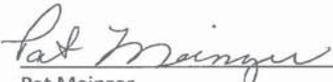
Brittani Cunningham



William Massingill



Gregory Golston



Pat Meinzer



Donald Groody



Anna Nguyen

Sarah Eckhardt, County Judge
Non-Voting Presiding Chairperson

Date: 08/15/2018

Recommendations of Grievance Committee
(Local Government Code, chapter 152, subchapter B)
Elected Officials Salaries, Personal Expenses

The County Judge, Sarah Eckhardt, serving as the chair of the Grievance Committee received requests for a hearing pursuant to Local Government Code, section 152.016 from the following precinct officer seeking an increase of that officer’s salary or personal expenses:

George Morales, Constable, Precinct Number 4

The nine public members of the Grievance Committee were selected in June and July, 2018, in accordance with Local Government Code, section 152.015 and include the persons shown as signing below.

As chair of the Grievance Committee, the County Judge set and noticed a public hearing of the Grievance Committee at 9 a.m. on Wednesday, August 15, 2018 in the Commissioners Courtroom to consider this request.

Evidence and presentations were provided to the Grievance Committee by the above Constable and by members of the Travis County Human Resources Management Department.

Having heard the presentations and considered the information before them, the voting members of the Grievance Committee who have signed their names below have voted to make the following recommendations to the Travis County Commissioners Court:

No Change :

Recommend that the annual salary and personal expenses of George Morales, Constable, Precinct Number 4 remain as set by the Commissioners Court for the fiscal year beginning October 1, 2018 and ending September 30, 2019.

OR

Increase with Annual Salary Stated Below:

Recommend that the annual salary George Morales, Constable, Precinct Number 4 be increased and set at \$ 113,149.00 for the fiscal year beginning October 1, 2018 and ending September 30, 2019.

Grievance Committee members signing below voted for the recommendation indicated above.

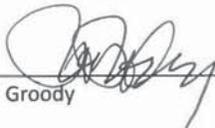
Raul Capetillo



Brittani Cunningham



Gregory Galston



Donald Groody

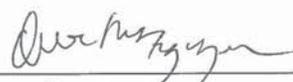
Philip Hebert



William Massingill



Pat Meinzer



Anna Nguyen

Sarah Eckhardt, County Judge
Non-Voting Presiding Chairperson

Date: 08/15/2018

CERTIFIED MINUTES EXCERPT

The Travis County Commissioners' Court convened on August 21, 2018. The following Items were considered:

- 19. Consider and take appropriate action on recommendations from the Elected Officials Salary Grievance Committee. (Judge Eckhardt)

Members of the Court heard from:

- Tracey Calloway, Director, HRMD
- Barbara Wilson, Assistant County Attorney
- Todd Osburn, Compensation Manager, HRMD

MOTION: Approve Item 19.
RESULT: **APPROVED [4 TO 1]**
MOVER: Brigid Shea, Commissioner
SECONDER: Margaret J. Gómez, Commissioner
AYES: Sarah Eckhardt, Jeffrey Travillion Sr, Brigid Shea, Margaret J. Gómez
NAYS: Gerald Daugherty

I, Dana DeBeauvoir, County Clerk and Ex-Officio Clerk of the Commissioners' Court of Travis County, Texas, do hereby certify that the above is correct information from the Proceedings of the Commissioners' Court of Travis County, Texas.

Witness my hand and seal, this the 19th day of September, 2018.

DANA DeBEAUVOIR
County Clerk and Ex-Officio Clerk
of the Commissioners' Court of
Travis County, Texas



By: Gillian Porter
Gillian Porter, Deputy

FINAL FY 2019 ELECTED OFFICIAL ANNUAL SALARIES

Elected Official	Annual Salary
District Judge (County Portion) ¹	\$ 18,000
Probate Judge ¹	\$173,548
County Court at Law Judge ¹	\$157,000
Justice of the Peace 1-5 ¹	\$123,809
District Attorney (County Portion) ¹	\$ 38,771
County Attorney ¹	\$180,944
County Judge ¹	\$140,945
County Commissioner 1-4 ¹	\$119,508
Constable 1-4 ²	\$113,149
Constable 5 ¹	\$106,605
Sheriff ¹	\$155,238
District Clerk ¹	\$135,083
County Clerk ¹	\$135,083
Tax Assessor-Collector ¹	\$134,997
County Treasurer ¹	\$113,980

1 Approved on July 31, 2018

2 Approved on August 21, 2018

BOARD OF DIRECTORS ORDER

STATE OF TEXAS §
COUNTY OF TRAVIS §

At a regular meeting of the Board of Directors of the Travis County Bee Cave Road District # 1 of Travis County, Texas held on September 25, 2018,

on motion made by: Commissioner Gómez,

seconded by: Commissioner Daugherty.
the following Order was adopted:

WHEREAS, the Board of Directors has by Order dated September 25, 2018 set the tax rate and levied taxes based on the tax requirements identified in Travis County Bee Cave Road District # 1 budget for the fiscal year beginning October 1, 2018 and

WHEREAS, in accordance with the Revised Statutes of the State of Texas, a budget has been prepared to cover all proposed expenditures of the Travis County Bee Cave Road District # 1 for the period beginning October 1, 2018 and ending September 30, 2019, which is attached to this order as Attachment A; and

WHEREAS, after careful consideration of the budget, it appears to the Board of Directors that this budget is in the best interests of Travis County Bee Cave Road District # 1 for the period for which appropriations are made in it, and that it should be adopted and approved;

THEREFORE, the Board of Directors of Travis County Bee Cave Road District # 1 of Travis County, Texas, orders that the budget for the Travis County Bee Cave Road District # 1 for the period beginning October 1, 2018 and ending September 30, 2019, as stated in Attachment A, is hereby finally approved and adopted for that period. No expenditures of the funds of Travis County Bee Cave Road District # 1 shall be made for that period, except in strict compliance with this budget, unless it is amended according to the laws of the State of Texas.

DONE IN OPEN MEETING on SEPTEMBER 25, 2018.

Sarah Eckhardt, County Judge
Board Member

Jeffrey W. Travillion, Sr., Commissioner
Board Member

Brigid Shea, Commissioner
Board Member

Gerald Daugherty, Commissioner
Board Member

Margaret J. Gómez, Commissioner
Board Member

AN ORDER OF THE BOARD OF DIRECTORS OF
THE TRAVIS COUNTY BEE CAVE ROAD DISTRICT # 1
OF TRAVIS COUNTY, TEXAS,
MAKING TAX LEVIES FOR THE TAX YEAR BEGINNING JANUARY 1, 2018

DATE: SEPTEMBER 25, 2018

STATE OF TEXAS §
COUNTY OF TRAVIS §

It is necessary to levy the following ad valorem taxes on each \$100 valuation of all taxable property in Travis County for the Travis County Bee Cave Road District # 1 for the tax year beginning January 1, 2018, which will be due no later than January 31, 2019:

DEBT SERVICE: \$0.1962 to provide for the payment of principal and interest.

I. The following was adopted by the Board of Directors of the Travis County Bee Cave Road District # 1 on September 25, 2018:

On motion by: Commissioner Gómez .

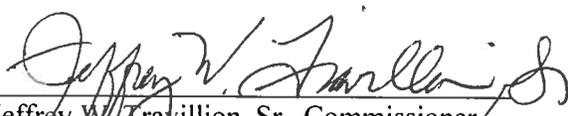
Seconded by: Commissioner Daugherty .

There is hereby levied for the tax year beginning January 1, 2018, an ad valorem tax of \$0.1962 for each \$100 valuation of all taxable property for debt service and to provide sinking funds and to pay interest on the above mentioned bond issues.

Voting in favor of the motion:



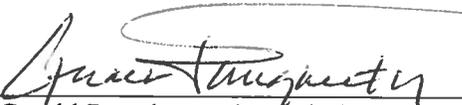
Sarah Eckhardt, County Judge
Board Member



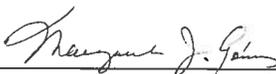
Jeffrey W. Travillion, Sr., Commissioner
Board Member



Brigid Shea, Commissioner
Board Member



Gerald Daugherty, Commissioner
Board Member



Margaret J. Gómez, Commissioner
Board Member

II. The following was adopted by the Board of Directors of the Travis County Bee Cave Road District # 1 on September 25, 2018:

On motion by: Commissioner Gómez.

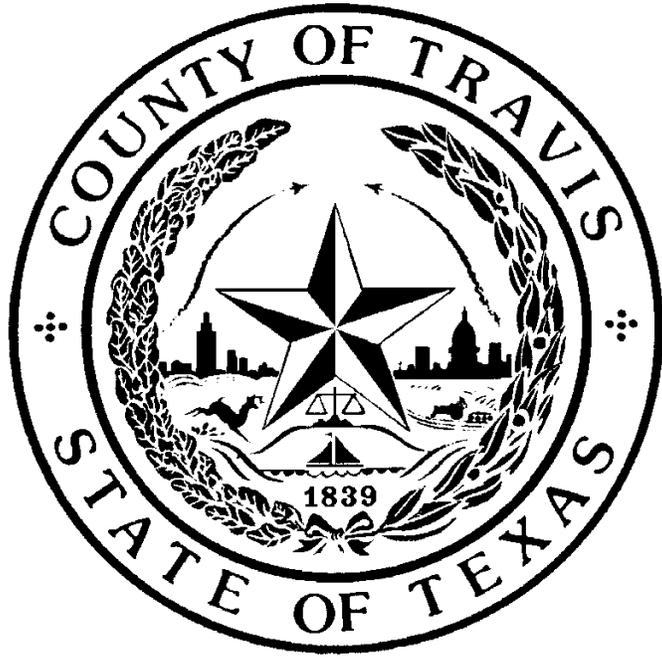
Seconded by: Commissioner Daugherty.

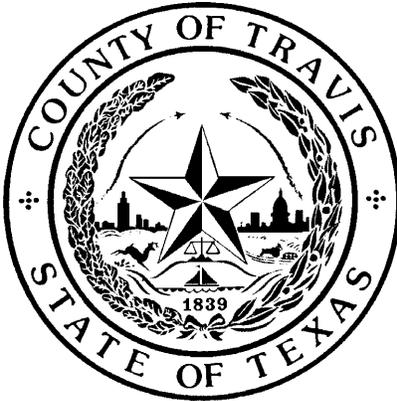
The only component of the Travis County Bee Cave Road District # 1 tax rate for the tax year beginning January 1, 2018, having been approved herein, there is hereby levied for that tax year a total Travis County Bee Cave Road District # 1 ad valorem tax of \$0.1962 for each \$100 valuation of all taxable property.

Voting in favor of the motion:

Sarah Eckhardt, County Judge
Board Member

Jeffrey W. Travillion, Sr., Commissioner
Board Member
Brigid Shea, Commissioner
Board Member
Gerald Daugherty, Commissioner
Board Member
Margaret J. Gómez, Commissioner
Board Member





FISCAL YEAR 2019 ADOPTED BUDGET
SECTION III – APPENDICES

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 Policy¹

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

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

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 Principles²

- (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

² 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.

Schedule 14

Travis County, Texas
Legal Debt Margin Information
Bonds Issued Under Article 3, Section 52
of the Texas Constitution
Last Ten Fiscal Years
(Unaudited)

	Fiscal Year Ended September 30			
	2009	2010	2011	2012
Assessed value of <i>real</i> property	\$ 111,469,687,610	\$ 115,805,577,308	\$ 111,502,473,706	\$ 113,340,515,940
Debt limit rate	x <u>25 %</u>	x <u>25 %</u>	x <u>25 %</u>	x <u>25 %</u>
Amount of debt limit	27,867,421,903	28,951,394,327	27,875,618,427	28,335,128,985
Unlimited Tax Bonds	<u>235,218,567</u>	<u>211,230,905</u>	<u>189,426,777</u>	<u>198,166,335</u>
Legal debt margin	<u>\$ 27,632,203,336</u>	<u>\$ 28,740,163,422</u>	<u>\$ 27,686,191,650</u>	<u>\$ 28,136,962,650</u>
Total debt applicable to the limit as a percentage of debt limit	0.84%	0.73%	0.68%	0.70%

Article 3, Section 52 of the Texas Constitution allows counties to issue bonds upon a vote of two-thirds majority of the voting qualified voters affected by the issuance so long as the amount does not exceed one-fourth of the assessed valuation of the real property, and levy and collect taxes to pay the interest and provide a sinking fund for the redemption.

Section 52 bonds may be issued for 1) improvement of rivers, creeks, and streams to prevent overflows, to permit navigation and irrigation and in aid of such purposes, 2) construction and maintenance of pools, lakes, reservoirs, dams, canals, and waterways for the purposes of irrigation, drainage, or navigation or in aid of such purposes, and 3) construction, maintenance, and operation of macadamized, graveled, or paved roads and turnpikes, or in aid of such purposes. For those bonds levied for roads and turnpikes, the County may levy and collect taxes to pay the interest on the bonds as it becomes due and to provide a sinking fund for redemption of the bonds.

Notes: Excludes applicable exemptions.

This schedule includes blended component units.

Fiscal Year Ended September 30

2013	2014	2015	2016	2017	2018
\$ 116,608,086,108	\$ 125,151,246,186	\$ 142,703,927,488	\$ 167,795,328,442	\$ 192,052,773,308	\$ 210,818,386,774
x 25 %					
29,152,021,527	31,287,811,546	35,675,981,872	41,948,832,111	48,013,193,327	52,704,596,694
207,334,735	222,877,143	181,772,609	154,749,155	137,679,742	144,491,311
<u>\$ 28,944,686,792</u>	<u>\$ 31,064,934,403</u>	<u>\$ 35,494,209,263</u>	<u>\$ 41,794,082,956</u>	<u>\$ 47,875,513,585</u>	<u>\$ 52,560,105,383</u>
0.71%	0.71%	0.51%	0.37%	0.29%	0.27%

Schedule 15

Travis County, Texas
Legal Debt Margin Information
Bonds and Certificates of Obligation Issued Under Texas General Laws
Last Ten Fiscal Years
(Unaudited)

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Assessed value of all taxable property	\$ 122,147,526,968	\$ 126,199,553,706	\$ 120,562,406,243	\$ 123,337,210,719
Debt limit rate	x 5 %	x 5 %	x 5 %	x 5 %
Amount of debt limit	<u>6,107,376,348</u>	<u>6,309,977,685</u>	<u>6,028,120,312</u>	<u>6,166,860,536</u>
Amount of debt applicable to debt limit:				
Gross bonded debt	540,353,567	622,255,905	620,551,777	655,566,335
Less: Amounts set aside to repay general debt	<u>13,608,314</u>	<u>14,140,251</u>	<u>14,910,298</u>	<u>14,377,853</u>
Total amount of net debt applicable to debt limit	<u>526,745,253</u>	<u>608,115,654</u>	<u>605,641,479</u>	<u>641,188,482</u>
Legal debt margin	<u>\$ 5,580,631,095</u>	<u>\$ 5,701,862,031</u>	<u>\$ 5,422,478,833</u>	<u>\$ 5,525,672,054</u>
Total net debt applicable to the limit as a percentage of debt limit	8.62%	9.64%	10.05%	10.40%

Bonds issued under the Texas General Laws have, in addition to the debt limit of 5 percent of assessed value of all taxable property, 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 annually on the \$100 assessed valuation plus a levy of \$.15 annually for the maintenance of public roads.

Article VIII, Section 9 of the Texas Constitution, as amended, specified that the Commissioners' Court "shall levy whatever tax rate may be needed for the four (4) constitutional purposes; namely, general fund, permanent improvement fund, road and bridge fund and jury fund so long as the Court does not impair any outstanding bonds or other obligations and so long as the total of the foregoing tax levies does not exceed Eighty Cents (\$.80) on the One Hundred Dollars (\$100) valuation in any one (1) year."

Notes: Excludes applicable exemptions.
This schedule includes blended component units.

2013	2014	2015	2016	2017	2018
\$ 128,405,120,800	\$ 137,002,312,328	\$ 155,121,388,557	\$ 180,623,105,483	\$ 204,906,973,065	\$ 223,809,098,806
x 5 %	x 5 %	x 5 %	x 5 %	x 5 %	x 5 %
<u>6,420,256,040</u>	<u>6,850,115,616</u>	<u>7,756,069,428</u>	<u>9,031,155,274</u>	<u>10,245,348,653</u>	<u>11,190,454,940</u>
646,334,735	673,962,143	708,297,609	720,509,155	696,569,742	716,671,311
<u>18,264,468</u>	<u>18,252,771</u>	<u>16,046,634</u>	<u>15,803,203</u>	<u>15,917,083</u>	<u>10,324,995</u>
<u>628,070,267</u>	<u>655,709,372</u>	<u>692,250,975</u>	<u>704,705,952</u>	<u>680,652,659</u>	<u>706,346,316</u>
<u>\$ 5,792,185,773</u>	<u>\$ 6,194,406,244</u>	<u>\$ 7,063,818,453</u>	<u>\$ 8,326,449,322</u>	<u>\$ 9,564,695,994</u>	<u>\$ 10,484,108,624</u>
9.78%	9.57%	8.93%	7.80%	6.64%	6.31%

FY 2019 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

Travis County's annual budget process begins with the approval of budget guidelines. These guidelines are an important component of the County's approach to thoughtful financial planning as they 1) provide an overall framework for the budget process; 2) set expectations regarding the impact of economic and financial conditions on the annual budget; and 3) provide specific direction to offices and departments as they begin formulating their budget submissions. Furthermore, guideline discussions provide the Commissioners Court an opportunity to preview potential issues that may require funding or internal reprioritization 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.

Travis County strives to develop a budget that supports its core mandated services and promotes resiliency and sustainability. The budget must also be able to address acute shocks such as reductions in revenue from the state and federal government, especially given discussions around future legislative changes that could artificially set revenue restrictions and limit local control of taxpayer resources.

Performance data will be key to the County's efforts to ensure financial resiliency. On January 23, 2018, the Planning and Budget Office presented a status update of the SAP Budgeting and Planning (SBP) module. At this Commissioners Court meeting, PBO noted that countywide data for FY 2019 has been loaded and is being reviewed to ensure data accurately reflects the results of County programs and is linked to countywide goals. Leveraging the County's performance data through this robust process will assist the County in maximizing the effective use of scarce dollars.

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 limited available resources and the funding required to efficiently and effectively execute the services provided for our residents.

Economic Outlook

Economic indicators for Travis County remain strong. The overall tax base has increased by double digits each of the last four years. On average, the tax base has grown by approximately 7.25 percent per year over the last ten years, including some years of very limited growth or decreases. Unemployment in the region continues to remain low, and GDP growth has been among the fastest in the country. The US economy continues to grow at a modest pace. Recent assessments by the International Monetary Fund (IMF) and the Organization for Economic Cooperation and Development (OECD) project a positive outlook for the US economy in the short term based on the recent changes in federal tax policy. In its most recent report, the IMF raised its 2018 forecast for US economic growth from 2.3 percent to 2.7 percent, citing the reduction in corporate tax rates and a provision to

"Although the economy and the jobs market are generally quite strong, real GDP growth has been disappointingly slow during this expansion relative to earlier decades."

Janet Yellen
Chair, Federal Reserve Bank
November 29, 2017

temporarily allow full expensing of investment. However, in 2022 and beyond, growth is expected to be lower than previously forecasted due to the temporary nature of some parts of the legislation and the predicted growth of the federal deficit. Furthermore, while lower corporate tax rates may positively influence growth estimates, the changes to personal income tax rates are unlikely to improve the assessment that the country's overall economic model does not successfully generate "broadly shared income growth" (2017 Article IV Consultation with the United States of America - Concluding Statement of the IMF Mission).

On the global level, the OECD reports that the economy is growing at its fastest pace since 2010. While encouraging, this improvement is still modest compared to past economic recoveries, and is dependent on policy action that has provided stimulus for the short term but is not certain to continue (OECD Economic Outlook: General Assessment of the Macroeconomic Situation). Furthermore, continued stagnation of productivity and wages is preventing more robust and inclusive growth (OECD Economic Outlook, November 2017).

Nevertheless, economic indicators for Texas and Travis County appear strong. The region's continued growth and increasingly diversified economy indicate Travis County would be able to withstand most economic challenges. Still, changes in US economic and foreign policy, as well as state laws passed during the 85th Legislative Session and 85th Legislature, First Called Session (special session) could affect the County in significant ways.

On the National Front

According to the US Bureau of Economic Analysis (BEA), real GDP increased by 2.6 percent in the fourth quarter of 2017. This growth was a product of increased consumer spending, nonresidential and residential fixed investment, exports, and government spending. At the same time, limiting factors to GDP growth were increased imports and a decline in private inventory investment. Overall in 2017, real GDP increased 2.3 percent over 2016. In its most recent Budget and Economic Outlook report, the Congressional Budget Office (CBO) stated in fiscal year 2016, the federal budget deficit had increased relative to national economic output for the first time since 2009. CBO's projections include a growing federal deficit, modest gains in revenue collections, and modest economic growth rates similar to what the US has experienced since 2009 for the near future.

Recently signed tax legislation is likely to have a significant impact on both the federal debt and individual wealth if signed into law. The US Congress Joint Committee on Taxation estimates the Tax Cuts and Jobs Act will add a net \$1 trillion to the deficit over the next ten years while at the same time raising taxes on families earning less than \$75,000. An analysis by the nonpartisan Tax Policy Center found the Senate bill would boost GDP by just 0.7 percent in 2018.

Currently the national unemployment rate is 4.1 percent and has remained at or below 5.0 percent for more than two years (US Bureau of Labor Statistics). As of December 2017, 1.5 million Americans had been jobless for 27 weeks or longer, and the labor force participation rate was 62.7 percent, unchanged over the course of the year. In September the US Census Bureau

reported the median household income had risen by 3.2 percent between 2015 and 2016. There were also 2.5 million fewer people living in poverty in 2016 than in 2015, for a national poverty rate of 12.7 percent, or 40.6 million people.

The Texas Economy

In the 2018-19 biennial estimate of state revenue, the Texas Comptroller of Public Accounts expects the state will have \$104.9 billion available for general purpose spending. This represents a 2.7 percent decrease from the 2016-17 biennium, due in part to a new provision that dedicates a portion of state sales tax revenue to the State Highway Fund. The Comptroller’s economic forecast for the state projects a very strong 6.2 percent growth in gross state product for 2018.

“The impact from Hurricane Harvey was both temporary and not large enough to offset continued business growth.”

Amy Jordan
Assistant Economist
Federal Reserve Bank of Dallas

According to the BEA, real GDP in Texas grew 5.0 percent in the third quarter of 2017, the second highest growth rate in the nation. In 2017 employment in the state grew 2.4 percent, according to the Federal Reserve Bank of Dallas. The current state unemployment rate is 3.9 percent – the lowest rate since the measure began being recorded in 1976. This tight labor market has caused wages to begin to rise in the state, and may pose a challenge to businesses trying to find workers.

Concerns about housing affordability throughout the state are likely to persist, as home prices continue to rise more quickly than wages (Texas A&M University Real Estate Center). Data indicates a shortage of houses priced below \$300,000, but a recent expansion of home sales nonetheless. Currently the median price of a home in Texas is \$227,318 (TAMU).

On August 25, 2017, Hurricane Harvey, a Category 4 hurricane, made landfall on the Texas coast. The storm caused heavy damage along the coast and greatly affected Houston and the surrounding areas. Although Travis County did not experience storm damage, emergency services were deployed to help affected areas. A mega shelter was established in Travis County to aid those displaced by Hurricane Harvey.

Immediately following the storm, Texas experienced a temporary consumer-induced fuel shortage and a 0.1 percent decline in employment, which has since rebounded. According to Governor Abbott, the cost of Hurricane Harvey relief could be between \$150 billion and \$180 billion. The state of the Texas economy has remained relatively stable but the effects of the storm will likely be felt for many years to come.

The Travis County Economy

The Austin Metropolitan Statistical Area (MSA), which includes all of Travis County, has experienced unparalleled growth in recent years, and signs point towards that trend continuing. The rate of job growth in the Austin area was 2.7 percent over the past year, and unemployment in Travis County is at 2.6 percent, lower than both the state and national rates. The largest gains in employment for the region were in leisure and hospitality (6.1 percent) and manufacturing (5.6 percent), while jobs in the information sector declined by 4.8 percent. Real GDP growth in 2016 was the fastest in the BEA's Southwest Region at 4.9 percent, driven by increased professional and business services.

For several years, Austin and the surrounding area have ranked highly on national lists for job growth, migration, entrepreneurship, and overall economic performance. Austin is number one on the 2017 US News and World Report "Best Places to Live in the US" list, which cites the metro area's strong job market, high quality of life, cost of living, and overall desirability. Travis County is a desirable location for both individuals and businesses. The regional economy is bolstered by a workforce that is younger and more educated than the national average. Large tech companies continue to see the value in relocating here, and investors are backing small startups in the area as well (Austin's 2018 economy: Tech challenges, job growth, more VC dollars, *Austin-American Statesman*).

A high degree of digitalization in the local job market has contributed to the region's robust economy. According to a recent report from the Brookings Institution, the Central Texas job market is one of the most digitalized in the country, meaning digital technologies and information are being extensively used to transform business operations. This trend is associated with higher individual earnings, performance and productivity gains for firms, and job creation. At the same time, digitalization can exacerbate inequality by causing wages for high- and low-skilled labor to diverge, and by reducing demand for certain types of routine and manual labor. This is a challenge to be particularly aware of, as Travis County's poverty rate is currently estimated to be 15.2 percent and concerns about cost of living in the region continue.

Housing costs in the Austin metropolitan area continue to surpass those of Dallas, Houston, and San Antonio. According to the Austin Board of Realtors, the median price of a Travis County home was \$341,000 in 2017, 6.1 percent higher than the median price in the previous year. Still, the region performs better than other major Texas cities in terms of affordability, measured by comparing home prices to median income. Near the end of 2017, 57.4 percent of homes sold in

"We're seeing the emergence of technology to really disrupt traditional industries — from real estate to health care to retail. Austin has the perfect tech ecosystem for this, and we expect to see a lot more."

Krishna Srinivasan,
LiveOak Venture Partners, to
the *Austin-American
Statesman*

the Austin area qualified as affordable, an uptick that contrasts with the rest of the Texas triangle, where affordability decreased to 55.8 percent (Federal Reserve of Dallas). According to the US Census Bureau, median household income for Travis County is estimated at \$64,422. Average weekly wages in Travis County are \$1,186.

Legislative Update and Financial Considerations

The Texas Legislature met twice in 2017, once for the regular session, adjourning in May, and again during a special session called by Governor Abbot in the summer of 2017. Notable legislation passed that impacts Travis County includes: Senate Bill (SB) 4, also known as the “Sanctuary Cities” bill, and SB 1849, also known as the Sandra Bland Act. SB 4 requires corrections administrators to honor all Immigration and Customs Enforcement (ICE) detainer requests and prohibits county officials and employees from adopting, enforcing, or endorsing policies that oppose the bill's restrictions. Currently the majority of SB 4 is under an injunction as the Court of Appeals decides the constitutionality of the legislation. The Sandra Bland Act took full effect on January 1, 2018. The legislation relates to training and earlier identification of suicidal behavior/mental health issues in public encounters and in jails.

The Planning and Budget Office continues to monitor the impending fiscal impact of these and other relevant bills, including those that may impact the County’s ability to raise the revenue required to deliver direct services to County residents. Additionally, Travis County has submitted Recommended Interim Study Topics to the legislative delegation – elected officials who represent Travis County in the Texas Legislature — in the areas of Emergency Response/Disaster Preparedness, Civil and Criminal Justice System, and State and Local Economic Competitiveness.

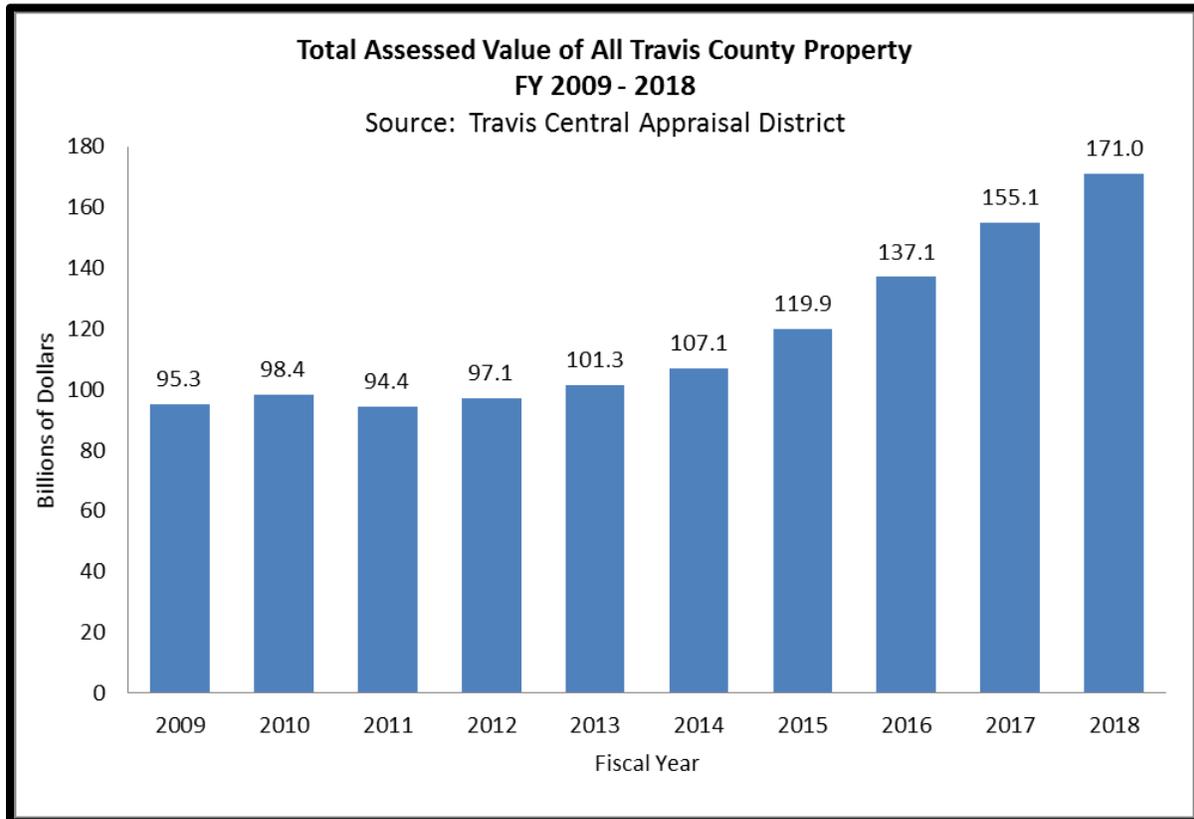
Five-Year Financial Forecast

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 2019 budget process unfolds.

Over the last decade, Central Texas has seen unprecedented 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.

Property Tax Base and Historical Property Tax Rates

The total taxable value for all Travis County property increased from \$155.1 billion in the FY 2017 Adopted Budget to \$171.0 billion for the FY 2018 Adopted Budget (based on the certified values as of January 1, 2017), representing an increase of 10.25 percent. The certified value for FY 2018 includes new property value of \$4.1 billion, compared to \$3.8 billion in FY 2017.



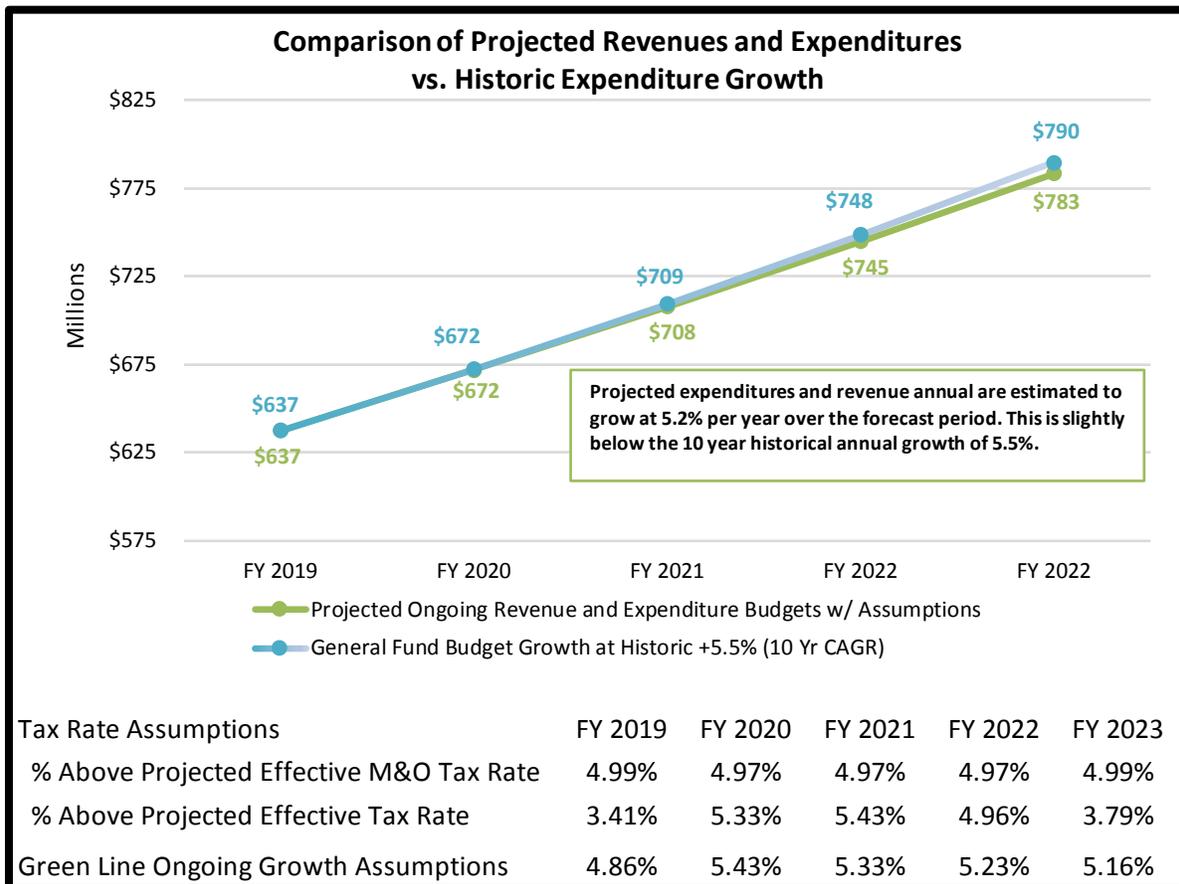
The five-year financial forecast modeling scenarios include assumptions about the value of properties to be certified as of January 1, 2018, that will be used to prepare the FY 2019 budget. The Chief Appraiser certifies this information in July of each year. The “year one” assumptions serve as the baseline for the estimated net taxable value for the five-year planning horizon. These preliminary estimates will change as new information becomes available. The following table outlines the major assumptions PBO used for the estimated tax rates and corresponding revenue at this early stage of the FY 2019 budget process.

FY 2018 – FY 2023 Property Tax Base Assumptions

Fiscal Year	New Construction Value	Net Taxable Value (NTV)	Total NTV Growth
FY 2018 Certification	\$4.1 billion	\$171.0 billion	10.3%
FY 2019	\$2.7 billion	\$184.3 billion	8.0%
FY 2020	\$2.5 billion	\$197.3 billion	7.0%
FY 2021	\$2.3 billion	\$209.1 billion	6.0%
FY 2022	\$2.1 billion	\$219.6 billion	5.0%
FY 2023	\$1.9 billion	\$228.4 billion	4.0%

New construction is presently estimated to be \$2.7 billion for FY 2019. New construction was \$4.1 billion for FY 2018 and has averaged \$3.5 billion over the last five years. We believe utilizing a planning figure of \$2.7 billion at this early stage of the budget process is prudent. Underlying assumptions will continue to be refined as we move closer toward the receipt of the January 1, 2018, certified values that will be used in the final calculations of tax rates for the FY 2019 budget process.

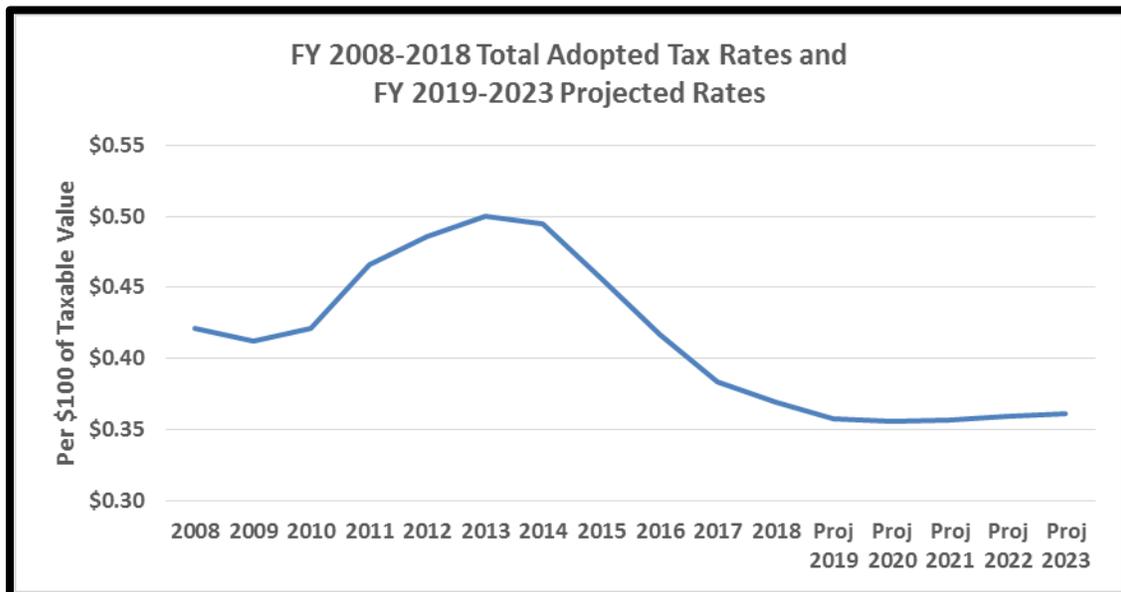
The following forecast illustrates County budgetary growth and related estimated property tax rates compared with historical growth and past guidance regarding small incremental growth above the Effective Tax Rate and Effective Maintenance and Operations Tax Rate.



As noted earlier, County budget growth has been driven by a variety of factors rather than a single issue or cost driver. The General Fund has grown at an approximate rate of 5.5 percent per year since 2008. This growth rate has been decreasing over the last few years. For comparison, in FY 2017 the prior ten year period growth rate was 5.75 percent. This readjustment in the long-term growth trajectory reflects a marked effort by the Commissioners Court to serve an ever growing population without significantly impacting property taxes.

Travis County continues to transition to more performance based budgeting practices which strategically add resources to programs willing to participate in an intense program review process at the conclusion of its 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. The forecast model projects that the County will continue to grow at a slower rate than prior years.

This model limits the ongoing expenditure growth to balance the County budget at conservative estimated property tax rates that are close to the ten year averages above both the Effective Tax Rate and Maintenance and Operations Tax Rates. Recent unprecedented growth in the tax base allowed the Commissioners Court to limit the overall impact on the tax rate. However, it is likely that this unprecedented growth will return to more historic patterns over time. The forecast assumes ongoing revenue and expenditure growth would be approximately 5.2 percent per year, which is less than the ten year compounded annual growth rate of 5.5 percent per year for the General Fund. The overall tax rate is expected to remain close to the FY 2018 Adopted Tax Rate of 36.90 cents per \$100 of taxable value over the five year forecast period. Any changes to the growth assumptions will impact these planning estimates.



The model anticipates sufficient revenue to cover cost drivers each year with some limited level of resources for workforce investment, provided departmental growth is slightly below the noted ten year growth rate. In years where mandated programs require new resources, it is expected

that these mandated operations, such as new courts, will be prioritized above any other cost drivers to remain within the projected tax rates above.

Offices and departments will be asked to continue working to manage their base budgets, which will be increasingly difficult as demands grow. This challenge will require continued close collaboration between offices, departments, Commissioners Court, and the Planning and Budget Office to ensure resources are prioritized towards mandated core services and strong performing programs with measurable benefits to residents.

It is important to note that remaining within this conservative growth forecast could prove to be a challenge given continued population growth and a corresponding increase in demand for County services. Property tax valuations are not likely to continue to grow at the unprecedented rates seen these last few years and new construction will likely not continue to be certified at recent levels, averaging \$4 billion a year over the last three years.

This model does not take into account additional program enhancements, new unfunded mandates, or future state legislation that changes how the County can manage its tax rate. Offices and departments would be required to manage within their target budgets and redirect internal resources to execute the County's priority goals. Limited program enhancements such as pilot programs may be possible with slight shifts in projected tax base values and new construction growth.

FY 2019 Budget Considerations

The Planning and Budget Office annually prepares estimates of known budget drivers that demand careful consideration by the Commissioners Court. The impact of these budget priorities has increased in recent years and continues to play a major role in the formulation of the Preliminary Budget.

The Planning and Budget Office presents priority budget items, including workforce investment, to the Commissioners Court within the context of previous Court direction. As in prior years, the section below also provides the Commissioners Court additional information related to the potential flexibility of each cost driver under "Other Considerations." The budget process is designed to continue efforts to increase the efficiency, effectiveness, and fairness of our core services. Our increased efforts to organize the County's performance measures into a database will not only assist County departments in refining their work and evaluating results to ensure their programs are successful, but will also provide the Commissioners Court and the public with greater transparency.

While the County is in a strong financial position, the Planning and Budget Office has an eye towards the next legislative session and increased efforts to limit local governments' ability to adequately fund operations and infrastructure by artificially setting revenue restrictions. PBO will continue to emphasize budget flexibility to assist the County in navigating through future

uncertainty. Planning parameters include a number of contingencies that will need further study and could be greatly impacted by actions at the State and Federal level.

Departmental Target Budgets

The FY 2019 Target Budget represents the FY 2018 Adopted Budget plus the annualized impact of any new increases approved during FY 2018, 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 2019 is \$607.6 million (including \$597.9 million in base budgets) and represents the amounts needed to continue approved programs in offices and departments for the next fiscal year. This number also includes a small amount of ongoing funding built into reserves that allows the Commissioners Court the flexibility to make long-term decisions mid-year.

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. In addition, an operational review for departments that report to the Commissioners Court, as well as the Purchasing Office, was completed in 2016. Outcomes from that external review are being implemented to better meet the countywide mission and long-term goals. PBO continues to assist the Commissioners Court in implementing prioritized recommendations from the study.

Maintenance and Operations Budget Drivers

The figures listed on the next page and discussed in greater detail after the table represent projected FY 2019 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 on-going resources.

**FY 2019 Preliminary Budget – Target Budgets, Budget Drivers,
and Initial Estimated Property Tax Impact**

	Low Ongoing	Mid Ongoing	High Ongoing
Departmental Target Budgets	\$607.6 M	\$607.6 M	\$607.6 M
Workforce Investments & Countywide Budget Drivers			
Compensation & Benefits	20.4 M	22.2 M	24.1 M
Security	1.0 M	1.4 M	1.8 M
Interlocal Agreements & TIF	1.0 M	1.2 M	1.4 M
Subtotal Workforce Investment & Countywide Budget Drivers	\$22.4 M	\$24.8 M	\$27.3 M
Program Specific Budget Drivers			
Tech-related and Other Approved Project Operating Costs	1.2 M	1.2 M	1.3 M
BCP Transfer	0.5 M	1.0 M	1.5 M
Indigent Attorney Fees MCE/Managed Assigned Counsel	0.9 M	1.0 M	1.1 M
New Criminal Court	0.0 M	0.6 M	2.0 M
Sheriff’s Office Inmate Costs & Overtime	0.0 M	0.2 M	1.0 M
Pilot Program Recommendations	0.1 M	0.2 M	0.2 M
Other Commissioners Court Priorities	0.6 M	0.9 M	1.2 M
Subtotal Program Specific Budget Drivers	\$3.3 M	\$5.0 M	\$8.3 M
Total	\$633.3 M	\$637.4 M	\$643.2 M
Preliminary Estimated Increase	\$25.7 M	\$29.8 M	\$35.6 M

Workforce Investments and Countywide Budget Drivers

1. Compensation & Benefits

A. Compensation

Travis County employees are at the heart of the programs and services provided to our residents. 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. While compensation encompasses much more than direct wages, the guidelines will address potential funding for salary increases within the parameters of the approved compensation policy, approved September 9, 2015. Below is a table that summarizes employee salary standard compensation increases since FY 2014.

History of Employee Salary Standard Compensation, FY 2014 – FY 2018

Employee Type	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Classified	3% across the board increase	\$1,000 ¹	≈3.0% MSS Adjustment ²	2.5% across the board inc.	2.0% across the board inc. ³
Peace Officer Pay Scale	0% No Step	One Step Increase	One Step Increase	One Step Increase	One Step Increase

¹ Ongoing salary increase for regular classified employees who were hired as of April 1, 2014 and earned no more than the full-time equivalent of \$100,000 after the salary increase.

² The County’s living wage was increased to \$13 per hour for regular employees and non-seasonal temporary employees.

³ 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.

Classified Employees: The Compensation Committee is charged with making recommendations to the Commissioners Court about compensation-related matters for the upcoming fiscal year. The Human Resources Department will discuss work efforts with Commissioners Court on February 22, 2018. These work efforts will then be prioritized thorough the budget process by Commissioners Court, with input from the Compensation committee. It is very likely that there will not be sufficient resources to address all items on the work list in FY 2019. Therefore, a plan may need to be developed regarding how items could be addressed over time.

Peace Officer Pay Scale (POPS) Employees: These employees are on a step scale with progression through the scale based on steady, incremental movements from one step to the next in years when this type of increase is approved by Commissioners Court. The budget drivers presented for compensation provide sufficient flexibility to fund one step increase for employees on the Peace Officer Pay Scale. The POPS Scale has not changed since the end of FY 2012.

Elected Officials: In past years, the Court has often opted to match compensation changes between classified employees and elected officials. A recommendation from PBO will be formed in consideration of this history and in consultation with the Human Resources Compensation Manager and the County Attorney’s Office.

Other Considerations: These preliminary assumptions will be tested by the Compensation Committee and Benefits Committee as recommendations are formulated and presented to Commissioners Court later in the spring. PBO looks forward to being a resource to the Commissioners Court during this process and invites discussions to continue to recognize total

compensation including cash compensation, 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.

Every year, Commissioners Court seeks input from County employees on budget issues including compensation and benefits. This past year, HRMD has increased communications with employees around cash compensation by adding frequently asked questions to supplement departmental communications around pay action, providing departments with templates for notification to employees with pay actions, and publishing a countywide announcement once all pay actions were completed for FY 2018.

B. Health Benefits

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. In FY 2016, the County experienced a 10.5 percent cost increase after all approved plan design changes, which is higher than the other years in the most recent five-year period, as shown in the following table:

**Increases in County’s Rate
Contribution to Employee Health Plan**

Fiscal Year	Original Actuary Estimate	Revised Increase after Plan Design Changes
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%

For FY 2019, PBO recommends planning for an estimated 4 percent to 6 percent increase in the health plan. This level of growth is more consistent with the growth experienced in recent years. 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, and fall within this 4 percent to 6 percent range.

Other Considerations: During FY 2018, HRMD, Frost, and the Employee Benefits Committee will continue to work to improve the plan to provide better health care coverage and control costs.

The following is a list of activities for FY 2018 that will impact discussions for FY 2019:

- March 1, 2018, implementation of a Medicare Advantage Plan as an option for retirees and continued exploration of County contributions for retirees based on tenure of employment. Other public sector groups have introduced or are already offering Medicare Advantage Plans, which may reduce the gaps in Medicare compared to the plans Travis County currently offers. These plans may be a more cost effective option for the County, as well as a potential better offering for our retirees.
- Continued exploration of tenure-based contributions for retiree health care that recognizes the value of long-term service to the County.
- HRMD has currently begun the process to evaluate RFPs for a Flexible Spending Account (FSA)/Health Savings Account (HSA)/Qualified Transportation Benefits (QTB) administrator. Upon Court approval, staff will begin an extensive communication and education effort, and the implementation of a Consumer Driven High Deductible Health Plan to include a Health Savings Account for FY 2019.
- HRMD Benefits staff will continue to work on providing non-surgical obesity programs, including an annual calendar of CARE Program events focused on checkups, a healthy outlook, regular exercise, and eating right.
- HRMD Benefits staff will continue to explore additional benefit options for employees. Benefits staff have already begun exploring opportunities for offering employees additional coverages such as voluntary accident coverage, hospital indemnity, and increased employee discounts.
- HRMD Benefits staff will work with Frost on the next steps to develop a strategic plan for maintaining a comprehensive benefit plan for County employees, retirees, and covered dependents while considering long-term cost increases and overall stability of the plans.
- HRMD Benefits will begin utilizing its Frost Consultant to continue to evaluate creative, innovative programs which would further manage plan costs while providing quality care.

C. Retirement

In FY 2017, the Texas County & District Retirement System (TCDRS) reported that their investment earnings for the prior calendar year were flat. The system's goal is for eight percent annual earnings to ensure that the required employer contributions remain steady, absent any other changes, and that the plan has sufficient resources. When TCDRS has a year in which investments fall below eight 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. In FY 2018, the rate was increased by another 4.12 percent, representing a second year of a rate increase due to investment loss in FY 2017. The current budget parameters project an increase of three to five percent for FY 2019.

Other Considerations: Given stronger market conditions in 2017, incremental rate changes could be relatively minimal. This information will not be known until May 2018. However, if rate increases are not as high as they have been in recent years, PBO may recommend that

Commissioners Court consider maintaining Travis County's contribution level to strengthen the plan for the long-term.

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 2019 budget. The hearing date has been moved earlier than in the past to assist the Court with evaluating any feedback received from the employees. Currently the hearing date is proposed for **May 31, 2018**. HRMD will send out a notice to all employees once the date and time are finalized by Commissioners Court.

2. Security

Travis County annually funds physical security improvements for County buildings. Any increased security efforts are made through the annual budget process. As no significant new County buildings are expected to become operational in FY 2019, emphasis will primarily be on existing facilities and operations. As a part of these efforts, it is anticipated that some level of new resources will be required and therefore have been included in our FY 2019 planning parameters.

3. 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, the Regional Radio System, and the Combined Transportation, Emergency and Communications Center (CTECC).

Through the Public Health Interlocal Agreement, the City of Austin Public Health Department provides communicable disease, vital records, and 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 wild life management strategies, and works to achieve live outcomes for at least 90 percent of 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 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.

Other agreements that impact the Preliminary Budget include Travis County's budget allocation for the Travis Central Appraisal District as well as the Waller Creek Tax Increment Reinvestment Zone Agreement. The Central Booking Interlocal with the City of Austin is a large interlocal agreement that impacts the revenue received by the County.

Other Considerations: Work has continued on improving the negotiations and handling of interlocal agreements. The EMS interlocal is continuing to transition into a performance based contract and the latest Central Booking interlocal includes a five year term. 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.

Program Specific Budget Drivers

4. Tech-Related and Other Approved Project Operating Costs

PBO reviews and scrutinizes 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) has begun the implementation phase for the new Adult Case Management System to replace the FACTS/Tiburón Integrated Justice System for the Courts. During a recent update to Commissioners Court, ITS reported that they expect maintenance costs for the system and additional implementation dollars will be needed in FY 2019 in order to complete the project.

Other Considerations: The County's information technology maintenance agreement line item is zero base budgeted each fiscal year to capture savings in some areas and pay for growth in other areas. However, the Microsoft Enterprise License will be up for renewal in FY 2019; therefore, additional resources for these agreements will likely be needed during the fiscal year. In addition, funds may be needed to enhance IT security, statutorily-required compliance programs, and other network improvements.

5. Balcones Canyonlands Preserve (BCP)

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 is \$17,945,598.

Other Considerations: The BCP Interlocal with the City of Austin sets out how the transfer is calculated. Any changes 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. The FY 2018 Adopted Budget includes \$175,000 for consulting services to plan for the completion of the BCP.

6. Indigent Attorney Fees/Managed Assigned Counsel and DNA Review

Expenditures for legally mandated indigent attorney fees in the civil and criminal courts have increased annually over the last several years. On the civil side, an increased volume of Child Protective Services cases is the primary reason for these increases. An increase of \$400,000 and an earmark of \$600,000 on the Allocated Reserve were included in the FY 2018 Adopted Budget for civil indigent attorney fees, which are projected to continue increasing at a more modest rate than in recent years.

In 2014, Travis County was granted a multi-year grant from the Texas Indigent Defense Commission to partially fund a Managed Assigned Counsel (MAC) program to oversee the indigent defense process for the Criminal Courts. This program replaced an outdated system of indigent attorney appointments and aimed to improve the quality of representation to indigent defendants. FY 2018 is the final year of the grant, and ongoing funds of \$884,510 (an increase of \$176,902 to the Criminal Courts budget) would be required to continue the program in FY 2019 and beyond.

Several one-time funded additions to the FY 2018 budget related to the closure of the Austin Police Department DNA lab will need to be re-evaluated for continued funding in the FY 2019 budget. One-time funded positions, additional testing funds, and a 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.

Other Considerations: Staff are preparing an evaluation of the MAC program to determine whether it has led to measurable performance improvements in the area of criminal indigent representation. The Criminal Court judges plan to provide Commissioners Court with an update on the future of the MAC program and whether alternatives should be explored. One possible alternative is an in-house public defender's office. Establishing a public defender's office would likely take considerable planning and analysis since it would be a significant change in how the County provides indigent representation.

7. New Criminal Court (460th District Court)

In June of 2017, Governor Abbott signed into law SB 1329, which establishes a new criminal district court as of October 1, 2019. A new criminal court typically requires staffing increases in a number of departments, an increase in the legally mandated fees budget for indigent attorney fee expenditures, the purchase of legal materials to support court staff, and building renovations, equipment, and infrastructure to create a new courtroom in existing office space. PBO is anticipating an FY 2019 budget request related to preparing space in the Blackwell-Thurman Criminal Justice Center in time for the court's opening. There may also be budget requests from the District Attorney, District Clerk, Sheriff's Office, Community Supervision and Corrections, and

Counseling and Education Services to have support staff trained and in place before the court's start date to avoid delays in operations.

Other Considerations: The Criminal Courts will not require additional personnel until October 2019, and therefore do not plan to request ongoing funds for the new court until FY 2020. The Criminal Courts will submit a capital request in FY 2019 for audiovisual equipment and wiring in the new courtroom. PBO will work to make the best recommendation for FY 2019 that balances this upcoming funding requirement. Staff may need to be authorized to start in late FY 2019 so the court can be operational at the beginning of FY 2020.

8. Sheriff's Office Inmate Costs and Overtime

Historically, the cost of providing care of inmates in Travis County custody is a major cost driver for the County. The FY 2018 Adopted Budget includes ongoing and one-time resources for food and medical and pharmaceutical costs based on historical growth patterns in the jail population and estimates of inflationary increases in those costs. Due to the recently approved agreement with Aramark for the provision of kitchen operations, including food, and the increased ability of TCSO to fill and retain positions, PBO is optimistic that costs for inmate services and overtime will be lower in FY 2019.

Other Considerations: The County has recently entered into an agreement with Aramark for the provision of kitchen operations that will result in lower operational costs for this program in the Sheriff's Office. However, it is likely that other inmate costs such as medical services and pharmaceutical costs will likely increase. PBO and the Sheriff's Office are looking at how any potential operational savings from the new food services contract can be redirected to offset increases to inmate costs in other program areas, potentially reducing the need to add new resources.

Additionally, the inmate population has been rising in recent years, between 2 percent to 3 percent per year. However, in FY 2017 the overall population change was relatively flat compared to FY 2016. Currently the inmate population is trending down for FY 2018 compared to FY 2017, but because of the inmate population increases in the prior three year period, projections for FY 2019 and 2020 reflect continued growth. The inmate population continues to have a greater volume of classification issues that restrict the efficient use of the facilities. As an example, two buildings generally used as back-up support have been in regular use for most of the fiscal year to support the classification requirements of the individual buildings.

The following is a chart of the monthly average daily population (ADP) for inmates in the custody of Travis County.

Travis County Average Daily Inmate Population						
	FY15	FY16	FY17	Proj FY18	Proj FY19	Proj FY20
October	2,425	2,558	2,538	2,572	2,571	2,573
November	2,437	2,418	2,489	2,512	2,514	2,515
December	2,381	2,337	2,491	2,411	2,438	2,452
January	2,432	2,426	2,589	2,439	2,479	2,514
February	2,443	2,453	2,515	2,430	2,464	2,502
March	2,346	2,410	2,456	2,367	2,405	2,437
April	2,401	2,490	2,510	2,406	2,456	2,493
May	2,427	2,530	2,470	2,428	2,474	2,506
June	2,494	2,651	2,484	2,495	2,535	2,572
July	2,558	2,634	2,529	2,530	2,553	2,601
August	2,553	2,566	2,516	2,531	2,549	2,584
September	2,583	2,621	2,561	2,591	2,605	2,633
Average	2,457	2,508	2,512	2,476	2,504	2,532
Yr-to-Yr	95	51	5	(36)	28	29

9. Pilot Program Recommendations

PBO will review and make ongoing recommendations on pilot programs that are in their third year or have been selected by Commissioners Court for acceleration (such as the Public Information Office).

Other Considerations: Departments are encouraged to take advantage of the pilot program structure to test new programs and increase their overall effectiveness and efficiency.

10. Other Commissioners Court Priorities

The FY 2018 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 2019. In addition, sometimes other priorities that require attention emerge during the development of the Preliminary Budget.

Identified Budget Related Matters Not Included in Budget Drivers

There are a variety of additional issues that are likely to have an impact on the development of the FY 2019 Preliminary Budget. The Planning and Budget Office 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:

- Additional staffing to meet current workload requirements;
- Additional investments in specific programs or goals such as social service contracts, improved road conditions, affordable housing, homeless initiatives, DNA initiatives, etc.;
- New unfunded mandates;
- Natural disasters;
- Changes in assumptions that impact the calculation of the tax rate and resulting revenue, such as new first-time exemptions, new construction values, or taxable value lost to successful appeals;
- Other unexpected decreases in state or federal grant funds for established programs with proven results.

Reserve Levels

Under ordinary economic conditions, local governmental entities employ the use of reserves to help mitigate any 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 three primary types of budgeted reserves: the Unallocated 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 2019, the Unallocated Reserve will be maintained at the historic 11 percent level. The debt service reserve will be reviewed and calibrated to reflect the Commissioners Court financial guidelines, proposed to be updated later this year. An Allocated Reserve totaling 1 percent of budgeted expenditures, excluding earmarks, will be targeted in FY 2019 and an appropriate CAR Reserve based on staff recommendations in the Preliminary Budget will be continued in FY 2019. PBO is reviewing the County's financial policies and will be bringing forward a Fund Balance and Reserves Policy in the coming months. The FY 2019 Preliminary Budget will be submitted in accordance with this proposed policy.

The Emergency Reserve will be continued in FY 2019. This reserve is evaluated every year to determine if this reserve should be maintained at the current \$5 million level. Changes to this reserve will 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 be utilized as a mechanism to maintain funding for certain projects that are not executable at the time that the budget is adopted.

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 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 \$80,000. This exemption has increased \$15,000 since FY 2012. The FY 2019 budget parameters are currently built to accommodate the Court's consideration of a potential increase to the County's 65 and Older/Disabled Homestead Exemption. The exemption was not increased in FY 2018 and has often been similar to the exemption amount offered by the City of Austin. The City of Austin increased their exemption to \$85,500 for FY 2018. It is unknown if the City will increase this exemption again in FY 2019. PBO will bring forward an action item to allow the Court to consider this change on February 27, 2018. Action in February will allow the Travis Central Appraisal District to communicate any changes to the exemptions offered by Travis County in their *Notice of Appraised Value* scheduled to be sent to property owners in mid-March. Should the Commissioners Court wish to increase the exemption to \$85,500, it is estimated that the impact of such a change is \$900,000 in lost revenue for FY 2019.

A summary of major exemptions for FY 2018 offered by Travis County, Central Health, City of Austin, Austin ISD, and Austin Community College is below.

FY 2018 Homestead Exemptions by Jurisdiction

Jurisdiction	Homestead Exemption	65 and Older Exemption	Disability Homestead Exemption
Travis County	20%	\$80,000	\$80,000
	with minimum of \$5,000		
Central Health	20%	\$80,000	\$80,000
	with minimum of \$5,000		
City of Austin	8%	\$85,500	\$85,500
	with minimum of \$5,000		
Austin ISD*	\$25,000	\$35,000	\$25,000
Austin Community College	1%	\$150,000	\$150,000
	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.

Tax Rate

The vast majority of ongoing revenue of the County is derived from property taxes. Property taxes provide local jurisdictions the resources necessary to carry out their core mission. At the County, our mission includes providing a robust and fair justice system, quality public health and safety services to improve the quality of life for the people of Travis County, and the protection of our natural resources for all to enjoy. We have met our mission while keeping a mindful eye on our tax rate and its impact on affordability in the area. The Travis County portion of the tax bill for a typical taxable homestead has averages less than 15 percent of the total tax bill based on the FY 2018 Adopted Tax Rates for Travis County, Austin ISD, Austin Community College, Central Health, and the City of Austin.

Since 2014, the County’s tax rate has decreased by almost 13 cents and there has only been a \$26 overall increase in the County’s portion of the annual tax bill for the average taxable valued homestead as shown in the table below. This modest impact over the five-year period has occurred during a time of tremendous growth in the County. The County’s tax base is projected to grow at a slower pace in the near term as compared to recent years and will likely require modest tax increases to respond to service demands of our growing community.

The County’s approach towards tax management recognizes that modest changes in the tax rate may be an effective tool to respond to the increasing cost of delivering services in a fiscally responsible manner. This approach recognizes that the effective tax rate, even with new construction activity, resulting in added value to the tax base, does not always generate sufficient funding keep pace with a growing population and rising costs.

	FY 2014 Adopted Budget	FY 2018 Adopted Budget	Difference (\$)	Difference (%)
Average Appraised Value Homestead	\$282,909	\$402,898	\$119,989	42.41%
Average Taxable Value Homestead	\$222,431	\$305,173	\$82,742	37.02%
Tax Rate Per \$100 of Taxable Value	49.46¢	36.90¢	(12.56¢)	(25.39%)
Annual Property Taxes on Average Taxable Homestead Value	\$1,100.14	\$1,126.09	\$25.95	2.36%

Based on the Planning and Budget Office property tax base assumptions, PBO will balance the Preliminary Budget at a tax rate sufficient to cover the budget considerations discussed earlier in this document. Preparing the FY 2019 Preliminary Budget at a proposed tax rate needed to balance the budget given anticipated budget priorities would result in an estimated \$47 (4.2 percent) increase in the annual tax bill for a Travis County resident who owns an average-valued homestead. As noted earlier, the property values used in the estimate are very preliminary and will be finalized after receipt of the certified values in late July.

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/fy18/Travis_County_Tax_Rate_History_FY_2009 - FY_2018_Adopted.pdf](https://www.traviscountytexas.gov/images/planning_budget/Docs/fy18/Travis_County_Tax_Rate_History_FY_2009_-_FY_2018_Adopted.pdf).

The law requires certain notices and two public hearings on the proposed tax rate if that rate is above the effective tax rate. A notice requirement under Local Government Code §140.010 mandates publication of a tax rate by the later of September 1 or the 30th day after the County receives the certified appraisal roll. These Guidelines schedule Budget Mark-Up in late August to allow the Commissioners Court to approve a proposed rate by the September 1st deadline.

FY 2019 Budget Priorities and Estimated Tax Impact to the Average Taxable Homestead

Estimated Budget Drivers and Target Budgets	
Budget Drivers (Mid-level Range)	\$29.8 M
Target Budgets	\$607.6 M
Total	\$637.4 M
Estimated Revenue	
Revenue (Excludes Fund Balance)	\$637.4 M
Revenue less Expenses	\$-0-
Property Taxes	
Estimated Property Tax Impact for Avg. Taxable Homestead (Increase over FY 2018)	\$47
% Increase in County Property Taxes for Avg. Taxable Homestead over FY 2018	4.21%

Calendar**Key Dates for Departments and Offices**

Offices and departments are expected to submit their FY 2019 budget submissions by **Monday, April 30, 2018**.

Date	Event
March 19, 22	Budget Kick Off Meetings
April 30	Budgets Due
Late May	Employee Public Hearing – HRMD will send out notice to all employees once date finalized
May/June	PBO review of County Budget Submissions
June	Departmental Meetings with PBO
July 23	Preliminary Budget Published
August	Select Budget Hearings (Proposed)
August	Budget Mark-Up
September 25	FY 2019 Budget Adopted

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 2019 budget submissions, and to assist the Planning and Budget Office in preliminary preparations for the upcoming budget cycle.

Target Budgets

Offices and departments are required to submit their budgets at the FY 2019 Target Budget Level. This Target Budget Level represents the FY 2018 Adopted Budget plus the annualized impact of any new increases approved during FY 2018, 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 the Planning and Budget Office to identify and implement any opportunities for savings and efficiencies.

Maintaining Current Service Levels

Target budgets provide offices and departments the flexibility to repurpose funds within their budgets to accomplish their highest priority goals. Directors and managers are expected to reprioritize within existing resources to maintain current service levels where required. Directors 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.

Non-County Requests

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 30, 2018** 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 2019 appropriations. Non-county organizations submitting a request will be subject to the same funding criteria as listed under these Guidelines and the FY 2019 Budget Preparation Manual but

will likely not be considered for the FY 2019 Preliminary Budget due to limited available resources.

Unspent Balances, Zero-Based Line Items, Vacancies and Salary Savings

The Planning and Budget Office 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, the Planning and Budget Office reviews vacancy trends in each office and department. Based on these reviews, PBO may recommend appropriate adjustments to budgeted departmental salary savings. In addition, PBO will review all positions that have been vacant for 120 days or more. Offices and departments with such vacancies will be 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. A list of the most recent long-term vacancy list will be provided to the Commissioners Court on February 27, 2018.

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 2019, FY 2020 and FY 2021).

- 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.

Non-Property Tax Revenue

The growth of non-property tax revenue is an increasingly important area of examination. The budget process includes an annual review of County fees to determine whether an appropriate level of cost recovery is achieved. However, the Public Works Operational Review highlights the need for the County to begin a more formal process of calculating the costs of providing services and the need to set fees that more accurately represent an appropriate level of cost recovery.

Absent a formal policy, offices and departments are encouraged to review all of their user fees and any fines that are not statutorily dictated to determine if cost recovery is being achieved. Attention should be paid to fines and fees that have not been reviewed or adjusted in several years.

Approved by Commissioners Court on February 27, 2018.

Travis County

Fiscal Year 2019

Budget Rules

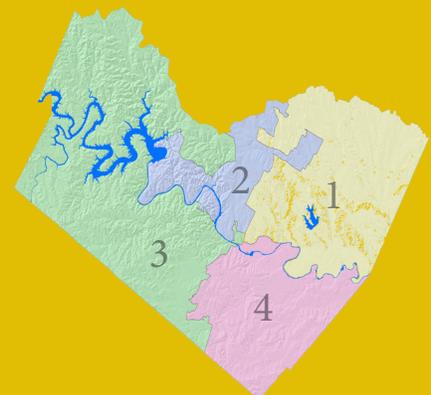


Travis County Planning
and Budget Office
[www.traviscountytexas.gov/
planning-budget](http://www.traviscountytexas.gov/planning-budget)

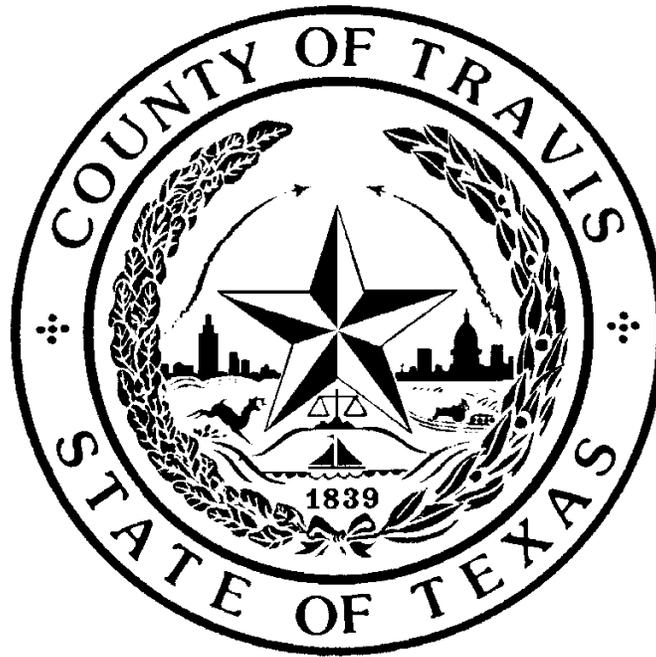
Travis County Commissioners Court

County Judge
Sarah Eckhardt

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



Travis County Budget Rules Fiscal Year 2019



Planning & Budget Office
700 Lavaca Street, Suite 1560
Austin, Texas 78701

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INTRODUCTION

The Fiscal Year 2019 (FY 2019) budget rules and policies were adopted by the Travis County Commissioners Court on September 11, 2018. The rules and policies are adopted to ensure that the implementation of the budget is consistent with Commissioners Court policies and applicable laws.

The term “department” used throughout this document refers both to offices headed by an elected or appointed official and departments reporting to the Commissioners Court.

BUDGET RULES

RULE #1: BUDGET ORDER

During FY 2019, the Travis County Budget Order, which includes these rules, is the sole and complete authority for expenditure of County funds and for the use of County resources that are subject to appropriation by the Travis County Commissioners Court.

RULE #2: EXPENDITURES IN EXCESS OF BUDGET

Expenditures and contractual obligations in excess of the amount authorized in a department’s budget are prohibited. Departments cannot expend more funds in any budget control group than the amount adopted in the budget. If additional funding is sought, the department must have the budget amended by Commissioners Court.

Expenditures must not:

1. Result in insufficient funding to meet the obligations of the department during the remainder of the fiscal year;
2. Commit the County to additional funding in the next fiscal year; or
3. Use either one-time funding or one-time savings for ongoing commitments.

A department that incurs an expenditure for which it does not have sufficient funds must reallocate existing funds to cover the shortfall. This may require reductions in personnel. Mandated services must be given highest priority.

RULE #3: BUDGET CONTROL

The budget is controlled at the department level. Throughout the year, the budget is managed either at the fund center control group or funded program level of the department, and further managed at the commitment item control group level. A budget control group means one or more similar accounts or fund centers (cost centers) that are grouped together. This includes budget control groups for capital accounts in the 52xxxx range in the General Fund (Capital

Acquisition Resources), Certificates of Obligation funds and Bond funds cost centers. In the SAP system, transfers between accounts and fund centers will not be necessary for accounts, fund centers or funded programs that are within the same budget control group.

Departments may request changes to budget control groups during the budget process to be implemented at the beginning of a new fiscal year. When created, new fund centers, funded programs, and commitment items may be added to existing budget control groups. Budget control groups cannot span multiple funds or functional areas. For exceptions to these processes, The Planning and Budget Office (PBO) asks departments to work with PBO and the Auditor's Office. Any requested changes or additions are subject to PBO and Auditor's Office approval.

For Certificate of Obligation funds and Bond funds, each project initially funded in FY 2014 and beyond must have a unique Work Breakdown Structure (WBS) or Internal Order (I/O). Beginning in FY 2016, Capital Acquisition Resources (CAR)-funded projects and equipment are also assigned an I/O. These WBS and I/O projects are budgeted and controlled as funded programs. Funds budgeted in the Centralized Computer Services Department (#190) are exempt from this requirement.

A WBS element is used to collect and manage costs for performing tasks within a project that can occur over one or more years. I/Os are used to monitor costs and revenues for activities and programs that are short-term or finite in nature.

BUDGET ADJUSTMENTS

A budget adjustment is required for any proposed change to the budget across budget control groups or across departments. An authorized official (elected or appointed official, county executive or other manager) must approve submission of the budget adjustment. An authorized official may delegate an employee to create budget adjustments by submitting an SAP help ticket.

Budget adjustments are not allowed to or from fund centers designated as Capital Acquisition Resources (CAR) to fund centers outside of CAR. The CAR fund centers are used for capital expenditures and one-time equipment expenditures that do not fit within the definition of capital assets, such as computers that have a unit cost of less than \$5,000. CAR fund centers take the form of 1xx8xx0001.

Budget adjustments that would result in a negative revised budget in any commitment item are not allowed.

Departments process all budget adjustments through SAP. Instructions for using SAP are available at <https://tcsapinternal.travis.local/irj/portal>. Exceptions to processing budget adjustments using SAP are determined by the County Auditor or PBO (such as the use of paper budget adjustment forms for LCRA Fund Transfers approved quarterly by the Commissioners Court).

RULE #4: PERSONNEL BUDGET

Departments are responsible for making overall personnel decisions that do not exceed the total personnel appropriation and personnel budget control groups in the budget. Personnel decisions include hiring decisions and internal promotions and applications of career ladders.

Departments can only rely on the fixed amount of funds in the total budget adopted for the current fiscal year when submitting a budget for the succeeding fiscal year even if the department has made personnel decisions on an annualized basis that are greater than their personnel budget control groups for the current fiscal year. In these situations, departments are expected to make appropriate reductions to their budget to ensure they meet this requirement.

NEGATIVE SALARY AND BENEFIT ACCOUNTS

If a department incurs a negative balance in a salary or employee benefit budget control group, it must submit a budget adjustment to the Planning and Budget Office as soon as possible and before the next payroll submission date to correct the deficiency for the remainder of the current fiscal year.

As an added measure, PBO works in conjunction with Auditor's Office Payroll staff to correct negative personnel commitment item balances at the commitment item and fund center roll-up level on a scheduled basis. This includes negative personnel balances for budgeted, funded programs that do not have a corresponding roll-up budget. Commitment items beneath the roll-up level can remain negative and not require any adjustment provided there are resources at the roll-up level, with the exception of budgeted vacancy and health benefit savings that will be corrected at the end of the year. The first adjustments will occur at the middle of the fiscal year and are further adjusted as needed based on payrolls at the end of August and at closing.

Finally, at the end of the fiscal year, the County Auditor's Office is authorized to cover any shortages in salary or employee benefit budget control groups through budget adjustments, where applicable, as noted under Budget Rule #20.

OVERTIME

Employees may not be authorized to work overtime unless overtime is budgeted (either in the original or revised budget) for the department to pay for that work.

Under the following circumstances, this rule does not apply:

- there is a workload increase for a short period of time;
- the workload increase needs to be performed by current employees in that short period of time; and
- the workload increase would negatively impact the critical operations of the department if not performed.

Unbudgeted overtime must be declared an emergency by an elected county or district official and must be reported to the County Auditor, PBO and the Commissioners Court within five (5) business days of the occurrence.

A department with any overtime obligation that has a negative balance must cover the negative balance through a budget adjustment before the next payroll submission date. The department must use the existing budget to cover any deficit. As an added measure, PBO works in conjunction with Auditor's Office Payroll staff to correct negative overtime commitment item balances on a scheduled basis. At the end of the year, the County Auditor's Office is authorized to cover any overtime deficit as noted under Budget Rule #20.

MEDICAL INSURANCE BENEFIT FUNDS

Any year-end balances in the *Medical Insurance Benefit* commitment items remain within the funds in which they are budgeted and accrue to ending fund balance (after consideration of any Benefit Savings – commitment items 504020-504030). Departments may transfer balances in restricted fund sources, such as grants, special revenue funds and Bond funds only to the extent allowed by the contract provisions governing the use of the funds.

Due to changes mandated by the Affordable Care Act, the County expenses employee health care using an actuarially-determined contribution rate based on the coverage actually selected instead of the County-wide blended composite rate. The budgeted amount in the Adopted Budget is revised based on type and level of health care selected by each employee. Vacant positions are budgeted at the County-wide blended composite rate.

This change could result in savings or allowable overages in a department's budget at the end of the fiscal year. Appropriate adjustments are made through the year-end closing process. This change does not affect the use of medical insurance benefit savings that continue to fall to the ending fund balance.

TEMPORARY EMPLOYEES WHO QUALIFY FOR COUNTY MEDICAL INSURANCE

Under the Affordable Care Act's employer shared responsibility provisions, large employers must either offer minimum essential coverage that is "affordable" and that provides "minimum value" to their full-time employees (and their dependents), or potentially make an employer shared responsibility payment to the Internal Revenue Service (IRS). All temporary employees who work an average of 30 hours per week or greater during a defined measurement period must be offered health, dental and vision coverage by the County.

Departments that have qualifying temporary employees who elect to enroll in the County's medical coverage must work with PBO to identify an appropriate fund source for this additional expense.

LAW CLERK POSITIONS IN THE COUNTY ATTORNEY'S OFFICE

The County Attorney's Office has an approved number of authorized full-time equivalents (FTEs) for Law Clerk positions. Depending on the business needs of the office, the number of full-time and part-time positions for these Law Clerks may vary throughout the year, as long as the overall authorized FTEs and associated budget is not exceeded.

RULE #5: AUTOMATIC BUDGET ADJUSTMENTS

Local Government Code Section 111.070 (c) (2) allows the Commissioners Court to authorize the Planning and Budget Office to process budget adjustments and send them directly to the County Auditor's Office for auditing and posting to the financial system without further approval subject to the terms and conditions approved by the Commissioners Court.

The Commissioners Court has authorized PBO to approve transfers as automatic budget adjustments in the following situations.

1. Routine transfers between operating commitment items for product categories or commodity codes.
2. If a position is vacant and documentation of the vacancy accompanies a budget adjustment, departments can automatically move funds within their department. Funds must be used for the original purpose of the vacant position. Upon PBO approval of departmental justification, budget may be moved from the following commitment items:
 - 500050-500060 and 506010-506020 and 506040-506060, Salaries – Regular Employees and Standard Benefits
 - 501010-501020 and 506010-506020 and 506040-506060, Salaries – POPS and Standard Benefits
 - 500090-500100 and 506010-506020 and 506040-506060, Salaries – Associate Judges and Standard Benefits

if the adjustment moves them to:

- a. The same commitment items in a different fund center when a position is reassigned to another fund center.
- b. 500070, Salaries-Temporary Employees to temporarily fill a vacant regular position.
- c. Any budget control group commitment items to temporarily fill a vacant regular position. Funds must be used for the original purpose of the vacant position as verified by PBO.
- d. 502010, Overtime for employees performing the duties of a vacant position, or as allowed in Budget Rule #4, Overtime.
- e. 502015, Extra Hours Paid Over 40.

- f. 500080, Salaries – Visiting Judges, if backfilling for a vacant Judge position.
 - g. Juvenile Probation services commitment items.
 - h. 511680, Advertising/Public Notification Services, related to advertising for vacant positions in departments that advertise independently of HRMD.
3. Departments can automatically move funds to correct projected negative balances in personnel budget control groups.
 4. Departments can automatically move funds from 503090, Performance Pay, to salary budget control groups based on approved annualized compensation awards.
 5. Departments can automatically move funds if the funds requested to be moved are from Grant funds and the change is allowed by the grantor.
 6. Departments can automatically move funds for approved grant matches between Funds Management and Grants Management SAP modules if the transfer results in a zero net impact for the department.
 7. Departments can automatically move funds if the funds requested to be moved are from Bond funds and the change is allowed by the bond provisions.
 8. Departments can automatically move funds to implement changes among budget control groups related to approved interlocal agreements.
 9. Departments can automatically move funds as personnel budget adjustments if a department provides documentation of a change in duty rotation from one fund center to another within its department.
 10. Departments can automatically move funds if the transfer of budget is from an operating budget commitment item to 511710, Cellular Allowance, and related Standard Benefit commitment items to implement a cell phone allowance and it complies with the Travis County Wireless Policy (Budget Rule #16).
 11. Departments can automatically move funds to implement an interdepartmental transfer relating to a centrally budgeted commitment item or to procure goods or services on behalf of another department.
 12. Departments can automatically move funds between departments managed by a single County Executive in accordance with these budget rules.
 13. Departments can automatically move funds to correct errors to budget adjustments previously submitted to and approved by Commissioners Court if the Court's intent in approving the transfer is clearly documented and the correction is consistent with that intent.

14. Departments can automatically move funds if Commissioners Court votes to allow the change as an automatic adjustment.
15. Departments can automatically move funds to correct administrative or technical errors.
16. Departments may move funds between centrally budgeted control groups or central commitment items (see Appendix 1) within the same department.
17. Funds budgeted in TNR Emergency Cost Center can be moved back to the General Fund Road and Bridge Cost Center.

In all instances, PBO retains the discretion to place a budget adjustment that meets the criteria to be processed as automatic on the Commissioners Court voting session agenda. Automatic budget adjustments are generally processed in two working days from receipt by PBO to allow for PBO review (24 hours) and County Auditor's Office auditing and posting (24 hours). Budget adjustments may take longer if there are any questions or issues that arise during the review process or if sufficient documentation does not accompany the budget adjustment.

RULE #6: OTHER BUDGET ADJUSTMENTS

Budget adjustments that are not described in Budget Rule #5 are not considered automatic budget adjustments and must be approved by Commissioners Court. These adjustments generally involve moving funds from one budget control group to another, augmenting a budget with funding from Reserves (including Earmarks), establishing a new budget, or changing the approved capital list.

Budget adjustments that require Commissioners Court approval must be submitted to the Planning and Budget Office with sufficient documentation by Tuesday at 5:00 PM, at least 14 days before the Commissioners Court voting session at which they are to be considered. Budget adjustments that require County Attorney, County Auditor or Bond Counsel review (such as those related to Certificates of Obligation or Bond funds) should be submitted earlier than 14 days to ensure sufficient time for review before Commissioners Court action.

In emergencies, the County Executive for Planning and Budget or designee may schedule a budget adjustment for a transfer, amendment, or discussion item as an add-on budget adjustment. Add-on budget adjustments can be placed on the agenda no later than 72 hours before the item is to be considered by the Commissioners Court, or the Friday before the Tuesday the item is to appear on the Commissioners Court's agenda.

Budget adjustments PBO posts for a Commissioners Court voting session require approval by Commissioners Court before they are audited and posted by the County Auditor's Office.

TRANSFER BUDGET ADJUSTMENTS

Transfers are intra-department budget adjustments that do not meet the criteria for an automatic budget adjustment outlined in Budget Rule #5. If PBO concurs with these items, PBO places them on the Commissioners Court agenda as Transfers. If PBO does not concur or if there are issues that need to be discussed with Commissioners Court, PBO places the budget adjustment on the Commissioners Court agenda as a Discussion item.

Transfer budget adjustments also include modifications to the adopted capital projects and purchases list regardless of the need to move the funds to another account.

AMENDMENT BUDGET ADJUSTMENTS

Amendments are budget adjustments that move funds from any reserve account to a department expenditure commitment item or between departments.

If PBO concurs with these items, PBO places them on the Commissioners Court agenda as Amendments. If not, or if there are issues that need to be discussed with Commissioners Court, PBO places the budget adjustment on the Commissioners Court agenda as a Discussion item.

DISCUSSION BUDGET ADJUSTMENTS

Budget adjustments become discussion items on the Commissioners Court agenda when PBO determines that the request warrants further consideration. These items could originate as Automatic, Transfer, or Amendment budget adjustments. Typically, these are items with which PBO does not concur.

Discussion items may have any of the following characteristics:

- Appear to be a programmatic change not consistent with Court policy;
- Warrant further consideration due to the department's or County's financial condition;
- Raise issues that may need additional programmatic or policy review before a decision is made; and/or
- Appear to set a precedent that may have long-term or significant impacts on the County.

NEW BUDGET ADJUSTMENTS

A department must request Commissioners Court approval of budget adjustments that establish a new budget for new revenue that is not included in the Adopted Budget. New Budget Adjustments submitted by a department that establish a new revenue and new expenditure budget must also include a completed Revenue Certification Request and Certification Form. The form is available through the SAP HelpDesk/Forms tab under Budget Forms. The new budget

established must be budgeted in its own fund or include an Internal Order (I/O) or Work Breakdown Structure (WBS) to ensure that the expenditure budget can be separately identified.

Grants: Commissioners Court approval for a new budget related to a grant is handled through the approval process for the grant contract discussed in Appendix 2.

Note: There is one exception to this rule. If the new budget being established is for a multi-year grant and Commissioners Court does not approve the budget through the grant approval process on an annual basis, the establishment of the new budget must be approved by Commissioners Court as part of budget amendments and transfers.

Intergovernmental Contracts: New Budget adjustments establishing a new revenue and new expenditure budget must include as an electronic attachment the date and agenda item number under which Commissioners Court approved the intergovernmental contract.

New Source of Unanticipated Revenue (e.g., Donations): New Budget adjustments establishing a new revenue and new expenditure budget must include as an electronic attachment the date and agenda item number under which Commissioners Court approved the acceptance of the new source of unanticipated revenue (e.g., donation), along with a summary of any restrictions to the expenditures of the revenue. The new budget established must include an (I/O) to ensure that the expenditure budget can be separately identified.

OTHER BUDGET ADJUSTMENTS

Other budget adjustments include the creation of or change in the number of Permanent FTEs or Special Project Worker positions in a department, regardless of the need to move or augment the budget. In addition, other budget adjustments include the movement of positions from any grant fund to the General Fund or Special Funds, even if such a change can be internally funded.

Any other issues related to budget that PBO believes should be considered by the Commissioners Court which do not fall within the automatic, transfer, amendment, discussion, or new categories are placed under this Other Budget Adjustments.

DISALLOWED BUDGET ADJUSTMENTS

Budget adjustments that involve the following types of actions are not allowed.

1. Move funds out of reserve within a fund, excluding debt service funds, except for arbitrage rebate disbursements as established in the exception to Budget Rule #7, unless the Commissioners Court voted to approve the transfer as an automatic budget adjustment.
2. Move budget between funds, excluding debt service funds.

3. Use CAR, Certificates of Obligation, State Highway Bonds or Voter Approved Bond funds (See Rule #7):
 - a. to make purchases or execute projects that have not already been approved by the Commissioners Court, or
 - b. in a manner that is inconsistent with applicable bond covenants or Certificate of Obligation transcripts and the corresponding Official Statements (where applicable).
4. Move funds into or out of CAR fund centers (1xx8xx0001).
5. Move funds out of a budget control group that may have insufficient funding to meet the obligations of the department through the remainder of the fiscal year.
6. Move funds out of a central budget control group or central commitment item not within the same department (see Appendix 1).
7. Move funds into or out of the Wellness Clinic Fund Center in the Employee Health Benefits Fund.
8. Move funds from a Medical Insurance Benefit commitment item (506030) except to another Medical Insurance Benefit commitment item.
9. Move funds from budgeted salary and benefits savings commitment items (504010-504050).
10. Move funds out of “operating transfers” (590000-595999 or 490000-495999) without Commissioners Court approval.
11. Move funds from programs or accounts that have recently received significant additional resources or are recommended to increase significantly in the upcoming fiscal year. Funds may be moved within these programs without Commissioners Court approval, but funds may not be moved from these programs or accounts without Commissioners Court approval.
12. Move funds from the following budget control groups unless specifically allowed by Budget Rule #5:

511460-511480, Utilities
 511630, Rent-Building & Land
 511800, External Placement Prisoners/Juveniles
 514000-514999, Court and Law Enforcement Related Expenditures
 500010-500020, Salaries-Elected/Appointed Officials
 500030-500040, Salaries-County Executives
 500050-500060, Salaries-Regular Employees
 500090-500100, Salaries-Associate Judges
 501010-501020, Salaries-POPS

502010-502015, Overtime and Extra Hours Paid Over 40
503010, Longevity Pay-All Employees
503020, Longevity Pay-Prosecutors
503030-503060, Law Enforcement Additional Pay
503090, Performance Pay
506010-506020, 506040-506060, Standard Benefits

RULE #7: UNUSED CAPITAL FUNDS

Capital project funds, including all CAR accounts funds, may be used only for the purchases approved by the Commissioners Court. In addition, if the capital project funds are proceeds from a debt issuance, they may only be used in accordance with applicable bond covenants, Official Statements, and Commissioners Court transcripts. These also require legal and accounting review coordinated by the Planning and Budget Office.

A department cannot automatically transfer appropriated funds left over after a capital project is completed or a capital asset is purchased to another project or purchase without Commissioners Court approval. In addition, funds cannot be transferred between projects or used to make purchases not specifically approved and itemized during the FY 2019 budget process without approval of Commissioners Court.

PBO periodically reviews CAR accounts and may ask departments to transfer realized savings from completed projects and purchases to the CAR Reserve that can be processed as an automatic budget adjustment.

EXCEPTION TO RULE #7

PBO has the authority to process budget transfers from realized capital project savings from completed projects in Capital Acquisition Resources (CAR) accounts. To be treated as an automatic transfer, (1) the amount of savings moving from one completed project to an existing project may not exceed \$15,000 and (2) the amount of savings moving to an existing project from more than one completed project may not exceed \$15,000. Requests to use these savings must include a summary of the approved project/item budget, total expenditures, and total project/item purchase savings. In all instances PBO retains the discretion to place a budget adjustment meeting the criteria to be processed as automatic on the Commissioners Court voting session agenda.

To comply with arbitrage rebate requirements and make disbursements to the IRS, PBO may transfer unused funds within a Bond fund, including reserves, but must notify the Commissioners Court at its next regular meeting if a transfer is completed.

RULE #8: 1984 BOND FUNDS

Bond funds which have not been expended after the completion of all of the 1984 Voter Approved Road Capital Improvement Projects, including right-of-way litigation associated with those projects, shall be expended on Road and Bridge Projects in Precinct One.

RULE #9: USE OF PROCEEDS FROM CERTAIN LAND SALES

Proceeds from the sale or lease of County-owned properties over \$500,000 will be used in a manner that lessens the impact of the proposed Civil and Family Courts Complex. The specific process used to defray the cost will be determined on a case-by-case basis. The County Auditor will certify proceeds into the General Fund and the Planning and Budget Office will establish the expenditure budget in the CAR account with an identifier related to this budget rule. Commissioners Court will use these funds in the manner most financially beneficial to the Travis County taxpayer and within legal parameters. Proceeds from the sale of property as described above will be used to:

- Pay down debt related to the Civil and Family Courts Complex; or
- Cash finance capital acquisition and improvement projects that otherwise would be debt financed.

PBO will make a recommendation to Commissioners Court after consultation with the Auditor's Office, County Attorney's Office, and, if necessary, bond counsel.

RULE #10: ENCUMBRANCES AND PRE-ENCUMBRANCES

Encumbrances and pre-encumbrances that are no longer needed must be liquidated.

Pre-encumbrances are reservations of funds made with SAP shopping carts. A pre-encumbrance is converted into an encumbrance when a purchase order is created from that shopping cart. Encumbrances are reservations of funds made with purchase orders, funds reservations, or travel commitments and must be covered by an appropriation. The encumbrances are liquidated when the related expense is recognized. Departments are expected to keep track of their encumbrances and keep them timely. Unnecessary encumbrances tie up County resources.

The County Auditor is authorized to automatically liquidate outstanding encumbrances for purchase orders that are deemed "completed" (i.e., all items have been received, invoiced, and payment for the full expenditure has been forwarded to the provider). Travel is considered "completed" once the travel reimbursement request has been received and the expenditure forwarded to the provider or employee as reimbursement.

Departments must review open encumbrances quarterly. Department personnel can generate an open encumbrance report from the SAP financial system. Authorized department personnel should review this encumbrance report, which includes Shopping Carts, Funds Reservations and

Purchase Orders, Travel Encumbrances and determine if any encumbrances can legally be unencumbered. Departments must notify the Purchasing Office of any encumbrances needing to be liquidated and submit notification to the County Auditor's Office that the encumbrances have been reviewed no later than 20 days after the end of the quarter.

Only Type NE (not to exceed contracts), Type FC (for funds certification to begin procurement process and prior to contract award) funds reservations, and Type CP (Capital Projects, a new funds reservation type specifically created for applicable capital projects within debt funds to allow funds to be available sooner in the following fiscal year) funds reservations are eligible to carry forward to the following fiscal year after the Planning and Budget Office review. Type OT (Other) funds reservations do not carry forward to the following fiscal year and are liquidated at the end of the fiscal year.

RULE #11: ENCUMBRANCE RESERVE

An Encumbrance Reserve is established each year to pay for contractual obligations made in the previous fiscal year for goods and services to be received in the new fiscal year. After the previous fiscal year's accounting records are closed, the County Auditor applies a portion of the estimated budgeted reserve to pay the expenditures for goods and services ordered in the previous fiscal year but not received by fiscal year end. The remaining amount becomes the actual amount available for the new fiscal year expenditures for contractual obligations incurred during the previous fiscal year. The amount budgeted for this reserve is the maximum, not to exceed amount, estimated at the time the budget is adopted.

PBO approves all encumbrances that will re-appropriate to the new fiscal year as carry forwards in the individual department's accounts for the purpose and for the vendor to which the contractual obligation and encumbrances were originally applied. The County Auditor will move any funds associated with canceled prior year encumbrances from the department's budget to the applicable reserve for re-appropriation by the Commissioners Court. If an encumbrance needs to be liquidated to allow a technical correction, such as a modification to the vendor, but will still be used for the same intended purpose, departments may request that the funds not be moved to reserves. This request must be made to PBO prior to the liquidation of funds.

EXCEPTION TO RULE #11

Funds budgeted in including Voter Approved and State Highway Bonds and capital debt funds and capital project funds (Funds 4000 and Fund 5000) are excluded from the requirement to transfer liquidations from prior year encumbrances to the applicable reserve. CAR and Certificate of Obligation project funds are included from the requirement to transfer liquidations from prior year encumbrances to the appropriate reserve, provided the project is complete. Grant funds are excluded from the requirement to transfer liquidations from prior year encumbrances to the applicable reserve.

RULE #12: PRE-ENCUMBRANCE RESERVE

A Pre-Encumbrance Reserve may be established each year if deemed necessary. Amounts included in this reserve are limited and generally only include resources for those pre-encumbrances (Shopping Carts) that are in the process of converting to a Purchase Order. The Planning and Budget Office must approve any use of these reserve funds. PBO approves all pre-encumbrances that will be re-appropriated to the new fiscal year as budget carry forwards in the budget of the individual department for the specified purpose. The County Auditor will move any funds associated with canceled prior year pre-encumbrances from the department's budget to the applicable reserve for re-appropriation by the Commissioners Court. If a pre-encumbrance needs to be liquidated to allow a technical correction, such as a modification to the vendor, but will still be used for the same intended purpose, departments may request that the funds not be moved to reserves. This request must be made to PBO prior to the liquidation of funds.

Only shopping carts with extraordinary documented circumstances that support the future conversion to a purchase order carry forward to the next fiscal year. Any pre-encumbrances that are not approved to carry forward to the new fiscal year are rejected back to the department and the funds are unencumbered and transferred to the Allocated Reserve.

RULE #13: PRINTING/MAILING RESTRICTIONS

The Travis County Reprographics Service Center (TCRSC) must keep one file copy of all documents printed and indicate the number of copies made. TCRSC resources cannot be used to print more than 500 copies a month of the same letter, newsletter or notice unless the additional copies are: (1) required by law; or (2) specifically approved by the Commissioners Court.

The TCRSC may only print official documents of Travis County government or those authorized by the Commissioners Court. Departments placing printing orders must affirm on the work order that the materials ordered are for official Travis County business. Projects shall be printed as 2-sided unless 1-sided is specified and the department provides a reason.

Per Travis County Code, Chapter 46, requests for printing for an outside entity must be made by a sponsoring County Executive or elected/appointed official to the Director of Communications and Records Services (CARS) or the appropriate designee. The Director of CARS may reject the print request based on internal county print needs and workload. The sponsoring department must transfer funding for the print request to the Print Shop. In addition, if Commissioners Court approval is needed, the sponsoring department must secure Commissioners Court approval at least two weeks prior to the print request completion deadline.

RULE #14: TRAVEL

Travis County only pays for travel that is necessary and related to official Travis County business and incurred by County employees, officials, and other authorized persons.

The County Auditor is responsible for managing the travel reimbursement process. All travelers must follow the County Auditor's Travel Policy, located on the County intranet, Travis Central, under the *Resources* page. This Policy ensures the County meets the IRS requirements for an *accountable plan*.

Employees must obtain department approval for their travel before expenses are incurred. Travel that is not encumbered prior to the expense being incurred may require Commissioners Court approval.

Travis County may pay travel vendors directly or reimburse County employees, officials and other authorized persons who have traveled for County business.

Employees are responsible for any costs associated with failing to cancel travel arrangements in a timely manner. Exceptions are granted on an individual basis for reasons such as illness or emergency.

Certain grants limit the amount and type of reimbursable travel expenditures. Travelers must work with the County Auditor's Grant Analyst to verify that any proposed travel is in accordance with the grant agreement before travel begins.

Any requests to travel outside the continental United States require Commissioners Court approval. Travel relating to criminal extradition, investigation, prosecutions, or similar situations is exempted from this rule.

REIMBURSEMENT RATES

Reimbursement rates follow IRS standard rates effective at the time of travel.

Meals are reimbursed using the US General Services Administration (GSA) domestic per diem rates, which vary by the travel destination. Reimbursement for actual meal expenses, with receipts, is \$60 a day plus 20% gratuity.

The County Auditor is responsible for managing the travel reimbursement process. All travelers must follow the County Auditor's Travel Policy, located on the County intranet, Travis Central, under the *Resources* page. This Policy ensures the County meets the IRS requirements for an *accountable plan*.

EXPENSES NOT ELIGIBLE FOR REIMBURSEMENT

Expenses not eligible for reimbursement include:

1. Extracurricular activities such as golf, tennis, entertainment, movies, tours, sports events, or non-business events along with any related costs for such extracurricular activities (e.g., transportation to an extracurricular activity).

2. Any flight upgrades. This would include seat upgrades, early bird check in, in-flight internet access, etc.
3. Items for which a detailed receipt is not available (e.g., hotel mini bar items).
4. Alcoholic beverages.
5. Fines or penalties for violation of the law (e.g., parking tickets, speeding tickets).
6. Expenses related to a traveling companion (e.g., spouse).
7. Mileage for County owned vehicles.
8. Personal expenses.
9. Complimentary expenses (i.e., an expense paid for, or provided by, an organization or entity outside the County, by virtue of the traveler's business activities or employment).
10. Meals and lodging when the traveler was within the Austin-Round Rock Metropolitan Statistical Area (MSA) overnight unless the circumstances fall within the safe harbor rule established by the IRS and the employee meets the eight (8) criteria established by Commissioners Court for exception to the normal rules of travel within the MSA. The eight criteria are:
 - a. The travel is necessary and related to official Travis County business.
 - b. The lodging is necessary for the individual to participate fully in or be available for a bona fide business meeting, conference, training activity, or other business function.
 - c. The lodging is for at least one night and no more than four nights.
 - d. The lodging is not extravagant.
 - e. The per-night lodging cost is less than \$200 (exclusive of taxes).
 - f. The traveler submits a memo signed by the traveler and supervisor to the Auditor's Office describing how criterion b is met, and further attesting that all other criteria are met.
 - g. The travel is outside of Travis County. Travel to municipalities that straddle the Travis County line is considered to be travel within Travis County.
 - h. The department has sufficient existing travel budget to pay for the lodging and meals and the travel will not result in a post-travel request for additional funding.

Departments may present requests for travel under item 10 above to Commissioners Court for action if the County Auditor and the requesting department disagree on whether the travel is eligible for reimbursement.

OTHER SPECIAL SITUATIONS

Departments must work with the County Auditor's Office when making travel arrangements where alternate transportation mode, accommodations, or schedule are proposed.

Reimbursement of food and beverages for a group are allowed in certain instances when County employees are deployed to perform emergency or public safety duties. In addition, when a disaster has been declared in Travis County, the Emergency Operations Center has been activated, or Travis County has received a request for assistance or mutual aid due to a disaster in another area, the County Executive of Emergency Services may authorize the housing, lodging, provision of fuel, billeting, and other costs associated with keeping essential public safety

personnel able to meet the emergency response needs of the County. This rule remains in effect while any of the three above conditions are active.

RULE #15: RECRUITING AND HIRING FOR HIGH-LEVEL POSITIONS

The Commissioners Court may approve the use of County funds to pay for travel arrangements, food, and non-alcoholic beverages to entertain applicants when recruiting nationally for top-level positions. Commissioners Court must approve this use of County funds before travel for a job applicant to be reimbursed. The job applicant is reimbursed for the actual expense incurred not to exceed the rates used for County personnel. The County does not use per diem rates for non-County employees. Meals may only be reimbursed up to \$60 per day plus 20% gratuity if receipts are submitted.

If the job applicant is hired, moving expenses and employment agency fees may also be paid for these positions if approved in advance by the Commissioners Court and receipts are submitted. Departments must notify Payroll before any expenses are paid. To be non-taxable, reimbursement requests must be submitted to the County Auditor with receipts no later than 60 days after the expenses are incurred. If reimbursement requests are submitted over 60 days after the expenses were incurred, the amount of the reimbursement must be reported to the IRS as income for the job applicant.

Due to the routine yearly nature of the recruiting and hiring process, Medical Examiner Fellowship candidates may have their internally funded and staff reviewed travel expenses reimbursed for interviews without prior Commissioner Court approval.

RULE #16: WIRELESS POLICY

Departments must comply with Travis County Code, [Chapter 139, Wireless Communications Policy](#).

RULE #17: GRANTS

Applications and contracts for grants must be submitted in accordance with the rules in Appendix 2. Grants from public or private sources received during the fiscal year are budgeted by the Commissioners Court upon certification of the revenue by the County Auditor.

RULE #18: VEHICLE TAKE-HOME POLICY

County departments must comply with Travis County Code, [Chapter 140, Use of County-Owned Passenger Vehicles While Off-Duty](#).

RULE #19: TRAVEL OUT-OF-STATE WITH A COUNTY-OWNED VEHICLE

Out-of-state travel with a County-owned vehicle must meet all travel policies and the department must benefit from the use of a County-owned vehicle. The use of a County vehicle for out-of-state travel does not need to be placed on a Commissioners Court agenda if:

1. the travel is to a contiguous state (New Mexico, Oklahoma, Arkansas, and Louisiana),
2. the requesting department informs Transportation and Natural Resources of the proposed travel and the Fleet Manager concurs that the vehicle is appropriately maintained for the trip,
3. the requesting department informs the County Risk Manager of the proposed travel and the Risk Manager concurs that the vehicle is appropriately insured for the trip, and
4. one or more of the following also applies:
 - a. the primary purpose of the travel requires the transportation of service animals (e.g., K-9 units).
 - b. the primary purpose of the travel requires the transportation of large amounts of equipment or gear.
 - c. the primary purpose of the travel requires the transportation of more than one employee and the department shows that the County costs are reduced by taking a County vehicle as a result of a cost-benefit analysis that takes into consideration the cost of the vehicle fuel, additional employee time spent in travel, and any additional lodging cost.

A department requesting to travel out-of-state with a County-owned vehicle must inform the Planning and Budget Office, the Fleet Manager, and the Risk Manager of the planned travel in writing prior to the travel. If there is a disagreement between the requesting department and PBO, the Fleet Manager or Risk Manager, PBO will place the request on the Commissioners Court agenda for consideration. A requesting department must submit sufficient documentation, including responses from the Fleet and Risk managers, to PBO by Thursday at 5:00 PM, at least 12 days before a Commissioners Court voting session that occurs before the travel departure date.

The requesting department must transfer the appropriate budget to TNR Fleet Management for the actual fuel and maintenance costs within 30 days of trip completion.

RULE #20: COUNTY AUDITOR'S BUDGET ADJUSTMENT AUTHORITY

The County Auditor has the authority to adjust budgets without prior approval from the department under the following circumstances. Such adjustments are included on the weekly consent motion submitted to Commissioners Court.

NEGATIVE PERSONNEL AND BENEFITS BALANCES

For expenditures incurred during the last two pay periods of the fiscal year, the County Auditor may transfer funds automatically to cover projected shortages in salary and benefits budget control groups. The County Auditor may transfer:

1. projected surplus salary and benefit funds within a department or among departments; or
2. funds from the General Fund reserve, Special Revenue Fund reserves, Capital Projects reserves, or Internal Service Fund reserve, whichever is appropriate.

The County Auditor must present a list of these adjustments to the Planning and Budget Office. These adjustments occur after the end of the fiscal year in preparation for final closing. PBO will present these adjustments to Commissioners Court for ratification.

ADJUSTMENTS FOR INVOICE DEFICITS OF \$20 OR LESS

To avoid invoice-processing delays, the County Auditor is authorized to transfer funds automatically throughout the fiscal year to cover an invoice amount that exceeds the remaining budget control group appropriation by \$20 or less. These funds are transferred from within the budget of the department incurring the invoice from any operating expenditure commitment item with sufficient unencumbered funds. In the case of Grants, the County Auditor's Grant Financial Analyst must approve these automatic transfers.

PAYMENT OF INTEREST

The County Auditor is authorized to transfer funds automatically within a department's budget throughout the fiscal year to cover the interest cost payable on overdue invoices to comply with Texas Government Code, chapter 2251. These funds are transferred from within the budget of the department incurring the interest from any expenditure budget control group with sufficient unencumbered funds. In the case of Grants, Bond funds, and other funds that do not allow interest payments, the interest is charged to the general fund budget of the department.

RULE #21: AUTHORIZATION FOR REIMBURSED AGREEMENTS IN FUND 5001

All expenditures for reimbursable agreements within Fund 5001 that have been approved by Commissioners Court and for which the County Auditor has certified revenue are authorized until resources from the funding entity are available for reimbursement. Some approved agreements budgeted in Fund 5001 (Contractual Capital Projects) by the County require expenditure of County funds until those expenditures are reimbursed by the funding entity. Departments should request an advance payment rather than agree to a reimbursement arrangement whenever possible. If the total of expenditures and encumbrances of the fund result in a deficit fund balance, the department is required to request a transfer into the fund from other department resources.

RULE #22: REIMBURSEMENT REQUESTS AND TAXABLE INCOME DETERMINATION

Reimbursement requests for business-related expenditures must be submitted to the County Auditor's Office in a form and format prescribed by the Auditor's Office. Requests must include the supporting documentation appropriate to the type of expenditure, which may include pre-approval from Purchasing. If the reimbursement request is submitted more than 60 days from the date of incurring the expense or payment of the expense, the reimbursement is reported as taxable income for the County employee, per Travis County's Accountable Plan.

Salaries of elected officials are set in compliance with notice and hearing requirements in the Local Government Code before the budget is adopted. For an elected official, a reimbursement that becomes taxable income is not allowed to be paid because Texas law does not allow midyear increases in an elected official's salary.

For appointed officials whose salaries are set through an Order of their authorizing board, a reimbursement that becomes taxable income may only be paid if it complies with the Order.

RULE #23: BUSINESS-RELATED REIMBURSEMENTS FROM DISCRETIONARY FUNDS

Travel-related expenditures and other costs paid from discretionary funds that departments expect to be reimbursed from General Fund and/or Other Funds require compliance with Budget Rules and encumbrance of the expenditures before travel starts or costs are incurred. To qualify for General Fund and/or Other Fund reimbursement, departments that choose to pay for items initially out of Discretionary Funds are required to:

1. Encumber expenditures in the General Fund/Other Funds in compliance with Budget Rules prior to incurring the expense. This applies to all purchases including travel related expenditures and Advanced Payments. Any Travel Advances to employees must adhere to procedures established in the Travis County Travel Policy.
2. Comply with purchasing statutes and obtain written approval from the Purchasing Agent prior to making the purchase.
3. Provide detailed receipts and proof of payment from the Discretionary fund submitted with the reimbursement request.

Reimbursements from General Fund and/or Other Funds are disbursed after the expense has been incurred (purchase or travel), the discretionary fund has paid the expenditure, and compliance with the budget rules/purchasing policies is verified.

RULE #24: USE OF EXPENDITURE SAVINGS REALIZED AS A RESULT OF THE CONSOLIDATION OF THE DISTRICT AND COUNTY ATTORNEY OFFICES INTO A CRIMINAL DISTRICT ATTORNEY'S OFFICE

Any savings realized from a consolidation of the Travis County District Attorney and County Attorney will be allocated towards enhancements to indigent defense and associated legal costs.

Savings shall be defined as the difference between the Adopted Budget of the Travis County District Attorney’s Office and County Attorney ‘s Office, less one-time costs, in the fiscal year directly preceding the year of consolidation and the Adopted Budget, less any one-time costs, of the consolidated office in the first year of operations.

PBO will identify realized savings and make recommendations to Commissioners Court on the best use of the savings to further indigent representation and associated legal costs in Travis County.

APPENDICES

APPENDIX #1: CENTRAL ACCOUNTS

Centrally Budgeted Accounts are set up for expenditures that are budgeted in one support department instead of being allocated to each user department. The following departments/fund centers/commitment items are generally centrally budgeted in SAP but are included for illustrative purposes only. The Planning and Budget Office budget analysts can assist departments with questions.

1110050001 – HRMD Risk Management Ergonomic Improvements

510210 – Office Furniture

511530 – Building Repairs and Maintenance

511120 – Other Medical Services

1120020001 – Information Technology Systems

511550 – Hardware/Software Maintenance

511640 - Rent- EDP Equipment/Software

1120040001 – Information Technology Systems

511630 – Rent/Rent – Land & Buildings

511740 – Communication - Trunk Lines

1150010001 – Purchasing

511680 – Advertising/Public Notification Services

1470010001 – Emergency Services/Communications

511570 – Radios/TV Communication Repairs & Maintenance

1490350001/1490350145 – Transportation and Natural Resources/County Fleet Maintenance

1570020001 – Communications and Records Services

510200 – Other Equipment (paper)

511650 – Rent Office Equipment (copier rental and extra copies)

1570080001 – Communications and Records Services

511730 – Postal/Freight Services Out (postage)

1570100001 – Communications and Records Services

511900 – Other Services (offsite storage)

190xxxxxxx – Centralized Computer Services

191xxxxxxx – Centralized Utilities

191xxxxxxx – Rent-Building & Land

CONTACT LIST FOR CENTRALLY BUDGETED ACCOUNTS

Type of Expenditure	Department	Contact #
Ergonomic Improvements	HRMD	854-9165
Communications Trunk & Computer Repairs	ITS	854-9175
Radio Repairs	ES	854-4785
Utilities, Rent, and Building Repairs	Facilities Mgmt.	854-9661
Public Notice Advertising	Purchasing	854-9700
Vehicle Fuel or Repairs	TNR	854-9383
Paper Printing Television Services Records Storage Records Management Consulting Imaging Services Postage	CARS	854-9575

APPENDIX #2: GRANTS

In an effort to better coordinate the grant-seeking activities of the County and track the outstanding commitments to provide County matching funds, the Planning and Budget Office, the County Attorney's Office, and the County Auditor's Office must review grant applications, contracts, permissions to continue, and other related items before a grant is placed on the agenda for Commissioners Court approval. Please note that any grant-related item that requires Commissioners Court approval must be coordinated through PBO and comply with the following grant rules.

GRANT SUBMISSIONS FOR COMMISSIONERS COURT CONSIDERATION

All grant submissions for Commissioners Court consideration must be received by PBO, the County Auditor's Office, and County Attorney's Office in electronic format (pdf) by **Tuesday at 5:00 PM**, 14 days prior to the Commissioners Court meeting at which the department wishes the grant to be included on the agenda.

All grant submissions must include the following items:

- A completed grant summary sheet in an electronic form that may be edited. (The summary form is available on Travis Central at <http://traviscentral/resources/budget/2019>, or from the appropriate Budget Analyst.)
- The grant application or contract documents and all supporting forms and documents combined into a single PDF (except for the grant summary sheet referenced above, which should be separate) in the order they should appear in the backup.
- All terms, conditions, and instructions from the granting entity.

If the grant-related item does not require signatures by the Commissioners Court or County Judge, hard copies of the backup are not needed. Documents that require signatures from Commissioners Court or the County Judge and require submission to the grantor in hard copy should be submitted in hard copy to PBO on the same day the documents are submitted electronically. Three single-sided hard copies of these documents are needed, and they should be marked with flags to indicate where signatures are needed.

Changes cannot be made to the item after it has been approved by the Commissioners Court, with the exception of minor typographical or scrivener's corrections in non-contract documents.

REVIEW OF GRANT ITEMS

1. The County Auditor's Office reviews the application for fiscal requirements.
2. The County Attorney reviews it for legal requirements.
3. The Planning and Budget Office reviews the item, including the stated performance measures, for programmatic and long-term budgetary impacts.

PBO places all grant submissions on the Commissioners Court agenda for consideration and approval once the County Auditor and County Attorney's Office agree that the submission is complete.

A Grant Master Data Request Form (GMDR) must be submitted to the Auditor's Office through SAP when a grant contract is awarded. Departments are encouraged to submit a GMDR with every grant application to assist the Auditor's Office in tracking all grant applications. The GMDR should not be included in the PDF noted above, as it is not a part of the grants backup packet for Commissioners Court. The GMDR can be found on <https://tcsapinternal.travis.local/irj/portal>. Departments should consult with Auditor's Office Grant Analysts if help is needed.

SUPPORT DEPARTMENTS INVOLVED WITH THE GRANT PROCESS

- **Purchasing:** Grant purchases are not exempt from County purchasing laws. Departments must coordinate with the Purchasing Office when procuring either services or commodities using grant funds. In addition to County purchasing laws, purchases must comply with all applicable federal or state laws and contractual restrictions required in the grant. Purchase of items with a unit cost exceeding \$5,000 must be capitalized. This applies to any items located on County property for which the County is liable, regardless of the source of funding.
- **Human Resources:** All positions requested as part of a grant **must** be identified using the existing job titles. If a proposed grant position does not exist within the existing job titles contact Human Resources early in the process so a classification, with pay grade, can be developed for the new position.
- **Facilities Management:** If the grant includes new FTEs, contact Facilities Management to ensure that there is sufficient space for the additional personnel. If space is not available, Facilities Management develops an estimate of the cost necessary to accommodate the additional personnel.
- **ITS:** ITS develops the costs necessary to accommodate the technology needs of additional personnel. Also, if the request has a significant technology cost, ITS should be contacted to develop costs to accommodate the grant needs. These needs may not be obvious; for example, a grant to purchase digital video equipment requires significant additional electronic storage, which must be accommodated.
- **County Clerk's Office:** The County Clerk serves as the Clerk of the Commissioners Court. With many granting entities transitioning to an electronic process for managing their grant programs, the certified minutes of the Commissioners Court vote on the grant agenda item (including the grant backup) serves as the official record of the Court's action on the grant item (including a grant contract). If any signature or other action is needed after the Commissioners Court's approval of a grant item, the requesting department must submit a copy of the signed or otherwise changed

document to the Clerk's Office. Only minor typographical or scrivener's corrections may be made to non-contract documents without additional Commissioners Court approval.

Please contact PBO if there are any questions about which departments should be contacted. Departments are strongly encouraged to contact support departments early in the development of a new grant application to discuss the application and potential issues.

PERMISSIONS TO CONTINUE

A Permission to Continue (PTC) is a request to continue a grant-funded program until a contract to renew the existing program can be fully executed. If a contract has not been signed prior to the effective end date of the grant and grant employees are requested to continue on the payroll, departments must submit a PTC request. PTC applies only to the renewal of grants that have been received in previous years, and for which verbal assurance of continuation from the grantor has been received. Permissions to Continue:

- Require a grant summary sheet and a memo from the department, submitted to PBO and the County Auditor;
- Are allowed for up to three months;
- Are for personnel costs or critical operating costs such as direct service delivery costs;
- Must be for personnel or critical operating costs that qualify for reimbursement under the delayed grant; and
- Must be approved by Commissioners Court prior to the end of the existing grant, generally at least two weeks prior to the grant's end date.

A budget adjustment related to a Commissioners Court-approved Permission to Continue is processed as an automatic budget adjustment, unless PBO determines that it merits further Commissioners Court review. For PTCs that cross fiscal years, the budget adjustment establishing the funding amount must equal the approved budget listed on the grant summary sheet. Departments should list the portions from each fiscal year separately on the PTC section of the grant summary sheet.

GRANT MODIFICATION APPROVAL

Changes to dates, amounts or other minor modifications that require Commissioners Court approval (signature) follow the same procedure as original grant contract approval.

PERFORMANCE MEASURES

All grants should have performance measures, including relevant outcome measures. This includes a narrative description of the outcome impact to the program. This information is stated on the grant summary sheet.

These measures should reflect the current activity of the department in the area where grant assistance is requested and the expected impact of the grant on the department's activities. If the grant is for a new program, performance measures should be supplied for the new program. If the grant is a renewal of an existing grant, departments should show the actual performance of the last complete grant cycle, the projected performance of the current grant and the projected performance of the current grant proposal.

Departments are expected to report performance measures and update information annually during the contract term.

GRANT RESPONSIBILITY

Grants that involve multiple County departments need a single person to be responsible for the daily administration and management of the grant. Contact information for that person must be noted in the grant summary sheet.

DIRECT COST OF ACCOUNTING AND AUDIT

Contact the County Auditor for assistance in estimating these costs. Include the estimate in the grant application if the costs are reimbursable. Departments should seek reimbursement for direct accounting and audit costs when applicable.

INDIRECT COSTS

The Commissioners Court has adopted an indirect cost plan that includes an indirect cost rate for each department. All grant applications should request some indirect cost amount as part of any grant application, up to the rate included in the plan. The requirement to include an indirect cost rate as part of an application may be waived annually if:

- The total amount requested, without including indirect costs is less than \$50,000.
- If a department can provide evidence that including an indirect cost rate will result in rejection of a grant application.

See Appendix #3, item K, for the approved indirect cost rate for most departments as of September 21, 2018. This information is updated during the year and PBO notifies the departments of any changes. If your department is not listed in the Appendix, please contact your PBO Analyst.

OUTSTANDING GRANT APPLICATIONS

PBO maintains a summary of outstanding grant applications and matching fund commitments. This summary is submitted to Commissioners Court every week as part of the regular grant agenda item. Departments that are notified of the denial of a grant application should inform

PBO so that the outstanding grant application summary reflects only pending County commitments.

REVENUE CERTIFICATION AND BUDGET CREATION

Once the contract has been signed by all parties, the department must:

- Forward the originals of the signed contract to the County Clerk and the grantor.
- Submit a copy of the fully-executed contract to the County Attorney's Office, the County Auditor's Office, and the Purchasing Office.

The County Auditor certifies revenue upon receipt of the fully executed contract and a GMDR. The GMDR can be found on <https://tcsapinternal.travis.local/irj/portal>. Departments should consult with Auditor's Office Grant Analysts if help is needed.

New grant budgets are processed as automatic budget adjustments after Commissioners Court approves the contract and the grant budget and the County Auditor certifies the revenue. For documentation purposes, a copy of the revenue certification memo from the County Auditor should be attached to the budget adjustment.

BUDGET ADJUSTMENTS

- All budget adjustments must comply with the grantor's requirements.
- Any budget adjustments requiring prior grantor approval are not processed until that approval is received.
- If a grantor de-obligates funding or a portion of funding before the end of the grant, a budget adjustment must immediately be sent to PBO reducing each applicable revenue and expenditure commitment item.
- If changes are required to be approved by Commissioners Court, the change must also follow the same procedure as grant modifications. For example, if new budget is being established for a multi-year grant and Commissioners Court does not approve the budget through the grant approval process on an annual basis, the establishment of the new budget must be approved by Commissioners Court as part of budget amendments and transfers.
- Budget is not transferred from a grant to another department for purchase of any items, including ITS for software licenses and phone lines. Expenses are reclassified against the grant for applicable expenditures with the proper supporting documents.
- Budget adjustment types "Supplement" and "Return" should include documentation regarding the nature of the requested action and the date, if any, when Commissioners Court approved the grant change.

PBO also has the discretion to place a budget adjustment that would otherwise be automatic on the Commissioners Court agenda for approval.

PERSONNEL ACTIONS IN GRANTS

Unless otherwise specified, departments are expected to absorb the cost of personnel changes within the grant.

Departments with grant positions should confirm with the County Auditor's Grant Personnel that grant resources are available for the starting salaries and salary adjustments for grant positions. This confirmation should be noted as part of the personnel action in SAP.

If there is insufficient budget in a grant to support the continued funding of position(s) and there is no other flexibility available in the grant budget, the department may not move the position(s) from the grant fund to the General Fund or other Special Fund without prior consultation with PBO and approval by the Commissioners Court. This applies even if the department has sufficient internal resources in the General Fund or other Special Fund to accommodate such a move.

AUTHORIZATION FOR REIMBURSED GRANTS

Many of the grants received by the County require expenditures of County funds until those expenditures are accepted and reimbursed by the grantor.

- Expenditures funded from grant funds that are not allowed under the General Fund require a written letter of approval/authorization from the grantor.
- All expenditures for reimbursable grants that have been approved by the Commissioners Court and for which revenue has been certified by the County Auditor are authorized until grant funds are available for reimbursement. Departments should request an advance payment rather than agree to a reimbursement arrangement whenever possible.

VEHICLES AND OTHER EQUIPMENT FUNDED THROUGH GRANT FUNDS

Vehicles Funded through Grant Funds

If a department plans to purchase a vehicle using grant funds, all the associated costs for the vehicle, such as fuel and maintenance, need to be covered by the grant. If the grant does not cover these costs, the department should allocate internal non-grant resources to TNR Fleet Services to fund the fuel and maintenance and any other applicable cost.

Any additional funding requests for fuel and maintenance should be coordinated with the approval of the grantor.

Vehicles purchased with grant funds are not automatically added to the County's vehicle fleet. The department must specifically request that the vehicle be added to the fleet as part of its annual budget submission and include sufficient justification for the request.

Computer Equipment Funded through Grant Funds

Computer and related IT equipment (desktop computers, laptops, mobile data computers) purchased with grant funds are not automatically eligible for replacement under the County's computer replacement policy. The department must specifically request that the equipment be added to the replacement list as part of its annual budget submission and include sufficient justification for the request.

Software Licenses and Phone Lines

If a department plans to charge software licenses or telephone lines to a grant, these charges must be supported by independent, third party invoices which clearly indicate the purchase and usage during the grant period. Internal documentation from the ITS department is not accepted.

If the proper documentation cannot be produced to support these costs, the department should allocate non-grant resources to ITS to fund the software licenses and phone lines. Any additional funding requests for software licenses and phone lines should be coordinated with the approval of the grantor.

ONLINE MANAGEMENT OF GRANTS

If a grantor utilizes an online system for approvals or modifications to grants, PBO is authorized to act on behalf of the authorized official for approving or modifying grants in all of the following circumstances:

- The grant authorized official is a member of the Commissioners Court;
- The grant contract/application has been approved by Commissioners Court;
- The change does not significantly change the scope of service of the grant from what was approved by Commissioners Court.

GRANT CLOSE-OUT

The Auditor's Office frequently is required to enter the final grant close-out documents. The Auditor's Office is authorized to submit documents to the grantor, including final Financial Status Reports, which results in the de-obligation of the remaining funds in a grant.

Any items PBO determines warrant further consideration are placed on the Commissioners Court agenda for approval.

RATIFICATION

In the rare instance when Commissioners Court action on a grant item cannot be taken within a critical legal deadline, the Commissioners Court allows PBO, the County Auditor's Office, and the County Attorney's Office to work with the department to take a professionally and legally prudent action to meet the deadline with the Commissioners Court ratifying the action as soon as possible after the fact.



TRAVIS COUNTY
FY 2019 GRANT SUMMARY SHEET

Contract #:
SAP #:

Check One:	Application Approval: <input type="checkbox"/>	Permission to Continue: <input type="checkbox"/>
	Contract Approval: <input type="checkbox"/>	Status Report: <input type="checkbox"/>
Check One:	Original: <input type="checkbox"/>	Amendment: <input type="checkbox"/>
Check One:	New Grant: <input type="checkbox"/>	Continuation Grant: <input type="checkbox"/>
Department/Division:	<input type="text"/>	
Contact Person/Title:	<input type="text"/>	
Phone Number:	<input type="text"/>	
Grant Title:	<input type="text"/>	
Grant Period:	From: <input type="text"/>	To: <input type="text"/>
Fund Source:	Federal: <input type="checkbox"/>	State: <input type="checkbox"/> Local: <input type="checkbox"/>
Grantor:	<input type="text"/>	
Will County provide grant funds to a sub-recipient?	Yes: <input type="checkbox"/>	No: <input type="checkbox"/>
Are the grant funds pass-through from another agency? If yes, list originating agency below.	Yes: <input type="checkbox"/>	No: <input type="checkbox"/>
Originating Grantor:	<input type="text"/>	

Budget Categories	Grant Funds	County Cost Share	Budgeted County Contribution #519880 (Cash Match)	In-Kind	TOTAL
Personnel:	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Operating:	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Capital Equipment:	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Indirect Costs:	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Totals:	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
FTEs:	0.00	0.00	0.00	0.00	0.00

Program Income (\$/Des):	\$ 0.00	<input type="text"/>
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Permission to Continue Request - One Line Per Fiscal Year					
Funding Source (Cost Center)	Personnel Cost	Operating Cost	Estimated Total	Filled FTE	PTC Expiration Date
	\$ 0.00	\$ 0.00	\$ 0.00	0.00	
	\$ 0.00	\$ 0.00	\$ 0.00	0.00	
Totals:	\$ 0.00	\$ 0.00	\$ 0.00		

Department	Review	Staff Initials	Comments
County Auditor	<input type="checkbox"/>		
County Attorney	<input type="checkbox"/>		

Grant Summary Sheet v 2.3

Applicable County Goal	
<div style="border: 1px solid black; width: 100%; height: 100%;"></div>	

Performance Measures					
#	Measure	Actual FY 17 Measure	Projected <input type="text" value="▼"/> FY 18 Measure	Projected FY 19 Measure	Projected FY 20 Measure
+ -	Applicable Departmental Measures				
1.	<div style="border: 1px solid black; width: 100%; height: 100%;"></div>				
2.	<div style="border: 1px solid black; width: 100%; height: 100%;"></div>				
3.	<div style="border: 1px solid black; width: 100%; height: 100%;"></div>				
+ -	Measures for the Grant				
1.	<div style="border: 1px solid black; width: 100%; height: 100%;"></div>				
	Outcome Impact Description	<div style="border: 1px solid black; width: 100%; height: 100%;"></div>			
2.	<div style="border: 1px solid black; width: 100%; height: 100%;"></div>				
	Outcome Impact Description	<div style="border: 1px solid black; width: 100%; height: 100%;"></div>			
3.	<div style="border: 1px solid black; width: 100%; height: 100%;"></div>				
	Outcome Impact Description	<div style="border: 1px solid black; width: 100%; height: 100%;"></div>			

PBO Recommendation:

1. Brief Narrative - Summary of Grant: What is the goal of the program? How does the grant fit into the current activities of the department? Is the grant starting a new program, or is it enhancing an existing one?

2. Departmental Resource Commitment: What are the long term County funding requirements of the grant?

3. County Commitment to the Grant: Is a county match required? If so, how does the department propose to fund the grant match? Please explain.

4. Does the grant program have an indirect cost allocation, in accordance with the grant rules? If not, please explain why not.

5. County Commitment to the Program Upon Termination of the Grant: Will the program end upon termination of the grant funding: Yes or No? If No, what is the proposed funding mechanism: (1) Request additional funding or (2) Use departmental resources. If (2), provide details about what internal resources are to be provided and what other programs will be discontinued as a result.

6. If this is a new program, please provide information why the County should expand into this area.

7. Please explain how this program will affect your current operations. Please tie the performance measures for this program back to the critical performance measures for your department or office.

APPENDIX #3: ADDITIONAL GUIDANCE

A. TAX REFUNDS

The County Auditor automatically debits contra-revenue commitment items (General Fund and Debt Service) to refund current and prior year tax appeals of appraised values. Interest refunds for prior year taxes are paid from a budgeted commitment item in General Administration.

The Tax Assessor Collector calculates the expenditure requirements for tax refunds.

B. CONTINGENT LIABILITIES

The County Auditor has the authority to record contingent liabilities in accordance with Generally Accepted Accounting Principles to accurately reflect the financial position of the County. The Commissioners Court, County Attorney, Risk Manager, and other elected or appointed officials should notify the County Auditor in a timely manner of any potential contingent liabilities affecting any of the County funds on the County's financial records. The County Auditor notifies the Commissioners Court, the County Attorney and, where applicable, the Risk Manager, of significant contingent liabilities that are recorded on the County's financial records.

C. INTERFUND TRANSFERS

Interfund transfers are movements of money between budgetary funds. Those that are adopted in the budget process are summarized in the Budget Recapitulation as "Other Financing Sources." The transfers are subject to the following rules:

- The County Auditor may make "transfers in" to the funds controlled by Commissioners Court from non-budgetary government funds that are at the discretion of elected officials, the Corporations' Boards of Directors, or the State of Texas (i.e., CAPSO, DAPSO, CSCD, etc.) as directed by the appropriate official.
- The County Auditor may only make "transfers out" of funds if approved by Commissioners Court (budgetary funds), with the exception of debt service funds, or approved by the responsible official (non-budgetary discretionary funds).
- The County Auditor transfers monies to the Special Funds for the full budgeted amount at the beginning of the fiscal year, unless otherwise specifically notified by PBO. If a calculation of the transfer must be made during the fiscal year, PBO performs the calculation and provides the County Auditor the amount to be transferred.
- The transfer is limited to funds available in the transferring fund. If funds are not available in the transferring fund, a transfer is made only up to the amount of available funds. If the receiving fund is at a deficit, the County Auditor, after review and approval by PBO, is authorized to transfer in a sufficient amount to cover the deficit up to the budgeted amount.

D. JURY SEQUESTRATION IN CRIMINAL CASES

If a jury is sequestered, the County Treasurer and County Auditor are authorized to advance the cost of sequestering in the amount ordered by the sequestering Judge to secure lodging and or meals. The amount expended for food and lodging shall follow the guidelines approved by Commissioners Court covering travel reimbursement for county employees. The need for jury sequestration may occur after the normal business hours of the county and without sufficient time to call an emergency session of the Commissioners Court. The normal procedures for claims processing may be adjusted accordingly.

E. PERFORMANCE BASED PAY AND EMPLOYEE RECOGNITION

The Performance Based Pay (PBP) system is a mechanism for providing financial compensation for outstanding performance, experience and achievement. Departments award PBP consistent with the rules established by the Commissioners Court.

If a department has funds in an employee recognition commitment item, the recognition expense is not to exceed \$100 per employee. The recognition expense should be limited to the cost of a plaque including engraving, lapel pins or other token of recognition. The “token of appreciation” should not be items that are intended for the entire department. Food, refreshments, decorations, entertainment or other expenses associated with a ceremony, reception or dinner are not allowable expenses.

F. FOOD AND BEVERAGE

In most circumstances, departments may not expend County funds to provide food and beverages at meetings, training for County staff, retreats or training provided on County property. This does not apply if the expense is grant allowable or otherwise allowed under these budget rules.

If the County is utilizing volunteers (non-County employees) for a governmental purpose and the event is outside of normal working hours and is expected to last more than two hours, a department may purchase food and beverages for the volunteers totaling no more than \$300 per event. Any purchase of food should be approved by the department head and utilize existing resources within the department.

Any other purchase of food and beverages must be approved by Commissioners Court.

It is not the intent for employees to provide food for a County event where a manager or director believes it to be appropriate and in such cases, an exception to this direction should be sought. The Court has approved exceptions to this direction to provide food for County Hosted Events such as: introductory social gatherings to meet prospective high grade job candidates (County Executives); and multi-governmental events hosted at County Facilities; volunteer appreciation events that exceed the guidelines listed above.

G. COMPUTER SOFTWARE TRAINING

All computer software training for Windows and Microsoft Office products is performed by ITS. No other department is authorized to solicit services for this training unless training sessions are not provided by ITS within 60 days. No payment for this training is made by the County Auditor without an accompanying written authorization from ITS.

H. PURCHASE OF CLOTHING MAY BE A TAXABLE BENEFIT

In general, the IRS requires that clothing purchased for an employee is a considered as part of their wages unless the clothing is specifically required as a condition of employment and are not worn or adaptable to general usage as ordinary clothing.

Before purchasing clothing, particularly if it is a new or not common event, please consult the County Auditor’s Office to ensure the taxable status can be determined before proceeding.

J. COUNTY BENEFITS

Fringe benefits of departments are budgeted based on the calculated costs of each benefit. The current benefit calculation rates as of October 1, 2018, are shown below.

Base Salary	Formula
FICA OASDI (506010)	Base Salary (up to \$127,200) x 0.062
FICA Medicare (506020)	Base Salary x 0.0145
Medical Insurance (506030)	Months on Payroll x \$980
Life Insurance (506040)	Months on Payroll x \$8.25
Retirement (506050)	Base Salary x 0.1534 (effective January 1, 2019)
Workers Compensation Insurance (506060)	Base Salary x “WCI Rate” shown below

Job Description	"WCI Rate"
PRINTING	0.0124
INSULATION WORK & DRIVERS	0.0367
ROAD EMPLOYEES - PAVING	0.0437
ROAD MAINT MGMT PERSONNEL	0.0056
DRIVERS	0.0297
AIRPORT, HELICOPTER OPERATIONS	0.0133
LAW ENFORCEMENT, AMBULANCE	0.0155
AUTO MECHANICS	0.0128
ENGINEERS, SURVEYORS	0.0018
CLERICAL	0.0016
CLINICAL PROFESSIONALS	0.0019
HOSPITAL PROFESSIONAL & CLERK	0.0048
BUILDING MAINTENANCE & JANITOR	0.0188
PARKS & RECREATION	0.0208

K. INDIRECT COST RATES

Below is the list of indirect cost rates for each department to use when applying for grants.

Approved by Commissioners Court on August 21, 2018

Number	Department Name	Calculated Rate
101	County Judge	381.50
102	Commissioner - Precinct 1	45.05
103	Commissioner - Precinct 2	50.74
104	Commissioner - Precinct 3	48.60
105	Commissioner - Precinct 4	36.93
108	Tax Collector	74.65
113	Exposition Center	6.46
119	Count Attorney	50.72
120	County Clerk	42.20
121	District Clerk	55.57
122	Civil Courts	40.17
123	District Attorney	27.56
124	Criminal Courts	54.93
125	Probate Courts	37.50
126	Justice of Peace – Precinct 1	60.96
127	Justice of Peace – Precinct 2	50.61
128	Justice of Peace – Precinct 3	49.44
129	Justice of Peace – Precinct 4	56.61
130	Justice of Peace – Precinct 5	81.32
131	Constable - Precinct 1	63.43
132	Constable - Precinct 2	57.02
133	Constable - Precinct 3	52.70
134	Constable - Precinct 4	52.53
135	Constable - Precinct 5	37.50
137	Sheriff	24.46
138	Medical Examiner	37.43
139	Community Supervision & Corrections	34.42
140	Counseling and Educational Services	51.93
142	Pre-Trial Services	50.31
143	Juvenile Pub Defender	35.59
145	Juvenile Probation	28.11
147	Juvenile Public Defender	72.55
149	Juvenile Probation	38.08
154	Emergency Services	16.49
155	Transportation and Natural Resources	34.78
158	Health and Human Services	68.24
159	Emergency Medical Services	32.33
194	Legal Mandated Fees-civil	399.50
	Composite Travis County Rate	36.18

L. PEACE OFFICER PAY SCALE (SHERIFF'S OFFICE)

PG	STEP	1	2	3	4	5	6	7	8	9	10	11	
80	Cadet	hr	19.23	19.62									
		mo	3,333.33	3,400.00									
		yr	40,000.00	40,800.00									
81	Corrections Officer	hr	21.76	22.31	22.85	23.39	23.96	24.53	25.25	25.86	26.48	27.11	27.74
		mo	3,771.30	3,867.20	3,960.02	4,055.05	4,152.38	4,252.04	4,376.58	4,481.62	4,589.18	4,699.33	4,807.40
		yr	45,255.64	46,406.39	47,520.23	48,660.59	49,828.53	51,024.48	52,518.93	53,779.38	55,070.16	56,391.91	57,688.85
82	Cert Peace Officer (CPO)	hr	23.06										
		mo	3,997.57										
		yr	47,970.87										
83	Sr Corrections Officer	hr	23.65	24.25	24.83	25.43	26.04	26.66	27.45	28.10	28.78	29.47	30.15
		mo	4,099.23	4,203.49	4,304.37	4,407.68	4,513.46	4,621.78	4,757.16	4,871.32	4,988.24	5,107.95	5,225.43
		yr	49,190.79	50,441.89	51,652.47	52,892.12	54,161.48	55,461.38	57,085.89	58,455.81	59,858.82	61,295.36	62,705.16
72	LE Deputy Sheriff	hr	25.65	26.16	26.68	27.22	27.76	28.32	28.88	29.46	30.05	30.65	31.26
		mo	4,445.65	4,534.57	4,625.25	4,717.75	4,812.11	4,908.36	5,006.52	5,106.66	5,208.78	5,312.96	5,419.22
		yr	53,347.85	54,414.80	55,502.96	56,612.99	57,745.28	58,900.29	60,078.19	61,279.87	62,505.30	63,755.57	65,030.65
84	Sr CPO	hr	25.85	26.47	27.11	27.76	28.43	29.26	29.96	30.68	31.42	32.14	32.84
		mo	4,481.33	4,588.88	4,699.01	4,811.79	4,927.27	5,071.60	5,193.31	5,317.95	5,445.58	5,570.83	5,703.83
		yr	53,775.98	55,066.56	56,388.10	57,741.47	59,127.30	60,859.16	62,319.66	63,815.39	65,346.97	66,849.92	68,419.92
74	LE Sr Deputy Sheriff	hr	27.44	28.10	28.78	29.47	30.17	30.90	31.80	32.57	33.35	34.15	34.93
		mo	4,756.84	4,871.00	4,987.92	5,107.61	5,230.20	5,355.73	5,512.61	5,644.91	5,780.39	5,919.11	6,055.24
		yr	57,082.08	58,451.99	59,855.01	61,291.33	62,762.45	64,268.78	66,151.27	67,738.87	69,364.65	71,029.26	72,662.89
75	LE Detective	hr			36.14	36.72	37.31	37.90	38.51	39.75	40.39	41.04	41.69
		mo			6,264.32	6,364.55	6,466.37	6,569.82	6,674.96	6,890.78	7,001.03	7,113.05	7,226.79
		yr			75,171.90	76,374.63	77,596.46	78,837.81	80,099.52	82,689.36	84,012.39	85,356.64	86,721.46
88	Corrections Sergeant	hr	35.76	36.45	37.15	37.86	38.59	39.28	39.99	40.71	41.44	42.44	42.87
		mo	6,198.20	6,317.21	6,438.49	6,562.16	6,688.13	6,808.50	6,931.07	7,055.86	7,182.84	7,356.91	7,430.50
		yr	74,378.42	75,806.46	77,261.88	78,745.94	80,257.58	81,701.97	83,172.87	84,670.30	86,194.03	88,282.96	89,165.97
76	LE Sergeant	hr					40.13	40.85	41.59	42.33	43.10	44.14	44.58
		mo					6,955.65	7,080.86	7,208.31	7,338.07	7,470.15	7,651.21	7,727.73
		yr					83,467.77	84,970.29	86,499.75	88,056.79	89,641.84	91,814.58	92,732.80
89	Corrections Lieutenant	hr			43.00	43.82	44.66		45.52	46.43	47.36	48.31	49.27
		mo			7,452.72	7,595.86	7,741.63		7,890.30	8,048.15	8,209.11	8,373.27	8,540.73
		yr			89,432.65	91,150.30	92,899.56		94,683.61	96,577.78	98,509.28	100,479.19	102,488.76
77	LE Lieutenant	hr						47.34	48.29	49.25	50.24	51.24	
		mo						8,205.92	8,370.05	8,537.44	8,708.20	8,882.36	
		yr						98,471.10	100,440.57	102,449.31	104,498.35	106,588.34	

PG	STEP	12	13	14	15	16	17	18	19	20	21	
81	Corrections Officer	hr	28.37	29.03	30.14	30.14	30.14	30.14	30.14	30.14	30.14	30.14
		mo	4,917.98	5,031.09	5,223.66	5,223.66	5,223.66	5,223.66	5,223.66	5,223.66	5,223.66	5,223.66
		yr	59,015.70	60,373.10	62,683.95	62,683.95	62,683.95	62,683.95	62,683.95	62,683.95	62,683.95	62,683.95
82	Cert Peace Officer (CPO)	hr										
		mo										
		yr										
83	Sr Corrections Officer	hr	30.84	31.55	32.76	32.76	32.76	32.76	32.76	32.76	32.76	32.76
		mo	5,345.62	5,468.57	5,677.90	5,677.90	5,677.90	5,677.90	5,677.90	5,677.90	5,677.90	5,677.90
		yr	64,147.42	65,622.78	68,134.76	68,134.76	68,134.76	68,134.76	68,134.76	68,134.76	68,134.76	68,134.76
72	LE Deputy Sheriff	hr	31.89	32.53	33.18	33.18	33.18	33.18	33.18	33.18	33.18	33.18
		mo	5,527.60	5,638.15	5,750.91	5,750.91	5,750.91	5,750.91	5,750.91	5,750.91	5,750.91	5,750.91
		yr	66,331.19	67,657.82	69,010.98	69,010.98	69,010.98	69,010.98	69,010.98	69,010.98	69,010.98	69,010.98
84	Sr CPO	hr	32.88	33.63	34.92	34.92	34.92	34.92	34.92	34.92	34.92	34.92
		mo	5,698.95	5,830.03	6,053.19	6,053.19	6,053.19	6,053.19	6,053.19	6,053.19	6,053.19	6,053.19
		yr	68,387.44	69,960.39	72,638.28	72,638.28	72,638.28	72,638.28	72,638.28	72,638.28	72,638.28	72,638.28
74	LE Sr Deputy Sheriff	hr	35.74	36.56	37.96	37.96	37.96	37.96	37.96	37.96	37.96	37.96
		mo	6,194.52	6,336.99	6,579.56	6,579.56	6,579.56	6,579.56	6,579.56	6,579.56	6,579.56	6,579.56
		yr	74,334.29	76,043.88	78,954.71	78,954.71	78,954.71	78,954.71	78,954.71	78,954.71	78,954.71	78,954.71
75	LE Detective	hr	42.36	43.04	44.43	44.43	44.43	44.43	44.43	44.43	44.43	44.43
		mo	7,342.47	7,459.93	7,759.27	7,759.27	7,759.27	7,759.27	7,759.27	7,759.27	7,759.27	7,759.27
		yr	88,109.62	89,519.22	92,406.92	92,406.92	92,406.92	92,406.92	92,406.92	92,406.92	92,406.92	92,406.92
88	Corrections Sergeant	hr	43.64	44.43	45.22	46.04	46.30	46.30	46.49	46.49	46.49	46.49
		mo	7,564.25	7,700.40	7,838.99	7,980.10	8,025.77	8,025.77	8,057.47	8,057.47	8,057.47	8,057.47
		yr	90,770.96	92,404.80	94,067.93	95,761.17	96,309.19	96,309.19	96,689.58	96,689.58	96,689.58	96,689.58
76	LE Sergeant	hr	45.39	46.20	47.03	47.88	48.15	48.15	48.81	48.81	48.81	48.81
		mo	7,866.84	8,008.44	8,152.58	8,299.33	8,346.78	8,346.78	8,460.34	8,460.34	8,460.34	8,460.34
		yr	94,402.08	96,101.27	97,831.01	99,591.93	100,161.37	100,161.37	101,524.08	101,524.08	101,524.08	101,524.08
89	Corrections Lieutenant	hr	50.07	51.07	52.10	53.14	54.20	54.63	54.65	54.65	54.65	54.65
		mo	8,679.34	8,852.94	9,029.99	9,210.59	9,394.82	9,468.35	9,472.29	9,472.29	9,472.29	9,472.29
		yr	104,152.10	106,235.31	108,359.87	110,527.09	112,737.80	113,620.17	113,667.47	113,667.47	113,667.47	113,667.47
77	LE Lieutenant	hr	52.08	53.12	54.18	55.26	56.37	56.81	56.81	56.81	56.81	56.81
		mo	9,026.51	9,207.04	9,391.19	9,579.01	9,770.59	9,847.11	9,847.11	9,847.11	9,847.11	9,847.11
		yr	108,318.07	110,484.44	112,694.30	114,948.07	117,247.04	118,165.27	118,165.27	118,165.27	118,165.27	118,165.27

EMPLOYEES WHO ARE IN POSITIONS SUBJECT TO TCSO POPS THE FOLLOWING APPLIES MONTHLY:				
CERTIFIED FTO:	\$125	BI-LINGUAL SKILLS TEST:	\$125	TROLE LICENSE:
		SPANISH, VIETNAMESE		INTERMEDIATE
		AMERICAN SIGN LANGUAGE		ADVANCED
				MASTERS
				\$150

Positions on the Peace Officer Pay Scale are based on their annual salary. Hourly Rates and monthly salaries are shown for illustrative purposes.
Numbers that are italicized and shaded in grey may be used for pay administration purposes if needed, but were not used in the pay determination methodology.

M. PEACE OFFICER PAY SCALE (NOT IN SHERIFF'S OFFICE)

PG	STEP	1	2	3	4	5	6	7	8	9	10	11	
60	Deputy Constable	hr	24.37	24.85	25.35	25.86	26.37	26.90	27.44	27.99	28.55	29.12	29.70
	Park Ranger	mo	4,223.36	4,307.84	4,393.99	4,481.86	4,571.50	4,662.94	4,756.19	4,851.32	4,948.33	5,047.32	5,148.26
		yr	50,680.35	51,694.06	52,727.91	53,782.35	54,858.00	55,955.29	57,074.22	58,215.86	59,379.97	60,567.87	61,779.08
62	Deputy Constable Sr	hr	26.07	26.70	27.34	27.99	28.67	29.35	30.21	30.94	31.68	32.44	33.19
	Park Ranger Sr	mo	4,518.99	4,627.46	4,738.52	4,852.22	4,968.70	5,087.95	5,236.97	5,362.66	5,491.37	5,623.14	5,752.47
		yr	54,227.88	55,529.48	56,862.28	58,226.68	59,624.39	61,055.40	62,843.70	64,351.94	65,896.47	67,477.70	69,029.65
64	Constable Sergeant	hr	35.16	35.88	36.61	37.36	38.12	38.81	39.51	40.22	40.94	41.93	42.35
	Park Ranger Supervisor	mo	6,094.88	6,219.26	6,346.18	6,475.69	6,607.86	6,726.82	6,847.91	6,971.17	7,096.65	7,268.65	7,341.35
		yr	73,138.55	74,631.09	76,154.20	77,708.27	79,294.37	80,721.79	82,174.87	83,654.06	85,159.75	87,223.85	88,096.26
66	Chief Dep Constable	hr	37.74	38.51	39.30	40.10	40.92	41.76	42.61	43.46	44.33	45.22	46.12
		mo	6,542.24	6,675.76	6,812.00	6,951.02	7,092.88	7,237.63	7,385.33	7,533.04	7,683.69	7,837.39	7,994.12
		yr	78,506.84	80,109.07	81,743.97	83,412.19	85,114.56	86,851.51	88,623.90	90,396.50	92,204.31	94,048.62	95,929.42
67	Investigator	hr	34.71	35.42	36.14	36.72	37.31	37.90	38.51	39.75	40.39	41.04	41.69
		mo	6,016.26	6,139.04	6,264.32	6,364.55	6,466.37	6,569.82	6,674.96	6,890.78	7,001.03	7,113.05	7,226.79
		yr	72,195.08	73,668.53	75,171.90	76,374.63	77,596.46	78,837.81	80,099.52	82,689.36	84,012.39	85,356.64	86,721.46
68	Chief Dep Const., Pct 5	hr	41.52	42.37	43.23	44.11	45.01	45.93	46.87	47.81	48.76	49.74	50.73
		mo	7,196.47	7,343.34	7,493.19	7,646.12	7,802.17	7,961.39	8,123.85	8,286.35	8,452.07	8,621.12	8,793.54
		yr	86,357.61	88,120.02	89,918.28	91,753.47	93,625.99	95,536.71	97,486.25	99,436.21	101,424.78	103,453.46	105,522.45
69	Investigations Lieutenant	hr	37.74	38.51	39.30	40.10	40.92	41.76	42.61	43.46	44.33	45.22	46.12
		mo	6,542.24	6,675.76	6,812.00	6,951.02	7,092.88	7,237.63	7,385.33	7,533.04	7,683.69	7,837.39	7,994.12
		yr	78,506.84	80,109.07	81,743.97	83,412.19	85,114.56	86,851.51	88,623.90	90,396.50	92,204.31	94,048.62	95,929.42
70	Constable Lieutenant	hr	36.39	37.14	37.89	38.67	39.46	40.17	40.89	41.63	42.38	43.40	43.84
	Chief Park Ranger	mo	6,308.20	6,436.93	6,568.30	6,702.34	6,839.14	6,962.25	7,087.58	7,215.16	7,345.03	7,523.06	7,598.30
		yr	75,698.40	77,243.18	78,819.59	80,428.06	82,069.68	83,547.06	85,051.00	86,581.95	88,140.34	90,276.69	91,179.63

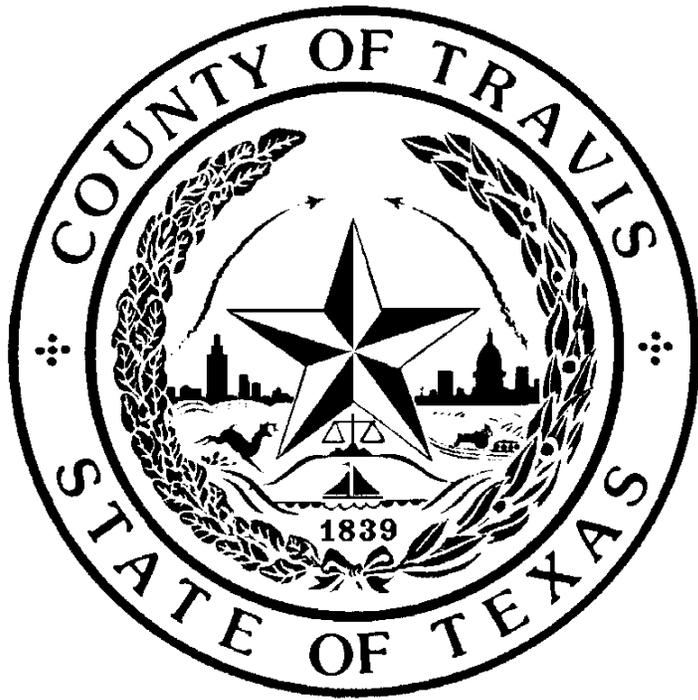
PG	STEP	12	13	14	15	16	17	18	19	20	21	
60	Deputy Constable	hr	30.30	30.90	31.52	31.52	31.52	31.52	31.52	31.52	31.52	31.52
	Park Ranger	mo	5,251.23	5,356.24	5,463.37	5,463.37	5,463.37	5,463.37	5,463.37	5,463.37	5,463.37	5,463.37
		yr	63,014.70	64,274.93	65,560.41	65,560.41	65,560.41	65,560.41	65,560.41	65,560.41	65,560.41	65,560.41
62	Deputy Constable Sr	hr	33.95	34.73	36.06	36.06	36.06	36.06	36.06	36.06	36.06	36.06
	Park Ranger Sr	mo	5,884.81	6,020.15	6,250.59	6,250.59	6,250.59	6,250.59	6,250.59	6,250.59	6,250.59	6,250.59
		yr	70,617.67	72,241.76	75,007.05	75,007.05	75,007.05	75,007.05	75,007.05	75,007.05	75,007.05	75,007.05
64	Constable Sergeant	hr	43.12	43.89	44.68	45.49	45.75	45.75	46.37	46.37	46.37	46.37
	Park Ranger Supervisor	mo	7,473.49	7,608.02	7,744.95	7,884.36	7,929.44	7,929.44	8,037.33	8,037.33	8,037.33	8,037.33
		yr	89,681.94	91,296.26	92,939.44	94,612.32	95,153.33	95,153.33	96,447.94	96,447.94	96,447.94	96,447.94
66	Chief Dep Constable	hr	46.87	47.81	48.76	49.74	50.73	51.13	51.13	51.13	51.13	51.13
		mo	8,123.85	8,286.33	8,452.07	8,621.10	8,793.54	8,862.40	8,862.40	8,862.40	8,862.40	8,862.40
		yr	97,486.25	99,436.00	101,424.78	103,453.25	105,522.45	106,348.81	106,348.81	106,348.81	106,348.81	106,348.81
67	Investigator	hr	42.36	43.04	43.73	44.43	44.43	44.43	44.43	44.43	44.43	44.43
		mo	7,342.47	7,459.93	7,579.27	7,700.58	7,700.58	7,700.58	7,700.58	7,700.58	7,700.58	7,700.58
		yr	88,109.62	89,519.22	90,951.30	92,406.92	92,406.92	92,406.92	92,406.92	92,406.92	92,406.92	92,406.92
68	Chief Dep Const., Pct 5	hr	51.56	52.59	53.64	54.71	55.81	56.24	56.24	56.24	56.24	56.24
		mo	8,936.23	9,114.96	9,297.28	9,483.22	9,672.89	9,748.63	9,748.63	9,748.63	9,748.63	9,748.63
		yr	107,234.78	109,379.52	111,567.30	113,798.60	116,074.64	116,983.53	116,983.53	116,983.53	116,983.53	116,983.53
69	Investigations Lieutenant	hr	46.87	47.81	48.76	49.74	50.73	51.13	51.13	51.13	51.13	51.13
		mo	8,123.85	8,286.33	8,452.07	8,621.10	8,793.54	8,862.40	8,862.40	8,862.40	8,862.40	8,862.40
		yr	97,486.25	99,436.00	101,424.78	103,453.25	105,522.45	106,348.81	106,348.81	106,348.81	106,348.81	106,348.81
70	Constable Lieutenant	hr	44.63	45.43	46.25	47.08	47.35	47.35	47.99	47.99	47.99	47.99
	Chief Park Ranger	mo	7,735.07	7,874.30	8,016.03	8,160.31	8,206.98	8,206.98	8,318.63	8,318.63	8,318.63	8,318.63
		yr	92,820.81	94,491.63	96,192.32	97,923.75	98,483.70	98,483.70	99,823.62	99,823.62	99,823.62	99,823.62

EMPLOYEES WHO ARE IN POSITIONS SUBJECT TO NON-TCSO POPS THE FOLLOWING APPLIES MONTHLY:						
CERTIFIED FTO:	\$125	BI-LINGUAL SKILLS TEST:	\$125	TCOLE LICENSE:		
CONSTABLES CPP:	\$125	SPANISH		INTERMEDIATE		MASTERS
PARK RANGERS EMT B:	\$125	AMERICAN SIGN LANGUAGE		\$50	\$100	\$150
		VIETNAMESE				

Positions on the Peace Officer Pay Scale are paid based on their annual salary. Hourly rates and monthly salaries are shown for illustrative purposes.

N. CLASSIFIED EMPLOYEE PAY SCALE

Pay Grade	Pay Rate	Hiring Levels										10% Above Midpoint	Maximum	Range Width	Pay Grd Diff	
		Minimum	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Midpoint						
1 - 6	Retired	Note: Travis County Livable Wage for Regular and Temporary Employees (excluding Seasonals and Election Day Workers) is \$13.00/hr.														
7	Hourly	\$9.88	\$9.97	\$10.25	\$10.56	\$10.84	\$11.13	\$11.85	\$11.85	\$13.05	\$14.52	\$14.52	\$14.52			
	Monthly	\$1,678.11	\$1,728.13	\$1,778.40	\$1,830.40	\$1,878.93	\$1,929.20	\$2,055.68	\$2,055.68	\$2,261.26	\$2,517.16	\$2,517.16	\$2,517.16			
	Annual	\$20,137.31	\$20,737.60	\$21,340.80	\$21,964.80	\$22,547.20	\$23,150.40	\$24,668.16	\$24,668.16	\$27,135.06	\$30,205.97	\$30,205.97	\$30,205.97	50%	9%	
8	Hourly	\$10.36	\$10.67	\$10.98	\$11.29	\$11.60	\$11.91	\$12.69	\$12.69	\$14.19	\$15.54	\$15.54	\$15.54			
	Monthly	\$1,795.21	\$1,849.47	\$1,903.20	\$1,956.93	\$2,010.67	\$2,064.40	\$2,199.15	\$2,199.15	\$2,419.06	\$2,692.62	\$2,692.62	\$2,692.62			
	Annual	\$21,542.56	\$22,193.60	\$22,838.40	\$23,483.20	\$24,128.00	\$24,772.80	\$26,389.79	\$26,389.79	\$29,028.69	\$32,313.84	\$32,313.84	\$32,313.84	50%	7%	
9	Hourly	\$11.09	\$11.42	\$11.75	\$12.08	\$12.41	\$12.75	\$13.58	\$13.58	\$14.94	\$16.63	\$16.63	\$16.63			
	Monthly	\$1,921.47	\$1,979.47	\$2,036.67	\$2,093.87	\$2,151.07	\$2,210.00	\$2,353.80	\$2,353.80	\$2,589.18	\$2,882.20	\$2,882.20	\$2,882.20			
	Annual	\$23,057.63	\$23,753.60	\$24,440.00	\$25,126.40	\$25,812.80	\$26,500.00	\$28,245.57	\$28,245.57	\$31,070.21	\$34,586.45	\$34,586.45	\$34,586.45	50%	7%	
10	Hourly	\$11.87	\$12.22	\$12.58	\$12.94	\$13.29	\$13.84	\$14.00	\$14.54	\$15.99	\$17.80	\$17.80	\$17.80			
	Monthly	\$2,056.79	\$2,118.13	\$2,180.53	\$2,242.93	\$2,303.60	\$2,364.27	\$2,426.67	\$2,519.57	\$2,771.53	\$3,085.19	\$3,085.19	\$3,085.19			
	Annual	\$24,681.49	\$25,417.60	\$26,166.40	\$26,915.20	\$27,643.20	\$28,371.20	\$29,120.00	\$30,234.88	\$33,258.37	\$37,022.24	\$37,022.24	\$37,022.24	50%	7%	
11	Hourly	\$12.70	\$13.08	\$13.46	\$13.85	\$14.23	\$14.61	\$14.99	\$15.56	\$17.11	\$19.05	\$19.05	\$19.05			
	Monthly	\$2,201.46	\$2,267.20	\$2,333.07	\$2,400.67	\$2,466.53	\$2,532.40	\$2,598.27	\$2,696.79	\$2,966.46	\$3,302.18	\$3,302.18	\$3,302.18			
	Annual	\$26,417.46	\$27,206.40	\$27,996.80	\$28,808.00	\$29,598.40	\$30,388.80	\$31,179.20	\$32,361.47	\$35,597.54	\$39,626.19	\$39,626.19	\$39,626.19	50%	7%	
12	Hourly	\$13.59	\$13.99	\$14.40	\$14.81	\$15.22	\$15.62	\$16.03	\$16.65	\$18.31	\$20.38	\$20.38	\$20.38			
	Monthly	\$2,355.20	\$2,424.93	\$2,496.00	\$2,567.07	\$2,638.13	\$2,707.47	\$2,778.53	\$2,885.13	\$3,173.65	\$3,532.80	\$3,532.80	\$3,532.80			
	Annual	\$28,262.42	\$29,099.20	\$29,952.00	\$30,804.80	\$31,657.60	\$32,489.60	\$33,342.40	\$34,621.60	\$38,083.76	\$42,393.63	\$42,393.63	\$42,393.63	50%	7%	
13	Hourly	\$14.54	\$14.98	\$15.41	\$15.85	\$16.29	\$16.72	\$17.16	\$17.81	\$19.59	\$21.81	\$21.81	\$21.81			
	Monthly	\$2,519.90	\$2,596.53	\$2,671.07	\$2,747.33	\$2,823.60	\$2,899.13	\$2,974.40	\$3,086.89	\$3,395.58	\$3,779.85	\$3,779.85	\$3,779.85			
	Annual	\$30,238.63	\$31,158.40	\$32,052.80	\$32,968.00	\$33,863.20	\$34,777.60	\$35,692.80	\$37,042.72	\$40,746.99	\$45,358.25	\$45,358.25	\$45,358.25	50%	7%	
14	Hourly	\$15.55	\$16.02	\$16.48	\$16.95	\$17.41	\$17.89	\$18.35	\$19.05	\$20.95	\$23.33	\$23.33	\$23.33			
	Monthly	\$2,695.46	\$2,776.80	\$2,856.53	\$2,938.00	\$3,017.73	\$3,100.93	\$3,180.67	\$3,301.93	\$3,632.13	\$4,043.18	\$4,043.18	\$4,043.18			
	Annual	\$32,345.46	\$33,321.60	\$34,278.40	\$35,256.00	\$36,212.80	\$37,211.20	\$38,168.00	\$39,623.17	\$43,585.57	\$48,518.19	\$48,518.19	\$48,518.19	50%	7%	
15	Hourly	\$16.54	\$17.14	\$17.64	\$18.13	\$18.63	\$19.14	\$19.63	\$20.80	\$22.88	\$25.88	\$25.88	\$25.88			
	Monthly	\$2,884.04	\$2,970.93	\$3,057.80	\$3,142.53	\$3,229.20	\$3,317.60	\$3,402.53	\$3,605.06	\$3,965.56	\$4,326.07	\$4,326.07	\$4,326.07			
	Annual	\$34,608.50	\$35,651.20	\$36,691.20	\$37,710.40	\$38,729.60	\$39,811.20	\$40,830.40	\$43,260.67	\$47,586.66	\$51,912.85	\$51,912.85	\$51,912.85	50%	9%	
16	Hourly	\$17.80	\$18.34	\$18.87	\$19.40	\$19.94	\$20.47	\$21.00	\$22.25	\$24.48	\$26.70	\$26.70	\$26.70			
	Monthly	\$3,085.33	\$3,178.93	\$3,270.80	\$3,362.67	\$3,456.27	\$3,548.13	\$3,640.00	\$3,856.67	\$4,242.33	\$4,628.00	\$4,628.00	\$4,628.00			
	Annual	\$37,024.00	\$38,147.20	\$39,249.60	\$40,352.00	\$41,475.20	\$42,577.60	\$43,680.00	\$46,280.00	\$50,908.00	\$55,536.00	\$55,536.00	\$55,536.00	50%	7%	
17	Hourly	\$19.05	\$19.62	\$20.19	\$20.76	\$21.33	\$21.90	\$22.48	\$23.81	\$26.19	\$28.57	\$28.57	\$28.57			
	Monthly	\$3,301.26	\$3,400.80	\$3,499.60	\$3,598.40	\$3,697.20	\$3,796.00	\$3,896.53	\$4,126.58	\$4,539.24	\$4,951.89	\$4,951.89	\$4,951.89			
	Annual	\$39,615.06	\$40,809.60	\$41,995.20	\$43,180.80	\$44,366.40	\$45,552.00	\$46,738.40	\$49,518.96	\$54,470.83	\$59,422.69	\$59,422.69	\$59,422.69	50%	7%	
18	Hourly	\$20.38	\$20.99	\$21.60	\$22.21	\$22.82	\$23.43	\$24.05	\$25.47	\$28.02	\$30.56	\$30.56	\$30.56			
	Monthly	\$3,531.84	\$3,638.27	\$3,744.00	\$3,848.73	\$3,955.47	\$4,061.20	\$4,168.67	\$4,418.80	\$4,856.28	\$5,293.76	\$5,293.76	\$5,293.76			
	Annual	\$42,382.08	\$43,659.20	\$44,928.00	\$46,196.80	\$47,465.60	\$48,734.40	\$50,004.00	\$52,977.60	\$58,275.36	\$63,573.12	\$63,573.12	\$63,573.12	50%	7%	
19	Hourly	\$21.80	\$22.46	\$23.11	\$23.76	\$24.42	\$25.07	\$25.73	\$27.25	\$29.98	\$32.70	\$32.70	\$32.70			
	Monthly	\$3,778.88	\$3,893.07	\$4,005.73	\$4,118.40	\$4,232.80	\$4,345.47	\$4,459.87	\$4,723.59	\$5,195.96	\$5,668.31	\$5,668.31	\$5,668.31			
	Annual	\$45,346.50	\$46,716.80	\$48,068.80	\$49,420.80	\$50,793.60	\$52,145.60	\$53,518.40	\$56,683.12	\$62,351.54	\$68,019.74	\$68,019.74	\$68,019.74	50%	7%	
20	Hourly	\$23.33	\$24.04	\$24.73	\$25.43	\$26.13	\$26.83	\$27.53	\$28.23	\$29.17	\$30.00	\$30.00	\$30.00			
	Monthly	\$4,044.23	\$4,166.93	\$4,286.53	\$4,407.87	\$4,529.20	\$4,650.53	\$4,771.87	\$4,893.20	\$5,055.30	\$5,217.44	\$5,217.44	\$5,217.44			
	Annual	\$48,530.77	\$50,003.20	\$51,438.40	\$52,894.40	\$54,350.40	\$55,806.40	\$57,262.40	\$58,718.40	\$60,663.62	\$66,729.94	\$66,729.94	\$66,729.94	50%	7%	
21	Hourly	\$24.97	\$25.72	\$26.47	\$27.21	\$27.96	\$28.71	\$29.46	\$30.21	\$31.21	\$32.21	\$32.21	\$32.21			
	Monthly	\$4,327.87	\$4,458.13	\$4,588.13	\$4,716.40	\$4,846.40	\$4,976.40	\$5,106.40	\$5,236.40	\$5,409.86	\$5,583.32	\$5,583.32	\$5,583.32			
	Annual	\$51,934.48	\$53,497.60	\$55,057.60	\$56,596.80	\$58,136.00	\$59,716.80	\$61,276.80	\$62,836.80	\$64,918.26	\$71,410.14	\$71,410.14	\$71,410.14	50%	7%	
22	Hourly	\$26.72	\$27.52	\$28.32	\$29.13	\$29.93	\$30.73	\$31.53	\$32.33	\$33.40	\$34.08	\$34.08	\$34.08			
	Monthly	\$4,631.57	\$4,771.13	\$4,908.80	\$5,049.20	\$5,187.87	\$5,326.53	\$5,465.20	\$5,603.87	\$5,789.47	\$6,368.42	\$6,368.42	\$6,368.42			
	Annual	\$55,578.85	\$57,241.60	\$58,905.60	\$60,590.40	\$62,254.40	\$63,918.40	\$65,582.40	\$67,246.40	\$69,473.66	\$76,421.07	\$76,421.07	\$76,421.07	50%	7%	
23	Hourly	\$28.59	\$29.45	\$30.31	\$31.17	\$32.02	\$32.88	\$33.73	\$34.59	\$37.17	\$40.88	\$40.88	\$40.88			
	Monthly	\$4,955.55	\$5,104.67	\$5,253.73	\$5,401.07	\$5,550.13	\$5,699.20	\$5,848.53	\$5,998.00	\$6,442.21	\$7,086.44	\$7,086.44	\$7,086.44			
	Annual	\$59,466.58	\$61,256.00	\$63,044.80	\$64,812.80	\$66,601.60	\$68,390.40	\$70,188.40	\$71,947.20	\$77,306.53	\$85,037.26	\$85,037.26	\$85,037.26	60%	11%	
24	Hourly	\$30.80	\$31.51	\$32.21	\$32.91	\$33.61	\$34.31	\$35.01	\$35.71	\$37.02	\$38.33	\$38.33	\$38.33			
	Monthly	\$5,303.20	\$5,461.73	\$5,621.20	\$5,780.67	\$5,940.13	\$6,099.60	\$6,259.07	\$6,418.53	\$6,894.16	\$7,583.58	\$7,583.58	\$7,583.58			
	Annual	\$63,638.43	\$65,540.80	\$67,454.40	\$69,368.00	\$71,281.60	\$73,195.20	\$75,108.80	\$77,000.60	\$82,729.92	\$91,002.91	\$91,002.91	\$91,002.91	60%	7%	
25	Hourly	\$32.74	\$33.72	\$34.71	\$35.68	\$36.66	\$37.65	\$38.63	\$39.62	\$42.56	\$46.82	\$46.82	\$46.82			
	Monthly	\$5,674.86	\$5,844.80	\$6,016.40	\$6,184.53	\$6,354.40	\$6,526.00	\$6,698.87	\$6,874.47	\$7,377.05	\$8,114.76	\$8,114.76	\$8,114.76			
	Annual	\$68,095.87	\$70,137.60	\$72,196.80	\$74,214.40	\$76,252.80	\$78,312.00	\$80,380.00	\$82,409.60	\$88,524.59	\$97,377.07	\$97,377.07	\$97,377.07	60%	7%	
26	Hourly	\$35.03	\$36.08	\$37.14	\$38.18	\$39.24	\$40.28	\$41.34	\$42.38	\$45.54	\$50.09	\$50.09	\$50.09			
	Monthly	\$6,071.80	\$6,253.87	\$6,437.60	\$6,617.87	\$6,801.60	\$6,981.87	\$7,165.60	\$7,345.87	\$7,893.34	\$8,682.68	\$8,682.68	\$8,682.68			
	Annual	\$72,861.57	\$75,046.40	\$77,251.20	\$79,414.40	\$81,619.20	\$83,782.40	\$85,987.20	\$88,150.40	\$94,720.08	\$104,192.19	\$104,192.19	\$104,192.19	60%	7%	
27	Hourly	\$37.48	\$38.60	\$39.73	\$40.86	\$41.97	\$43.10	\$44.23	\$45.35	\$48.72	\$53.60					



GLOSSARY

Accrual

An expenditure that is recognized for a fiscal year but not received or disbursed until a subsequent fiscal year. Departmental expenditure accruals may also include payables and outstanding encumbrances at the end of the fiscal year for obligations attributable to that fiscal year.

Ad Valorem Tax

Also referred to as Property Tax. This is a tax of real estate or personal property based on the taxable value of the property and is assessed at a rate per \$100 of taxable value. The Commissioners Court sets the ad valorem tax rate annually as part of the budget process. The tax rate consists of two parts: the maintenance and operations rate that is levied to pay for General Fund operations, and the debt service rate for general obligation debt service.

Adjusted Budget

The Adopted Budget, amended by adjustments approved by Commissioners Court throughout the fiscal year and prior-year budget carryovers. Also known as the Revised Budget.

Adopted Budget

A financial plan approved by Commissioners Court for use in the County's fiscal year of October 1 to September 30. By State law, the Adopted Budget must be a balanced budget.

Allocated Reserve

A reserve available for potential expenditures that may occur throughout the fiscal year. Accessing the allocated reserve for expenditures must be approved by the Commissioners Court.

Allocation

A budgeted portion of an appropriation, which is designated for expenditure by specific departments or offices or for special purposes, activities, or objects.

Appropriation

An authorization made by the Commissioners Court, which allows officials to incur obligations and make expenditures of governmental resources in a given fiscal year, for specified amounts.

Assessed Valuation

The valuation set for Travis County properties by the Travis Central Appraisal District as a basis for levying property taxes.

Average Homestead Taxable Value

The mean property value of Travis County homesteads after a 20% homestead exemption and other required adjustments are applied, as appraised and certified by the Travis Central Appraisal District. For FY 2016, the average homestead taxable value is \$262,520.

Average Homestead Value

The mean property value of Travis County homesteads, as appraised and certified by the Travis Central Appraisal District. For FY 2016, the average homestead value is \$350,082.

Basis of Accounting

The method of tracking and recognizing revenue and expenditures in the County's accounting records. Accounting records for governmental funds are maintained on a modified accrual basis. Revenue is recognized when it is measureable and available. Accounting for internal service funds, which are proprietary funds, is based on the full accrual method. Expenditures generally are recorded when a liability is incurred under either basis of accounting.

Basis of Budgeting

See also Modified Accrual. Travis County's basis of budgeting for governmental funds is the modified accrual basis. Budgeting for internal service funds, which are proprietary funds, is based on the full accrual method. Encumbrances are recognized in the year of commitment for both governmental and proprietary funds.

Balanced Budget

A financial plan in which projected total available funds are equal to total planned expenditures plus established reserves.

Base Budget

See Target Budget.

BEFIT

Acronym for Better Enterprise Financial Information for Travis County, the SAP financial, procurement, payroll and Human Resources software implementation project at Travis County that replaced the County's legacy system.

Beginning Balance

The beginning balance represents the remaining non-restricted funds brought forward from the previous fiscal year, or the prior year's ending balance.

Bonds

Debt instruments that represent agreements (between the County and those who hold the bonds) that in exchange for money today, the County will pay bondholders principal and interest over the term of the bond. Bonds are sold to borrow money to pay for needed major

projects such as improvements to roadways, bridges and park infrastructure. Financing projects through bonds allows intergenerational equity in which current and future citizens of Travis County share the cost of improvements that benefit County residents over a number of years.

Bond Election

Election held periodically to obtain voter authorization for the issuance of long-term general obligation debt for capital improvements backed by the County's taxing authority.

Bond Rating

See Credit Rating.

Budget

An organization's comprehensive financial plan for the coming fiscal year. The Travis County budget includes estimated revenue and expenditures for the General Fund, General Purpose Debt Service Fund, and most special revenue funds. The annual budget is legally adopted by the Commissioners Court at the end of September, with an October 1st start date for the new fiscal year.

Budget Amendment

A change in the level of funding that increases or decreases the total budget of an individual department or office. A Budget Amendment can also include a change to the overall Travis County Adopted Budget through increased revenue certified by the County Auditor. Budget Amendments must be approved by Commissioners Court.

Budget Calendar

The schedule of key dates that the County follows in the preparation and adoption of the budget. The calendar helps to ensure that no activity or task is overlooked, helps to coordinate activities that must take place in a certain sequence and within a specific time period, communicates the plan, and assigns specific roles and responsibilities for completion of the tasks.

Budget Document

The written document published by the Planning and Budget Office that presents a comprehensive financial plan to the Commissioners Court and the citizens for one fiscal year.

Budget Mark-up Process

A scheduled series of Travis County budget deliberations conducted by the Commissioners Court to consider proposed amendments to the Preliminary Budget prepared by the Planning and Budget Office.

Budget Officer

In counties with a population of more than 125,000, State law allows the Commissioners Court to appoint a Budget Officer. The Budget Officer prepares and proposes a budget for each fiscal year for consideration by the Commissioners Court. Travis County has an appointed Budget Officer.

Capital

Used interchangeably with Capital Expenditure. Travis County defines Capital Expenditure as an outlay on an asset with an initial, individual cost of at least \$5,000, with the exception of \$100,000 for software, and an estimated useful life of one year or more. The County considers all land and land improvements as Capital Assets, regardless of cost.

Capital Acquisition Resources

General Fund resources allocated for capital acquisition or improvements. This is often referred to as “pay-as-you-go” financing and is segregated in an account within the General Fund that is called the Capital Acquisition Resources Account, or the CAR Account.

Capital Acquisition Resources (CAR) Account

An account that is used to record and track resources in the General Fund that are dedicated to the purchase of capital equipment, real property, and substantial building and other capital improvements projects.

Capital Budget

A plan that includes projected capital expenditures to acquire, build or improve long-term assets and the sources of funding to pay for the capital expenditures. The annual capital budget provides the funding mechanism for implementation of multi-year capital needs.

Capital Expenditure

See Capital.

Capital Improvement Program

A multi-year program of projects that addresses repair and replacement of existing infrastructure, as well as development of new facilities to accommodate future growth.

Carry Forward Balance

Funds moved to the next fiscal year for the purpose of expending them for the same purpose as they were originally budgeted.

Certificates of Obligation

Debt that is authorized by the Commissioners Court and does not require prior voter approval. Intent to issue certificates of obligation must be published in the local newspaper in advance of issuing the debt.

Classified (Employee)

A designation given to all County employees who are not peace officers.

Classified Pay Scale

A graded scale of wages or salaries paid for job classifications and grade/level within the County for all jobs that are not peace officer positions.

Commissioners Court

A statutorily-defined governing body for Texas counties, consisting of one member elected County-wide (the County Judge), and four Commissioners elected from geographically unique precincts.

Commitment

A term in SAP to identify expenditures that will be incurred in the future for materials and services that have been requested or ordered. Commitments serve to reserve funds against the budget that will become expenditures at a future date.

Commitment Item

An identifier in SAP, consisting of six digits of the functional grouping of expenditures and revenue within a financial management area.

Cost Center

In SAP, the method of grouping and reporting expenditures in the general ledger.

Credit Rating

An opinion given by a credit rating agency that indicates the ability and willingness of a bond issuer to meet its financial obligations in full and on time. A credit rating also indicates the credit quality of an individual debt issue. Credit ratings are expressed as letters ranging from 'AAA', which is the highest grade, to 'C' ("junk"), which is the lowest grade. Travis County has received the highest credit rating available from both Standard & Poor's and Moody's since 2001.

Debt Financing

When an entity raises money for capital expenditures by issuing debt, the purchasers of the debt instrument(s) become creditors and receive a promise that the principal and interest on the debt will be repaid.

Debt Limit

A limit in the amount of debt that Travis County can issue as expressed in the Texas Constitution and Texas Statutes, and by administrative rule of the Attorney General of Texas. The limits vary by type of debt to be issued.

Debt Service

The act of making principal and interest payments when due on outstanding debt.

Debt Service Rate

The component of the total tax rate the taxing unit needs to pay its debt service (Interest and Sinking) in the coming year. The total tax rate is the sum of the maintenance and operations rate and the debt service rate.

Department

The organization unit that functions uniquely in its delivery of service and is designated by a unique three-digit code in SAP; can be interchangeable with "office."

Depreciation

A decrease in the value of a capital asset due to wear and tear, deterioration, end of useful service life, or the passage of time. Depreciation is an accounting method used to allocate the cost of a tangible asset over its useful life.

Earmark

The identification of potential claims against funds set aside in the Allocated Reserve or the Capital Acquisition Reserve that may need to be allocated to a department or office during the year. 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 through a budget amendment.

Economic Development Program

LOCAL GOVERNMENT CODE Chapter 381 authorizes counties to contract with a broad range of entities to stimulate business and commercial activity. Generally, Travis County grants benefits to applicant firms for projects that will bring new jobs and enhance the County's tax base. If the proposed project achieves specified performance criteria, grant payments can be awarded in an annual amount up to 80% of property tax revenue generated by the new value resulting from the project.

Effective Tax Rate

A calculated rate that provides a taxing unit with approximately the same amount of revenue it received in the previous year on properties taxed in both years. If property values rise, the effective tax rate will go down, and vice versa. The effective tax rate calculation is established by state law.

Effective Maintenance & Operations (M&O) Tax Rate

The component of the total tax rate that provides the taxing unit with approximately the same amount of revenue it received in the previous year for day-to-day operations (Maintenance and Operations). The total tax rate is the sum of the M&O rate and the debt service rate.

Encumbrance

The commitment of appropriated funds to purchase an item or service in the future. An encumbrance is a reservation of funds made through purchase orders, funds reservations, or travel commitments in SAP, and must be accompanied by an appropriation of funds. An encumbrance is liquidated when the related expenditure is recognized.

Ending Balance

Funding that remains after current expenditures are deducted from the beginning fund balance and current resources. Portions of the fund balance may be reserved for various purposes, such as encumbrances.

Enterprise Fund

A fund used to account for operations that are financed and operated in a manner similar to private business enterprises where the cost of providing services to the public is primarily financed or recovered through user charges.

Expenditures

Under the modified accrual basis of accounting, expenditures are recognized when the liability is incurred and expected to be liquidated with current financial resources.

Fiduciary Fund

A fund used to account for resources held for the benefit of parties other than the County itself. The resources from these funds are held for the benefit of others and not available to support the County's own programs. These funds are reported in a Statement of Fiduciary Assets and Liabilities separate from the County's financial statements.

Fiscal Year

A twelve-month period, extending from October 1st through the following September 30th, which is designated as the operating year for accounting and budget purposes in the County.

FTE

The decimal equivalent of a full-time position based on 2,080 hours per year, whether filled or vacant. For example, an employee working 20 hours per week would be equivalent to 0.50 FTE.

Fund

A fiscal entity with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance

The excess of the assets of a fund over its liabilities, reserves, and obligations to be carried over into the next fiscal year.

General Fund

The largest fund within the County, used to account for general operations and activities. This fund accounts for most of the financial resources of Travis County. General Fund revenue is comprised primarily of property taxes; other typical revenue sources include fines and fees, interest, intergovernmental transfers, and charges for services.

General Obligation Debt

Debt that is secured by the full faith and credit of the issuer and sold to borrow money to pay for needed major projects such as improvements to roadways, bridges and park infrastructure.

Governmental Accounting Standards Board (GASB)

An organization whose main purpose is to improve and create accounting and reporting standards and generally accepted accounting principles (GAAP).

Governmental Fund

A category of funds that is used to account for revenues and expenditures of the main government of Travis County and is included in the County's fund financial statements. Governmental funds include the General Fund, Grants Fund, General Purpose Debt Service Fund, Permanent Improvement Bonds Fund, and other governmental funds.

Grant

A contribution by a government or other organization to support a general or specified purpose. In most cases, County grants are received from the State or Federal governments, or from local non-profit organizations.

Homestead

A building occupied by the owner of the structure and his or her family, with the primary intention of making it their home, together with the parcel of land on which it stands and any improvements attached to it.

Interlocal Agreement

Agreements between governmental agencies often resulting in one governmental agency receiving funds from another agency in the form of grants, shared revenues, and other payments in exchange for services provided.

Internal Service Fund

A type of proprietary fund used to account for the financing of goods or services provided by one department to other departments of the government on a cost reimbursement basis in Travis County. The Risk Management Fund is Travis County's self-insurance fund for worker's compensation, auto and general liability, and internal losses. The Employee Health Benefits Fund was established in 2002 and provides self-insurance for employee and retiree health benefits.

Job

A title that describes the work an employee does and the level of the job or profession – e.g., Accountant I.

Long-Term Debt

At Travis County, long-term debt is defined as having a maturity of more than five years after the date of issuance.

Major Fund

A fund with revenues, expenditures, assets or liabilities that make up at least 10 percent of the total for the fund category or type and at least five percent of the aggregate amount of all governmental and enterprise funds. Seven of the County's 64 individual governmental funds are considered major funds. These funds are: General, Operating Grants, General Purpose Debt Service, Capital Permanent Improvement Bonds, Capital Certificates of Obligation, Capital Road and State Highway Bonds and Certificates of Obligation, and Capital Grants.

Median Homestead Taxable Value

The taxable property value of a Travis County homestead, as appraised and certified by the Travis Central Appraisal District, that lies at the midpoint of all Travis County homestead taxable values. For FY 2016, this number is \$199,300.

Median Homestead Value

The property value of a Travis County homestead, as appraised and certified by the Travis Central Appraisal District, that lies at the midpoint of all Travis County homestead values. For FY 2016, this number is \$248,440.

Non-Major Fund

A fund in which the revenues, expenditures, assets or liabilities do not make up at least 10 percent of the total for the fund category or type and at least five percent of the aggregate amount of all governmental and enterprise funds. The County reports the following non-major governmental funds in the CAFR: Special Revenue, Capital Projects, Debt Service, and Permanent School.

Office

The organization unit that functions uniquely in its delivery of service, and is designated by a unique three-digit code; can be interchangeable with "department."

One-time

A funding status that indicates that the appropriation will not be included in the County's Base Budget in the following fiscal year.

Ongoing

A funding status that indicates that the appropriation will be included in the County's Base Budget from one fiscal year to the next.

Operating Funds

Resources derived from recurring revenue sources used to finance ongoing operations and “pay as you go” capital projects.

Operating Transfer

The movement of monies between funds of the same governmental entity.

Order

A rule, command or direction that has been duly approved by the jurisdiction’s governing body (Commissioners Court in Travis County).

Pay Scale

A graded scale of wages and salaries paid within Travis County.

Peace Officer Pay Scale (POPS)

A separate graded scale of wages or salaries for county-employed peace officers, such as sheriffs, constables, park rangers, and investigators.

Performance Measure

A quantifiable indicator used to assess how well an organization is achieving its desired objectives. Travis County performance measures assess such things as outcomes, citizen demand for services and operating efficiencies. This data is typically gathered by departments and reported during the budget process.

Pilot Program

An activity executed as a test or a trial. Pilot programs are generally funded on a one-time basis and renewed for the following fiscal year if success is documented through performance measures.

Position

A unique job identified with an eight-digit number in SAP.

Position List

A comprehensive list of all positions and jobs within a department and the employees who may fill those positions/jobs. The list is used for planning and budgeting purposes.

Pre-Encumbrance

Reservations of funds made through SAP shopping carts. Pre-encumbrances are converted into an Encumbrance when a purchase order is created in SAP from the shopping cart.

Preliminary Budget

A draft financial plan presented to the Commissioners Court in late July that reflects the funding recommendations of the Planning and Budget Office. The recommendations are made in compliance with the Commissioners Court's annual budget policy guidelines. The Preliminary Budget is used as a basis for the deliberations that occur during August and September at various public hearings, work sessions and voting sessions of the Commissioners Court.

Program

A mandate and associated resources conferred by the federal or state government or by Commissioners Court that provides a department administrative authority to achieve specific outcomes within a jurisdiction. Programs may create a management structure and may provide the basis for budgeting structure and resource allocation.

Property Tax

Also referred to as Ad Valorem Tax. This is a tax of real estate or personal property based on the assessed value of the property.

Proposed Budget

A financial plan filed by the Planning and Budget Office for consideration by Commissioners Court to adopt for use October 1 to September 30.

Proprietary Fund

Funds used to account for a government's ongoing organizations and activities that are similar to businesses found in the private sector. These funds are generally considered self-supporting because the services provided by the funds are financed through user charges or by cost reimbursement. Within Travis County, the Internal Service Funds are Proprietary Funds.

Rating Agency

A company that assesses the creditworthiness of debt securities and debt issuers. Travis County receives bond ratings from Standard and Poor's and Moody's.

Rebudgeted

Unused funds that were first approved in one fiscal year and are re-appropriated for the following year. All encumbrances that need to be re-appropriated for the new fiscal year are approved as carry forwards in the individual office's or department's accounts, and must be used for the same purpose and vendor to which the contractual obligation and encumbrance were originally applied.

Refunding

A procedure in which an issuer refinances outstanding bonds by issuing new bonds. The main reason for refunding is to reduce the issuer's interest costs.

Reserve

A central account used to set aside budgeted revenue that is not required for expenditure in the current budget year. These central accounts often have dedicated purposes or "earmarks" for potential purposes within that fiscal year. See also Earmark.

Residential Homestead Exemption

A reduction in taxable value on a primary residence. Travis County offers a 20% exemption on a principal residence primarily owned and occupied by an individual. Taxpayers can apply for a Homestead Exemption to lower the taxable value and tax liability on their property.

Revenue

Sources of income that finance the operations of government.

Revenue Estimate

An annual projection of revenue and beginning fund balance that is prepared by the Auditor's Office. Included in the projection are estimates for the general fund, the special revenue funds, the internal service funds, and the debt service funds.

Rollback Tax Rate

A tax rate that provides the taxing unit with approximately the same amount of revenue it spent in the previous year for day-to-day operations (Maintenance and Operations), plus an extra 8%. The tax rate the taxing unit needs to pay its debts in the coming year (Interest and Sinking) is considered separately. If a unit adopts a tax rate that is higher than the rollback rate, voters in the unit can petition for an election to roll back the size of the tax increase to the Rollback Tax Rate.

SAP

SAP is an acronym for Systems, Applications and Products in Data Processing. SAP is the company that developed the software that is used to run the County's business processes such as Finance, Procurement, Payroll and Human Resources. See also BEFIT.

Shopping Cart

In SAP, a virtual tool used to designate the goods and services planned for purchase that are needed by a particular office or department.

Sinking Fund

A fund into which monies are placed to redeem bonds (i.e., pay the debt service) in accordance with a redemption schedule in the bond contract.

Special Purpose Reserve

An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Special Revenue Fund

A fund used to account for revenues from specific taxes or other earmarked revenue sources that by law are designated to finance particular functions or activities of government. Some special revenue funds do not report a specific revenue source but rather are intended to present the finances related to a particular activity, such as social services. Such funds may not track any original revenue source at all but are composed entirely of transferred resources.

STAR Flight

The Travis County aerial public safety program that provides 24/7 emergency services including medical transport, swift-water rescue, search and rescue, high-angle rescue, fire suppression/aerial reconnaissance and law safety assistance to the residents of Travis County and the various counties in the Central Texas area. The acronym stands for Shock Trauma Air Rescue (STAR).

Structural Balance

In governmental budgeting, a budget achieves structural balance if it supports financial sustainability for multiple years into the future through the matching of ongoing expenditures to ongoing revenues and the maintenance of an appropriate reserve balance.

Target Budget

The budget that serves as a starting point for the next fiscal year. County departments and offices are required to submit budgets at a defined target (or base) level each fiscal year. The target budget level represents the current year Adopted Budget plus the annualized impact of increased partial-year funding included in the Adopted Budget, less any current year one-time funding, as well as other appropriate modifications such as mid-year budget adjustments.

Tax Exemption

A type of tax relief that reduces the assessed value of a home or entity to a taxable value on which tax bills are based. A property tax exemption removes a percentage or a fixed dollar amount of a property's assessed value from taxation.

Tax Increment Financing (TIF)

An economic development tool that Texas counties can use to finance needed structural improvements and enhanced infrastructure within a defined area. These improvements usually are undertaken to promote the viability of existing businesses and to attract new commercial enterprises to the area. The cost of the improvements is repaid by the contribution of future tax revenue from the participating taxing jurisdictions. The statutes governing tax increment financing are located in Chapter 311 of the Texas Tax Code.

Tax Rate

The amount of tax stated in terms of a unit of the tax base; in Texas, the tax rate is stated in terms of every \$100 of value.

Transfers In/Out

The movement of revenue or expenditure budget between funds within Travis County. Transfers In/Out are used to move revenue from the fund in which the statute or budget requires to collect them to the fund that the statute or budget requires to expend them, and to use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorization. Such transactions must be approved by Commissioners Court.

Travis Central Appraisal District

The Travis Central Appraisal District (TCAD) is a special unit of government with the primary responsibility to develop an annual appraisal roll for use by taxing units in imposing ad valorem taxes on property in the district. TCAD works to provide accurate appraisal of all property in Travis County at one hundred percent market value, equally and uniformly.

Unallocated Reserve

This reserve is established as a buffer in the event of a disaster or an emergency of an extraordinary nature. Since 1989, Travis County has maintained an Unallocated Reserve balance equal to 11% of budgeted expenditures. In FY 2014, the balance in the Unallocated Reserve was increased to 12% of budgeted expenditures.

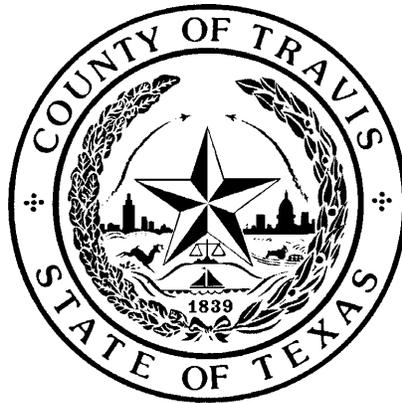
Voter Approved/Authorized Bonds

Bond elections allow voters to decide on long-term financing for major capital improvement projects in Travis County. Travis County often holds bond elections in conjunction with other scheduled elections.

ACRONYMS

ACMS – Adult Case Management System
ADAAA – Americans with Disabilities Act Amendments Act of 2008
ATCIC – Austin Travis County Integral Care
A&M – Agricultural & Mechanical
BCP – Balcones Canyonlands Preserve
BCCP – Balcones Canyonlands Conservation Plan
BEA – U.S. Bureau of Economic Analysis
CAFR – Comprehensive Annual Financial Report
CAN – Community Advancement Network
CAPCOG – Capital Area Council of Governments
CAPDS - Capital Area Private Defender Service
CAPSO – County Attorney’s Processing Site Order
CAR – Capital Acquisition Resources account
CBO – Congressional Budget Office
CIP – Capital Improvement Plan
CJC – Criminal Justice Center
CJIS – Criminal Justice Information System
CN – Constable
CO – Certificate of Obligation
COLA – Cost of Living Adjustment
CPI – Consumer Price Index
CPS – Child Protective Services
CTECC - Combined Transportation, Emergency and Communications Center
DMS – Document Management System
DRC – Dispute Resolution Center
EPA – Environmental Protection Agency
ETR – Effective Tax Rate
FACTS – Fully Automated Courts Tracking System
FFE – Furniture, Fixtures and Equipment
FM – Farm to Market
FMD – Facilities Management Department
FTEs – Full Time Equivalents
FY – Fiscal Year
GDP – Gross Domestic Product
GFOA – Government Finance Officers Association
HHS – Health and Human Services
HIPAA - Health Information Portability and Accountability Act
HMAC – Hot Mix Asphalt Concrete
HMS – Heman Marion Sweatt
HRMD – Human Resources Management Department
HVAC – Heating Ventilating and Air Conditioning

I&S – Interest and Sinking
IJS – Integrated Justice System
ILA – Interlocal Agreement
ISD – Independent School District
ITS – Information Technology Services
JCM – Juvenile Case Manager
JJAEP – Juvenile Justice Alternative Education Program
JP – Justice of the Peace
LCRA – Lower Colorado River Authority
LEOSE – Law Enforcement Officers Standards and Education
LWTP – Land Water Transportation Plan
M&O – Maintenance and Operations
MAC – Managed Assigned Counsel
MEO – Medical Examiner’s Office
MSA – Metropolitan Statistical Area
MSS – Market Salary Study
NAME - National Association of Medical Examiners
OCR – Office of Child Representation
ODL – Occupational Driver License
OPR – Office of Parental Representation
PBO – Planning and Budget Office
PIU – Public Integrity Unit
POPS – Peace Officer Pay Scale
PREA – Prison Rape Elimination Act
PU – Pickup
PY – Plan Year
RECA – Real Estate Council of Austin
RFP – Request for Proposal
RMCR – Records Management and Communication Resources
RRS – Regional Radio System
STAR Flight – Shock Trauma Air Rescue
SUV – Sport Utility Vehicle
TC – Travis County
TCAD – Travis Central Appraisal District
TCDRS – Texas County & District Retirement System
TCSO – Travis County Sheriff’s Office
TERP – Texas Emissions Reduction Plan
TIDC – Texas Indigent Defense Commission
TIF – Tax Increment Financing
TIRZ – Tax Increment Reinvestment Zone
TNR – Transportation and Natural Resources
TPA – Third Party Administrator
UPS – Uninterruptable Power Supply
USFWS – US Fish & Wildlife Service



FISCAL YEAR 2019 ADOPTED BUDGET
SECTION IV – REVENUE ESTIMATE

**General Fund
Budget Comparison by Revenue Category
5th Revenue Estimate**

Budget FY 2018 vs. FY 2019			
	FY 2018	FY 2019	Variance
Beginning Balance	\$141,162,739	\$145,088,077	\$ 3,925,338
Taxes	518,902,057	563,590,414	44,688,357
Intergovernmental	15,991,581	16,202,496	210,915
Charges for Services	63,811,702	61,596,356	(2,215,346)
Fines and Forfeits	866,577	892,157	25,580
Investment Income	4,610,776	7,341,313	2,730,537
Miscellaneous	2,577,960	2,380,676	(197,284)
Other Financing Sources	1,139,009	1,091,679	(47,330)
Total Available Resources	\$ 749,062,401	\$798,183,168	\$ 49,120,767

All Funds
Budget Comparison
5th Revenue Estimate

Fund	Fund Name	Budget FY 2018	Budget FY 2019	Variance
0001	General Fund	\$ 607,899,662	\$ 653,095,091	\$ 45,195,429
0002	700 Lavaca Complex	1,272,478	1,144,727	(127,751)
0003	TX Expo/Heritage Center	1,160,055	1,057,077	(102,978)
0100	Law Library	849,559	833,471	(16,088)
0104	Dispute Resolution	428,860	478,580	49,720
0105	Voter Registration	132,109	154,558	22,449
0106	Juvenile Fee	9,844	13,636	3,792
0107	Juvenile Justice Alternative Education Program (JJAEP)	10,922	12,529	1,607
0108	County Clerk Records Management & Preservation	2,234,362	2,024,877	(209,485)
0109	LCRA-TC Parks CIP	229,993	323,524	93,531
0110	Records Management & Preservation	265,745	276,955	11,210
0111	Courthouse Security	428,921	410,387	(18,534)
0113	Court Reporter Service	357,921	337,328	(20,593)
0114	Juvenile Deferred Prosecution	2,800	3,248	448
0115	Balcones Canyonland Preservation	18,603,979	19,696,976	1,092,997
0118	LEOSE Comm. Court	1,036	1,030	(6)
0121	Unclaimed Property	50,074	50,000	(74)
0122	Professional Prosecutors	70,000	70,000	-
0123	Mary Quinlan Park	9,214	10,873	1,659
0124	Judiciary Fee-Probate	160,248	166,010	5,762
0125	Justice Court Technology	123,280	114,000	(9,280)
0127	District Clerk Records Management	95,626	92,334	(3,292)
0128	Elections Contract	1,154,977	1,986,935	831,958
0129	County Clerk Archival	2,230,161	2,032,417	(197,744)
0130	Family Protection	49,557	45,967	(3,590)
0131	Drug Court Program	169,305	164,002	(5,303)
0132	Probate Guardianship	77,216	75,848	(1,368)
0133	Vital Statistic Preservation	741	958	217
0134	Fire Code	271,222	323,783	52,561
0135	Child Abuse Prevention	5,197	5,842	645
0136	Justice Ct Building Security	35,234	38,410	3,176
0137	Juvenile Case Manager	159,937	148,586	(11,351)
0138	Health Food Permits	179,947	221,575	41,628
0139	District Court Records Technology	138,812	134,357	(4,455)
0140	County & District Courts Technology	22,390	26,605	4,215
0141	Court Records Preservation	201,699	189,916	(11,783)
0144	Unclaimed Juvenile Restitution	631	927	296
0145	Road and Bridge	16,290,254	16,519,378	229,124
0149	After School Youth Enrichment Services	200,000	200,000	-
0151	Civil Courts Facilities	374,768	388,025	13,257
0152	Juvenile Case Manager Program	26,836	24,707	(2,129)
0153	Truancy Civil Court	-	450	450
0154	CA DWI Pre-Diversion Program	-	40,351	40,351
Various	Debt Service	93,579,990	87,789,384	(5,790,606)
8955	Self Insurance	6,149,557	6,330,546	180,989
8956	Employee Health Benefit	81,823,410	85,130,040	3,306,630
	Total	\$ 837,538,529	\$ 882,186,220	\$ 44,647,691

All Funds
FY 2019 Estimate of Available Resources
5th Revenue Estimate

Fund	Fund Name	FY 2019
0001	General Fund	\$ 798,183,168
0002	700 Lavaca Complex	3,530,813
0003	TX Expo/Heritage Center	2,694,336
0100	Law Library	1,315,526
0104	Dispute Resolution	514,694
0105	Voter Registration	168,075
0106	Juvenile Fee	466,847
0107	Juvenile Justice Alternative Education Program (JJAEP)	44,422
0108	County Clerk Records Management & Preservation	6,900,659
0109	LCRA-TC Parks CIP	3,300,044
0110	Records Management & Preservation	369,227
0111	Courthouse Security	582,778
0113	Court Reporter Service	384,096
0114	Juvenile Deferred Prosecution	103,439
0115	Balcones Canyonland Preservation	26,098,455
0118	LEOSE Comm. Court	10,000
0119	Juvenile Delinquency Prevention	1,050
0121	Unclaimed Property	51,673
0122	Professional Prosecutors	88,690
0123	Mary Quinlan Park	322,823
0124	Judiciary Fee-Probate	308,987
0125	Justice Court Technology	244,895
0127	District Clerk Records Management	556,804
0128	Elections Contract	2,396,836
0129	County Clerk Archival	9,388,521
0130	Family Protection	46,422
0131	Drug Court Program	367,929
0132	Probate Guardianship	241,862
0133	Vital Statistic Preservation	34,443
0134	Fire Code	1,305,355
0135	Child Abuse Prevention	40,410
0136	Justice Ct Building Security	568,594
0137	Juvenile Case Manager	713,396
0138	Health Food Permits	1,027,363
0139	District Court Records Technology	417,654
0140	County & District Courts Technology	222,040
0141	Court Records Preservation	377,382
0142	CAPCOG 9-1-1	4,134
0144	Unclaimed Juvenile Restitution	46,032
0145	Road and Bridge	19,955,356
0146	Gardner House Handicraft	4,755
0149	After School Youth Enrichment Services	238,360
0151	Civil Courts Facilities	2,135,002
0152	Juvenile Case Manager Program	124,188
0153	Truancy Civil Court	2,750
0154	CA DWI Pre-Diversion Program	78,668
Various	Debt Service	97,578,921
8955	Self Insurance	18,610,539
8956	Employee Health Benefit	108,844,540
Various	Capital Project Funds - Debt Funded	214,899,177
	Total	\$ 1,325,912,130

Special Revenue, Debt Service and Proprietary Funds

Fund Name	Fund	Revenue Category	FY 2018	FY 2019
700 Lavaca Complex	0002	Beginning Balance	\$ 2,679,312	\$ 2,386,086
		Investment Income	42,271	48,563
		Miscellaneous	1,230,207	1,096,164
		Total Resources	3,951,790	3,530,813
TX Expo/Heritage Center	0003	Beginning Balance	1,157,539	1,637,259
		Charges for Services	235,000	195,557
		Investment Income	17,794	34,880
		Miscellaneous	907,261	826,640
		Total Resources	2,317,594	2,694,336
Law Library	0100	Beginning Balance	403,671	482,055
		Charges for Services	843,941	822,961
		Investment Income	5,618	10,510
		Total Resources	1,253,230	1,315,526
Dispute Resolution	0104	Beginning Balance	55,655	36,114
		Charges for Services	351,130	358,717
		Investment Income	1,539	1,556
		Miscellaneous	2,490	2,271
		Other Financing Sources	41,665	116,036
		Total Resources	484,515	514,694
Voter Registration	0105	Beginning Balance	62,996	13,517
		Intergovernmental	132,109	154,558
		Investment Income	0	0
		Total Resources	195,105	168,075
Juvenile Fee	0106	Beginning Balance	438,292	453,211
		Charges for Services	3,480	5,265
		Investment Income	6,364	8,371
		Total Resources	448,136	466,847
Juvenile Justice Alternative Education Program (JJAEP)	0107	Beginning Balance	126,972	31,893
		Intergovernmental	10,922	11,835
		Investment Income	0	694
		Other Financing Sources	0	0
		Total Resources	137,894	44,422
County Clerk Records Management & Preservation	0108	Beginning Balance	4,521,081	4,875,782
		Charges for Services	2,175,285	1,935,416
		Investment Income	59,077	89,461
		Total Resources	6,755,443	6,900,659

Special Revenue, Debt Service and Proprietary Funds

Fund Name	Fund	Revenue Category	FY 2018	FY 2019
LCRA-TC Parks CIP	0109	Beginning Balance	\$ 900,680	\$ 2,976,520
		Charges for Services	216,673	267,595
		Investment Income	13,320	55,929
		Total Resources	1,130,673	3,300,044
Records Management & Preservation	0110	Beginning Balance	76,787	92,272
		Charges for Services	264,652	275,146
		Investment Income	1,093	1,809
		Total Resources	342,532	369,227
Courthouse Security	0111	Beginning Balance	180,952	172,391
		Charges for Services	427,371	410,387
		Investment Income	1,550	0
		Other Financing Sources	0	0
		Total Resources	609,873	582,778
Court Reporter Service	0113	Beginning Balance	65,937	46,768
		Charges for Services	356,991	336,589
		Investment Income	930	739
		Total Resources	423,858	384,096
Juvenile Deferred Prosecution	0114	Beginning Balance	97,063	100,191
		Charges for Services	1,414	1,329
		Investment Income	1,386	1,919
		Total Resources	99,863	103,439
Balcones Canyonland Preservation	0115	Beginning Balance	4,494,487	6,401,479
		Charges for Services	357,615	427,998
		Investment Income	212,289	407,612
		Miscellaneous	88,477	33,498
		Other Financing Sources	17,945,598	18,827,868
		Total Resources	23,098,466	26,098,455
LEOSE Comm. Court	0118	Beginning Balance	7,942	8,970
		Intergovernmental	1,036	1,030
		Investment Income	0	0
		Total Resources	8,978	10,000
Juvenile Delinquency Prevention	0119	Beginning Balance	1,051	1,050
		Charges for Services	0	0
		Investment Income	0	0
		Total Resources	1,051	1,050

Special Revenue, Debt Service and Proprietary Funds

Fund Name	Fund	Revenue Category	FY 2018	FY 2019
Unclaimed Property	0121	Beginning Balance	\$ -	\$ 1,673
		Fines and forfeits	50,000	50,000
		Investment Income	74	0
		Total Resources	50,074	51,673
Professional Prosecutors	0122	Beginning Balance	0	18,690
		Intergovernmental	0	0
		Investment Income	0	0
		Other Financing Sources	70,000	70,000
		Total Resources	70,000	88,690
Mary Quinlan Park	0123	Beginning Balance	301,559	311,950
		Investment Income	4,214	5,873
		Miscellaneous	5,000	5,000
		Total Resources	310,773	322,823
Judiciary Fee-Probate	0124	Beginning Balance	65,582	142,977
		Charges for Services	160,000	165,000
		Investment Income	248	1,010
		Total Resources	225,830	308,987
Justice Court Technology	0125	Beginning Balance	194,807	130,895
		Charges for Services	119,947	112,122
		Investment Income	3,333	1,878
		Total Resources	318,087	244,895
District Clerk Records Management	0127	Beginning Balance	444,510	464,470
		Charges for Services	89,348	83,669
		Investment Income	6,278	8,665
		Total Resources	540,136	556,804
Elections Contract	0128	Beginning Balance	567,392	409,901
		Intergovernmental	0	0
		Charges for Services	1,149,378	1,977,934
		Investment Income	5,599	9,001
		Total Resources	1,722,369	2,396,836
County Clerk Archival	0129	Beginning Balance	6,279,786	7,356,104
		Charges for Services	2,145,768	1,903,940
		Investment Income	84,393	128,477
		Total Resources	8,509,947	9,388,521

Special Revenue, Debt Service and Proprietary Funds

Fund Name	Fund	Revenue Category	FY 2018	FY 2019
Family Protection	0130	Beginning Balance	\$ 6,404	\$ 455
		Charges for Services	49,557	45,967
		Investment Income	0	0
		Total Resources	55,961	46,422
Drug Court Program	0131	Beginning Balance	56,732	203,927
		Charges for Services	168,515	158,774
		Investment Income	790	5,228
		Total Resources	226,037	367,929
Probate Guardianship	0132	Beginning Balance	189,102	166,014
		Charges for Services	75,000	73,000
		Investment Income	2,216	2,848
		Total Resources	266,318	241,862
Vital Statistic Preservation	0133	Beginning Balance	34,695	33,485
		Charges for Services	110	186
		Investment Income	631	772
		Total Resources	35,436	34,443
Fire Code	0134	Beginning Balance	792,610	981,572
		Charges for Services	260,000	300,000
		Investment Income	11,222	23,783
		Total Resources	1,063,832	1,305,355
Child Abuse Prevention	0135	Beginning Balance	28,832	34,568
		Charges for Services	4,706	4,946
		Investment Income	491	896
		Total Resources	34,029	40,410
Justice Ct Building Security	0136	Beginning Balance	471,790	530,184
		Charges for Services	28,237	27,720
		Investment Income	6,997	10,690
		Total Resources	507,024	568,594
Juvenile Case Manager	0137	Beginning Balance	676,222	564,810
		Charges for Services	149,311	139,321
		Investment Income	10,626	9,265
		Total Resources	836,159	713,396

Special Revenue, Debt Service and Proprietary Funds

Fund Name	Fund	Revenue Category	FY 2018	FY 2019
Health Food Permits	0138	Beginning Balance	\$ 573,171	\$ 805,788
		Charges for Services	172,547	203,980
		Investment Income	7,400	17,595
		Total Resources	753,118	1,027,363
District Court Records Technology	0139	Beginning Balance	260,676	283,297
		Charges for Services	135,193	128,965
		Investment Income	3,619	5,392
		Total Resources	399,488	417,654
County & District Courts Technology	0140	Beginning Balance	169,160	195,435
		Charges for Services	20,123	22,738
		Investment Income	2,267	3,867
		Total Resources	191,550	222,040
Court Records Preservation	0141	Beginning Balance	232,661	187,466
		Charges for Services	198,389	187,002
		Investment Income	3,310	2,914
		Total Resources	434,360	377,382
CAPCOG 9-1-1	0142	Beginning Balance	49	4,134
		Intergovernmental	0	0
		Investment Income	0	0
		Total Resources	49	4,134
Unclaimed Juvenile Restitution	0144	Beginning Balance	42,009	45,105
		Fines and forfeits	0	0
		Investment Income	631	927
		Total Resources	42,640	46,032
Road and Bridge	0145	Beginning Balance	3,248,321	3,435,978
		Intergovernmental	72,763	72,896
		Charges for Services	10,131,680	10,397,372
		Fines and forfeits	3,594,367	3,482,102
		Investment Income	59,598	121,534
		Miscellaneous	131,846	145,474
		Other Financing Sources	2,300,000	2,300,000
		Total Resources	19,538,575	19,955,356
Gardner House Handicraft	0146	Beginning Balance	4,755	4,755
		Investment Income	0	0
		Miscellaneous	0	0
		Total Resources	4,755	4,755

Special Revenue, Debt Service and Proprietary Funds

Fund Name	Fund	Revenue Category	FY 2018	FY 2019
After School Youth Enrichment Services	0149	Beginning Balance	\$ -	\$ 38,360
		Charges for Services	200,000	200,000
		Investment Income	0	0
		Other Financing Sources	0	0
		Total Resources	200,000	238,360
Civil Courts Facilities	0151	Beginning Balance	1,357,066	1,746,977
		Charges for Services	357,314	358,922
		Investment Income	17,454	29,103
		Total Resources	1,731,834	2,135,002
Juvenile Case Manager Program	0152	Beginning Balance	79,515	99,481
		Charges for Services	25,815	22,878
		Investment Income	1,021	1,829
		Total Resources	106,351	124,188
Truancy Civil Court	0153	Beginning Balance	1,200	2,300
		Charges for Services	0	450
		Investment Income	0	0
		Total Resources	1,200	2,750
CA DWI Pre-Diversion Program	0154	Beginning Balance	0	38,317
		Charges for Services	0	40,000
		Investment Income	0	351
		Total Resources	0	78,668
Debt Service	3001	Beginning Balance	13,324,688	9,412,350
		Taxes	72,980,523	74,302,654
		Investment Income	186,873	337,837
		Miscellaneous	0	0
		Other Financing Sources	0	0
		Total Resources	86,492,084	84,052,841
Debt Service -Taxable	3005	Beginning Balance	1,899,399	377,187
		Taxes	18,160,379	10,896,097
		Investment Income	32,215	32,796
		Miscellaneous	2,220,000	2,220,000
		Other Financing Sources	0	0
		Total Resources	22,311,993	13,526,080

Special Revenue, Debt Service and Proprietary Funds

Fund Name	Fund	Revenue Category	FY 2018	FY 2019
Self Insurance	8955	Beginning Balance	\$ 11,597,788	\$ 12,279,993
		Investment Income	184,645	265,410
		Miscellaneous	5,964,912	6,065,136
		Total Resources	17,747,345	18,610,539
Employee Health Benefit	8956	Beginning Balance	20,636,278	23,714,500
		Investment Income	208,187	406,199
		Miscellaneous	81,615,223	84,723,841
		Other Financing Sources	0	0
		Total Resources	102,459,688	108,844,540

**FY 2019 Capital Project Fund Balances
5th Revenue Estimate**

Fund	Fund Name	FY 2019
4023	UnLtd Tax Rd Bds Series 1998-Sh45	\$ 661,815
4035	Ltd Tax Perm Imp Bds Series 2002	519,172
4036	UnLtd Tax Rd Bds Series 2002	627,298
4038	Ltd Tax Cert of Obligation Series 2003	1,043
4039	Ltd Tax Perm Imp Bds Series 2003	176,973
4042	Ltd Tax Perm Imp Bds Series 2004	329,863
4043	UnLtd Tax Rd Bds Series 2004	468,955
4045	Ltd Tax Perm Imp Bds Series 2005	128,744
4046	UnLtd Tax Rd Bds Series 2005	131,730
4047	Ltd Tax Perm Imp Bds Series 2006	2,520,515
4048	UnLtd Tax Rd Bds Series 2006	2,092,433
4052	Ltd Tax Cert of Obligation Series 2007	120,439
4053	Ltd Tax Perm Imp Bds Series 2007	1,988,916
4054	UnLtd Tax Rd Bds Series 2007	4,992,792
4055	Ltd Tax Cert of Obligation Series 2007-A	179,460
4056	Ltd Tax Cert of Obligation Series 2008	200,449
4057	Ltd Tax Perm Imp Bds Series 2008	402,019
4058	UnLtd Tax Rd Bds Series 2008	3,615,957
4059	Ltd Tax Cert of Obligation Series 2009	115,456
4060	Ltd Tax Perm Imp Bds Series 2009	190,472
4061	UnLtd Tax Rd Bds Series 2009	2,257,193
4063	Cert of Obligation Series 2010-Nontax	155,573
4064	Perm Imp Bds Series 2010	1,050,240
4065	UnLtd Tax Rd Bds Series 2010	3,277,136
4068	Cert of Obligation Series 2011-T/E	3,473
4069	Perm Imp Bds Series 2011	1,870,458
4070	UnLtd Tax Rd Bds Series 2011	3,741,291
4072	Cert of Obligation Series 2012	1,339,886
4073	Perm Imp Bds Series 2012	537,359
4074	UnLtd Tax Rd Bds Series 2012	3,743,366
4075	State Hwy Bonds 2012	75,216
4081	Cert of Obligation Series 2013	264,783
4082	Perm Imp Bds Series 2013	419,643
4083	Road Bonds Series 2013	14,301,889
4084	Cert of Obligation Series 2014	372,722
4085	Perm Imp Bds Series 2014	4,042,249
4086	UnLtd Tax Rd Bds Series 2014	13,986,574
4087	State Hwy Bonds 2014	2,491,142
4088	State Hwy Bonds 2014A	75,636
4089	Cert of Obligation Series 2015	51,554
4090	Perm Imp Bds Series 2015	4,631,369
4091	UnLtd Tax Rd Bds Series 2015	18,709,110
4092	State Hwy Bonds 2015	788,668
4093	Cert of Obligation Series 2016	274,826
4094	Perm Imp Bds Series 2016	3,481,799
4095	UnLtd Rd Bds Series 2016	24,969,915
4096	State Hwy Bonds 2016	14,366,046
4097	Cert of Obligation Series 2017	10,277,224
4098	Perm Imp Bds Series 2017	1,951,724
4099	UnLtd Tax Rd Bds Series 2017	1,137,848
4100	CO 2018	12,023,590
4300	Perm Imp Bds Series 2018	34,946,352
4500	UnLtd Tax Rd Bds Series 2018	13,818,822
Total		\$ 214,899,177

Line Item Revenue Detail

Fund #	Fund Description	Cost Center Description	G/L Account Description	FY 2018 Budget	FY 2019 Budget
0001	General Fd	Co Auditor Aud-GF	Grant Administrative Cost Revenue-IDC Post	118,163	101,274
0001	General Fd	Co Auditor Aud-GF	Combined Charities Collection Fee	1,603	1,622
0001	General Fd	Co Auditor Aud-GF	Credit Union Fee	1,147	1,187
0001	General Fd	Co Auditor Aud-GF	Union Dues Collection Revenue	4,686	4,619
0001	General Fd	County Treasurer Adm-GF	Collection Fees	275,532	273,837
0001	General Fd	County Treasurer Adm-GF	Returned Check Fee	221	300
0001	General Fd	County Treasurer Adm-GF	Contractual Services-Treasury Services	12,221	12,221
0001	General Fd	County Treasurer Adm-GF	Demand Account Interest Income	4,481	9,038
0001	General Fd	County Treasurer Adm-GF	Trfrs from Unclaimed Property Fd	50,000	50,000
0001	General Fd	Tax Collector Prop Tax Cln-GF	Current Property Taxes	526,719,585	570,364,483
0001	General Fd	Tax Collector Prop Tax Cln-GF	Current Property Tax Underpaid By \$2 Or Les	(1,097)	(983)
0001	General Fd	Tax Collector Prop Tax Cln-GF	Current Property Tax Refunds (Contra)	(2,908,627)	(2,810,940)
0001	General Fd	Tax Collector Prop Tax Cln-GF	Property Tax Rebates	(7,531,610)	(5,938,794)
0001	General Fd	Tax Collector Prop Tax Cln-GF	Vehicle Inventory Tax	137,791	80,669
0001	General Fd	Tax Collector Prop Tax Cln-GF	Prior Years Delinquent Tax	2,962,708	2,992,226
0001	General Fd	Tax Collector Prop Tax Cln-GF	Delinquent Tax Refunds (Contra Account)	(3,198,188)	(3,694,881)
0001	General Fd	Tax Collector Prop Tax Cln-GF	Personal Property Late Rendition Penalty	213,647	219,212
0001	General Fd	Tax Collector Prop Tax Cln-GF	Real Property 25D Penalty	2,546	2,390
0001	General Fd	Tax Collector Prop Tax Cln-GF	Real Property Penalty & Interest	2,436,729	2,299,450
0001	General Fd	Tax Collector Prop Tax Cln-GF	Unclaimed Foreclosure Proceeds	28,573	2,582
0001	General Fd	Tax Collector Prop Tax Cln-GF	Unclaimed Property Tax Refunds	40,000	75,000
0001	General Fd	Tax Collector Prop Tax Cln-GF	Time Payment 10% Fee	4,270	4,500
0001	General Fd	Tax Collector Prop Tax Cln-GF	Returned Check Fee	4,105	5,255
0001	General Fd	Tax Collector Prop Tax Cln-GF	Wine & Beer Permit Admin Fee	161,881	99,000
0001	General Fd	Tax Collector Prop Tax Cln-GF	Tax Collection Service -Other Entities	2,753,798	2,872,766
0001	General Fd	Tax Collector Prop Tax Cln-GF	Occupation License	437,654	500,000
0001	General Fd	Tax Collector Prop Tax Cln-GF	Other Short-Term Invest Interest Income	229,134	650,000
0001	General Fd	Tax Collector Prop Tax Cln-GF	Miscellaneous Collections	9,661	7,700
0001	General Fd	Tax Collector County Court at Law Cln-GF	Collection Fees	22,115	23,633
0001	General Fd	Tax Collector Motor Veh Collections-GF	Child Safety Fee	271,956	278,580
0001	General Fd	Tax Collector Motor Veh Collections-GF	Auto Registration Fees	2,255,098	2,060,000
0001	General Fd	Tax Collector Motor Veh Collections-GF	Miscellaneous Fees	8,021	8,414
0001	General Fd	Tax Collector Motor Veh Collections-GF	Tax Certificate Fees	56,100	58,290
0001	General Fd	Tax Collector Motor Veh Collections-GF	Returned Check Fee	13,950	11,391
0001	General Fd	Tax Collector Motor Veh Collections-GF	School Crossing Guard Admin Fee	148,565	152,117
0001	General Fd	Tax Collector Motor Veh Collections-GF	Certificate Of Title Collection Service Fee	1,369,490	1,500,000
0001	General Fd	Tax Collector Motor Veh Collections-GF	Contractual Services- Fee Collection Svs	83,000	83,000
0001	General Fd	Tax Collector Motor Veh Collections-GF	Motor Vehicle Sales Tax/Penalties Collection	10,341,011	10,780,409
0001	General Fd	Tax Collector Motor Veh Collections-GF	Sale Of Recycling Material	713	357
0001	General Fd	Tax Collector Motor Veh Collections-GF	Equipment Rent Revenue	30,000	12,000
0001	General Fd	Tax Collector Voter Registration Cln-GF	Miscellaneous Fees	1,557	2,025
0001	General Fd	PBO Cash Investments	Contractual Services-Cash Investment Service	79,012	79,012
0001	General Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	5,260,727	8,167,543
0001	General Fd	PBO Cash Investments	Other Interest Income	6	9
0001	General Fd	PBO Cash Investments	NCFV-From Pooled Cash Fund	(900,000)	(1,500,000)
0001	General Fd	PBO Cash Investments	Trfrs from Corporations	336,307	345,626
0001	General Fd	PBO Econ Dev & Strategic Inv.-GF	Public Improvement District Fees	72,000	36,000
0001	General Fd	General Adm NonDivisional	Austin Affordable Housing Revenue	15,163	15,163
0001	General Fd	General Adm NonDivisional	Fish and Wildlife Revenue	32,526	25,288
0001	General Fd	General Adm NonDivisional	Bingo Gross Receipts Tax	568,870	430,324
0001	General Fd	General Adm NonDivisional	Mixed Beverage Tax	12,516,511	13,165,450
0001	General Fd	General Adm NonDivisional	Notary Fee	3,659	2,870
0001	General Fd	General Adm NonDivisional	Nature Conservancy Revenue	217	-
0001	General Fd	General Adm NonDivisional	Miscellaneous Collections	30,000	30,000
0001	General Fd	General Adm NonDivisional	Other Revenue-Unclaimed Vendor Checks	14,309	15,467
0001	General Fd	General Adm NonDivisional	Sale Of Recycling Material	27,679	7,847
0001	General Fd	General Adm NonDivisional	Sale Of Surplus Equipment	30,000	20,000
0001	General Fd	General Adm NonDivisional	Income From Law Suit Settlements	333,507	288,556
0001	General Fd	General Adm NonDivisional	Trfrs from Co Atty Proc Site Orders-Capso Fd	18,351	18,351
0001	General Fd	General Adm NonDivisional	Sale of Major Assets	300,000	250,000
0001	General Fd	TCIS NSS-GF	Contractual Services-Telephone Monitoring S	33,926	34,605
0001	General Fd	TCIS NSS-GF	Contracted Services	27,720	27,720
0001	General Fd	FMD Adm-GF	Other Buildings Rent Revenue	356,232	520,747
0001	General Fd	FMD Adm-GF	Smart Facility Rent Revenue	302,659	306,214
0001	General Fd	FMD Building Maintenance-GF	Concession Revenue	42,500	42,500

Line Item Revenue Detail

Fund #	Fund Description	Cost Center Description	G/L Account Description	FY 2018 Budget	FY 2019 Budget
0001	General Fd	FMD Building Maintenance-GF	Miscellaneous Collections	21,341	-
0001	General Fd	CA Civil-GF	Prosecutor Longevity	84,269	77,146
0001	General Fd	CA Civil-GF	Civil Filing Fee	1,062,293	942,433
0001	General Fd	CA Civil-GF	Attorney Services-Hospital District	635,097	360,000
0001	General Fd	CA Civil-GF	Trfrs from Co Atty Proc Site Orders-Capso Fd	6,649	-
0001	General Fd	CA Criminal-GF	County Prosecutors Compensation	70,000	70,000
0001	General Fd	CA Criminal-GF	Prosecutor Longevity	66,739	75,874
0001	General Fd	CA Criminal-GF	Criminal Fees-Other	92,143	94,053
0001	General Fd	CA Criminal-GF	Environmental Fines	500	500
0001	General Fd	CA Criminal-GF	Demand Account Interest Income	472	570
0001	General Fd	CA Criminal-GF	College Work Study	8,469	7,858
0001	General Fd	CA Check Division-GF	Prosecutor Longevity	2,813	2,581
0001	General Fd	CA Check Division-GF	Demand Account Interest Income	543	723
0001	General Fd	CA Check Division-GF	College Work Study	4,159	5,941
0001	General Fd	Co Clerk Adm-GF	Trfrs from Co Clerk Archival Fd	7,702	7,702
0001	General Fd	Co Clerk Eln Adm-GF	Contractual Services-Election Services	719,777	700,000
0001	General Fd	Co Clerk Eln Adm-GF	Election Equipment Rental	7,250	7,250
0001	General Fd	Co Clerk Probate-GF	Attorney Ad Litem Fee-Mental Health	155,000	157,610
0001	General Fd	Co Clerk Probate-GF	Court Clerk Fees	2,080	2,000
0001	General Fd	Co Clerk Probate-GF	Jury Fees	334	210
0001	General Fd	Co Clerk Probate-GF	Mental Health Service & Doc Fee	68,200	69,350
0001	General Fd	Co Clerk Probate-GF	Probate Service Fee	161,730	171,520
0001	General Fd	Co Clerk Probate-GF	Fees For Copies	70,000	58,170
0001	General Fd	Co Clerk Probate-GF	Returned Check Fee	86	100
0001	General Fd	Co Clerk Probate-GF	Trust Fund Fee	2,130	2,000
0001	General Fd	Co Clerk Probate-GF	Probate Fines	-	5,000
0001	General Fd	Co Clerk Civil-GF	Civil Filing Fee	367,350	342,430
0001	General Fd	Co Clerk Civil-GF	Jury Fees	35,380	43,440
0001	General Fd	Co Clerk Civil-GF	Probate Service Fee	1,000	400
0001	General Fd	Co Clerk Civil-GF	Fees For Copies	59,900	35,320
0001	General Fd	Co Clerk Civil-GF	Returned Check Fee	-	100
0001	General Fd	Co Clerk Civil-GF	Trust Fund Fee	7,780	7,530
0001	General Fd	Co Clerk Civil-GF	Bond Forfeitures	628,621	654,799
0001	General Fd	Co Clerk Crm-GF	Court Clerk Fees	127,031	150,760
0001	General Fd	Co Clerk Crm-GF	Criminal Bond Administrative Fee	11,370	14,970
0001	General Fd	Co Clerk Crm-GF	Jury Fees	670	570
0001	General Fd	Co Clerk Crm-GF	Fees For Copies	41,280	54,590
0001	General Fd	Co Clerk Recording-GF	Fees For Copies	193,467	174,210
0001	General Fd	Co Clerk Recording-GF	Fees For Microfilm	22,150	21,260
0001	General Fd	Co Clerk Recording-GF	Recording Fees	5,330,712	4,961,410
0001	General Fd	Co Clerk Records Mgmt-GF	Fees For Copies	41,267	25,000
0001	General Fd	Dist Clerk Civil-GF	Grant Partial Reimbursement Revenue	141,738	139,263
0001	General Fd	Dist Clerk Civil-GF	Civil Filing Fee	1,095,123	1,114,423
0001	General Fd	Dist Clerk Civil-GF	SAPCRS Transfer Fee	2,565	2,528
0001	General Fd	Dist Clerk Civil-GF	Jury Fees	432,289	476,805
0001	General Fd	Dist Clerk Civil-GF	Fees For Copies	349,054	364,802
0001	General Fd	Dist Clerk Civil-GF	Passport Fee	898,064	838,188
0001	General Fd	Dist Clerk Civil-GF	Record Search Fee	12,244	14,247
0001	General Fd	Dist Clerk Civil-GF	Returned Check Fee	432	302
0001	General Fd	Dist Clerk Civil-GF	Trust Fund Fee	7,104	6,391
0001	General Fd	Dist Clerk Civil-GF	Vital Statistic Report Fee	3,199	3,209
0001	General Fd	Dist Clerk Civil-GF	Jury Impaneling Services	16,412	16,412
0001	General Fd	Dist Clerk Civil-GF	Bond Forfeitures	212,456	206,858
0001	General Fd	Dist Clerk Civil-GF	Other Interest Income	14,269	10,763
0001	General Fd	Dist Clerk Civil-GF	Forfeited Jury Pay	29,811	33,451
0001	General Fd	Dist Clerk Crm-GF	Criminal Bond Administrative Fee	9,754	8,101
0001	General Fd	Dist Clerk Crm-GF	Criminal Fees-Other	87,456	89,267
0001	General Fd	Dist Clerk Crm-GF	Jury Fees	836	702
0001	General Fd	Dist Clerk Crm-GF	Fees For Copies	22,945	23,774
0001	General Fd	Civil Courts District-GF	Tax Master Fee	40,996	37,729
0001	General Fd	Civil Courts County-GF	Judiciary Fees	168,000	168,000
0001	General Fd	DA Criminal Justice-GF	Prosecutor Longevity	216,480	192,300
0001	General Fd	DA Criminal Justice-GF	Felony Prosecutor Supplemental Salary	4,422	4,467
0001	General Fd	DA Criminal Justice-GF	Other State Revenue	29,207	45,010
0001	General Fd	DA Criminal Justice-GF	Criminal Fees-Other	13,042	17,538

Line Item Revenue Detail

Fund #	Fund Description	Cost Center Description	G/L Account Description	FY 2018 Budget	FY 2019 Budget
0001	General Fd	DA Criminal Justice-GF	Environmental Fines	25,000	25,000
0001	General Fd	DA Criminal Justice-GF	Demand Account Interest Income	1,144	2,667
0001	General Fd	DA Criminal Justice-GF	Miscellaneous Collections	3,257	2,762
0001	General Fd	DA Civil Justice-Title IV-E Billable-GF	Grant Partial Reimbursement Revenue	70,000	80,000
0001	General Fd	Criminal Courts District-GF	Judiciary Collection Fee	12,217	20,605
0001	General Fd	Criminal Courts District-GF	Restitution	17,410	11,174
0001	General Fd	Criminal Courts County Division-GF	Criminal Fees-Other	11	-
0001	General Fd	Criminal Courts County Division-GF	Judiciary Fees	588,000	588,000
0001	General Fd	Criminal Courts County Division-GF	Restitution	18	139
0001	General Fd	Probate Court-GF	Probate Statutory Fees	32,300	32,300
0001	General Fd	Probate Court-GF	Probate Hearing Fee	13,500	12,000
0001	General Fd	Probate Court-GF	Probate Investigator Fee	11,750	12,000
0001	General Fd	Probate Court-GF	Probate Service Fee	45,500	46,000
0001	General Fd	Probate Court-GF	Probate Training Fee	18,750	18,000
0001	General Fd	JP1 Civil-GF	Civil Filing Fee	81,609	89,879
0001	General Fd	JP1 Criminal-GF	Criminal Fees-Other	60,495	81,764
0001	General Fd	JP1 Criminal-GF	Omni Denial License Renewal Fee	4,139	3,719
0001	General Fd	JP1 Criminal-GF	Time Payment 10% Fee	441	359
0001	General Fd	JP1 Criminal-GF	Traffic Fees	4,855	4,193
0001	General Fd	JP1 Criminal-GF	Returned Check Fee	19	143
0001	General Fd	JP1 Criminal-GF	Miscellaneous Collections	314	133
0001	General Fd	JP2 Civil-GF	Civil Filing Fee	163,296	159,298
0001	General Fd	JP2 Criminal-GF	Criminal Fees-Other	219,327	269,238
0001	General Fd	JP2 Criminal-GF	Omni Denial License Renewal Fee	16,153	13,220
0001	General Fd	JP2 Criminal-GF	Time Payment 10% Fee	4,032	3,124
0001	General Fd	JP2 Criminal-GF	Traffic Fees	13,287	10,589
0001	General Fd	JP2 Criminal-GF	Returned Check Fee	196	181
0001	General Fd	JP2 Criminal-GF	Miscellaneous Collections	132	119
0001	General Fd	JP3 Civil-GF	Civil Filing Fee	65,532	81,823
0001	General Fd	JP3 Criminal-GF	Criminal Fees-Other	269,207	201,272
0001	General Fd	JP3 Criminal-GF	Omni Denial License Renewal Fee	11,147	6,804
0001	General Fd	JP3 Criminal-GF	Time Payment 10% Fee	1,384	854
0001	General Fd	JP3 Criminal-GF	Traffic Fees	12,540	8,410
0001	General Fd	JP3 Criminal-GF	Returned Check Fee	343	273
0001	General Fd	JP3 Criminal-GF	Miscellaneous Collections	41	182
0001	General Fd	JP4 Civil-GF	Civil Filing Fee	82,393	87,007
0001	General Fd	JP4 Civil-GF	Returned Check Fee	207	72
0001	General Fd	JP4 Criminal-GF	Criminal Fees-Other	80,954	104,839
0001	General Fd	JP4 Criminal-GF	Omni Denial License Renewal Fee	4,616	5,088
0001	General Fd	JP4 Criminal-GF	Time Payment 10% Fee	1,553	1,425
0001	General Fd	JP4 Criminal-GF	Traffic Fees	4,518	5,237
0001	General Fd	JP4 Criminal-GF	Miscellaneous Collections	242	100
0001	General Fd	JP5 Civil-GF	Civil Filing Fee	77,943	91,513
0001	General Fd	JP5 Criminal-GF	Criminal Fees-Other	232,572	195,987
0001	General Fd	JP5 Criminal-GF	Omni Denial License Renewal Fee	4,739	3,270
0001	General Fd	JP5 Criminal-GF	Time Payment 10% Fee	890	580
0001	General Fd	JP5 Criminal-GF	Traffic Fees	3,904	3,410
0001	General Fd	JP5 Criminal-GF	Returned Check Fee	-	120
0001	General Fd	Constable1 Civil-GF	Civil Filing Fee	320,025	320,025
0001	General Fd	Constable1 Civil-GF	Returned Check Fee	-	30
0001	General Fd	Constable1 Civil-GF	Donation-Public Safety Use Of Vehicle	25,000	25,000
0001	General Fd	Constable1 Criminal-GF	Criminal Fees-Other	75,000	64,950
0001	General Fd	Constable2 Civil-GF	Civil Filing Fee	450,000	529,000
0001	General Fd	Constable2 Civil-GF	Donation-Public Safety Use Of Vehicle	10,000	10,000
0001	General Fd	Constable2 Criminal-GF	Criminal Fees-Other	211,782	158,837
0001	General Fd	Constable2 Criminal-GF	Returned Check Fee	30	30
0001	General Fd	Constable2 Criminal-GF	Law Enforcement Services-Other Govt Agenc	97,199	86,783
0001	General Fd	Constable3 Civil-GF	Civil Filing Fee	225,000	250,000
0001	General Fd	Constable3 Civil-GF	Donation-Public Safety Use Of Vehicle	30,000	25,000
0001	General Fd	Constable3 Criminal-GF	Criminal Fees-Other	153,425	91,600
0001	General Fd	Constable3 Criminal-GF	Law Enforcement Services-Other Govt Agenc	108,212	108,212
0001	General Fd	Constable 4 Civil-GF	Civil Filing Fee	300,000	300,000
0001	General Fd	Constable 4 Civil-GF	Donation-Public Safety Use Of Vehicle	2,000	2,000
0001	General Fd	Constable 4 Criminal-GF	Criminal Fees-Other	85,455	85,455
0001	General Fd	Constable 4 Criminal-GF	Returned Check Fee	30	30

Line Item Revenue Detail

Fund #	Fund Description	Cost Center Description	G/L Account Description	FY 2018 Budget	FY 2019 Budget
0001	General Fd	Constable 5 Civil-GF	Grant Partial Reimbursement Revenue	279,101	300,000
0001	General Fd	Constable 5 Civil-GF	Civil Filing Fee	1,800,000	1,800,000
0001	General Fd	Constable 5 Civil-GF	Returned Check Fee	30	30
0001	General Fd	Constable 5 Civil-GF	Miscellaneous Collections	5,767	-
0001	General Fd	Constable 5 Civil-GF	Donation-Public Safety Use Of Vehicle	10,000	10,000
0001	General Fd	Constable 5 Criminal-GF	Criminal Fees-Other	50,000	60,000
0001	General Fd	Constable 5 Security-GF	Law Enforcement Services-Other Organizatio	179,240	179,240
0001	General Fd	TCSO Exec Adm Resrch and Plan-GF	Texas Forest Service MOUs	1,690	-
0001	General Fd	TCSO Adm/Supp HR-GF	Miscellaneous Collections	2,375	-
0001	General Fd	TCSO Adm/Supp Gen Adm-GF	Miscellaneous Collections	16	-
0001	General Fd	TCSO Crc Complex Security-GF	Miscellaneous Collections	2,777	-
0001	General Fd	TCSO Crc Building 12-GF	Miscellaneous Collections	20,954	-
0001	General Fd	TCSO Courthouse Security-GF	Trfrs from Courthouse Security Fd	420,000	420,000
0001	General Fd	TCSO Crc Health Svs Bldg-GF	Miscellaneous Collections	5,987	-
0001	General Fd	TCSO Crc Hospital Visit Unit-GF	Miscellaneous Collections	1,075	-
0001	General Fd	TCSO Crc Maintenance-GF	Miscellaneous Collections	5,527	-
0001	General Fd	TCSO Crc Marketable Skills & SWAP-GF	Miscellaneous Collections	9,273	-
0001	General Fd	TCSO Crc Support Br-GF	SSA Incentive Payments	211,426	174,367
0001	General Fd	TCSO Crc Support Br-GF	Notary Fees	1,880	2,180
0001	General Fd	TCSO Central Booking-GF	Contractual Services-Central Booking	6,661,523	6,436,748
0001	General Fd	TCSO Central Booking-GF	Miscellaneous Collections	16,925	-
0001	General Fd	TCSO Medical Svs Contracted Med Svs-GF	Treatment Co-Pay	120,000	120,000
0001	General Fd	TCSO Medical Svs Contracted Med Svs-GF	Expired Medication Refunds	30,000	10,000
0001	General Fd	TCSO Medical Svs Contracted Med Svs-GF	Medication Reimbursements	25,000	5,000
0001	General Fd	TCSO LE Mental Health	Contractual Services-Office Space	13,536	13,536
0001	General Fd	TCSO LE Mental Health	Other Buildings Rent Revenue	3,000	3,000
0001	General Fd	TCSO LE Patrol-GF	Miscellaneous Collections	13,236	-
0001	General Fd	TCSO LE Support Br-GF	Breath Alcohol Testing Fee	57,041	55,783
0001	General Fd	TCSO LE Support Br-GF	Criminal Fees-Other	316,921	307,656
0001	General Fd	TCSO LE Support Br-GF	Time Payment 10% Fee	213	194
0001	General Fd	TCSO LE Support Br-GF	Alarm Registration Fee	222,500	184,500
0001	General Fd	TCSO LE Support Br-GF	Law Enforcement Services-Other Govt Agenc	1,582,678	1,842,179
0001	General Fd	TCSO LE Support Br-GF	Law Enforcement Services-School District	1,842,134	2,090,711
0001	General Fd	TCSO LE Support Br-GF	Training Academy Tuition	2,439	1,375
0001	General Fd	TCSO LE Support Br-GF	Contractual Services-Housing Paroled Sex Off	270,000	297,000
0001	General Fd	TCSO LE Support Br-GF	Contractual Services-Mnt Of Federal Prisoner	9,000	18,000
0001	General Fd	TCSO LE Support Br-GF	Bail Bondsman Registration	2,500	1,000
0001	General Fd	TCSO LE Support Br-GF	Sexually Oriented Business License	3,025	4,125
0001	General Fd	TCSO LE Support Br-GF	Miscellaneous Collections	77,232	77,436
0001	General Fd	TCSO LE Support Br-GF	Donation-Public Safety Use Of Vehicle	550,000	475,000
0001	General Fd	ME Adm-GF	Expert Witness Testimony Fee	5,900	3,500
0001	General Fd	ME Adm-GF	Autopsy Fee	1,885,000	1,925,600
0001	General Fd	ME Adm-GF	Autopsy Report Fee	2,534	2,200
0001	General Fd	ME Adm-GF	Authority To Cremate Permit Fee	77,500	80,800
0001	General Fd	ME Adm-GF	Miscellaneous Collections	1,000	1,000
0001	General Fd	CSCD Supervision GF	Time Payment 10% Fee	3,629	3,950
0001	General Fd	TCCES CES-Exc Mgmt Team-GF	Alcohol Evaluation Fees	347,802	342,510
0001	General Fd	TCCES CES-Exc Mgmt Team-GF	TCCES Reinstatement Fee	36,641	41,573
0001	General Fd	TCCES CES-Exc Mgmt Team-GF	Counseling Program	62,650	60,830
0001	General Fd	TCCES CES-Exc Mgmt Team-GF	Drug Education Class	63,990	56,070
0001	General Fd	TCCES CES-Exc Mgmt Team-GF	DWI Education Class	120,610	111,720
0001	General Fd	TCCES CES-Exc Mgmt Team-GF	DWI Intervention Program	116,920	107,300
0001	General Fd	TCCES CES-Exc Mgmt Team-GF	Minor In Possession Class	4,995	3,690
0001	General Fd	TCCES CES-Exc Mgmt Team-GF	Substance Abuse Class	18,130	15,820
0001	General Fd	TCCES CES-Exc Mgmt Team-GF	Cognitive Change Program 40Hr	4,000	2,000
0001	General Fd	TCCES CES-Exc Mgmt Team-GF	Marijuana Class 4 Hour	-	16,200
0001	General Fd	TCCES CES-Exc Mgmt Team-GF	Marijuana Class 8 Hour	63,420	94,360
0001	General Fd	TCCES Education-GF	Alcohol Education-Minors Class	3,185	2,352
0001	General Fd	TCCES Education-GF	Bad Check 8Hr Class	10,582	9,694
0001	General Fd	TCCES Education-GF	Chemical Assault & Shoplifting 20Hr Class	62,086	58,756
0001	General Fd	TCCES Education-GF	Class Rescheduling Fees	5,692	5,882
0001	General Fd	TCCES Education-GF	Felony M.O. 20Hr Class	30,184	31,724
0001	General Fd	TCCES Education-GF	Prostitution Sol Deterrent Class 8 Hour	20,000	2,500
0001	General Fd	TCCES Education-GF	Juvenile Competency Class	432	108
0001	General Fd	TCCES Education-GF	Youth Misdemeanor I 8Hr Class	3,888	2,376

Line Item Revenue Detail

Fund #	Fund Description	Cost Center Description	G/L Account Description	FY 2018 Budget	FY 2019 Budget
0001	General Fd	TCCEs Education-GF	12HR Cognitive Life Skills Level I	5,600	2,170
0001	General Fd	Pretrial Supervision-GF	Ignition Interlock Fee	371,108	294,897
0001	General Fd	Pretrial Supervision-GF	Personal Bond Fees	519,334	409,629
0001	General Fd	Pretrial Supervision-GF	Miscellaneous Collections	100	-
0001	General Fd	Pretrial Drug Court Pg-GF	Intox & Drug Conviction 10% Collection Fee	17,942	17,611
0001	General Fd	JvP Food Srvc-GF	Grant Partial Reimbursement Revenue	194,978	157,102
0001	General Fd	JvP Crt Srvc Admin-GF	Miscellaneous Collections	2,890	-
0001	General Fd	JvP Crt Srvc Def Prosecution Unit-GF	Miscellaneous Collections	1,745	-
0001	General Fd	JvP Detention Srvc-GF	Miscellaneous Collections	842	-
0001	General Fd	JvP Dom Rel Off Admin-GF	Adoption Investigation Fee	71,117	83,720
0001	General Fd	JvP Dom Rel Off Admin-GF	DRO Operations Fee	73,701	69,442
0001	General Fd	JvP Dom Rel Off Admin-GF	Expert Witness Testimony Fee	54	85
0001	General Fd	JvP Dom Rel Off Admin-GF	Comm Supervision Of Child Support Probatio	439,747	511,504
0001	General Fd	JvP Dom Rel Off Admin-GF	Integrated Child Support Enforcement System	489,002	605,611
0001	General Fd	JvP Dom Rel Off Admin-GF	License Fee Parenting Course	9,700	11,961
0001	General Fd	JvP Dom Rel Off Customer Srvc Opers-GF	Miscellaneous Collections	5,881	-
0001	General Fd	Emrg Svs Tech and Comm-GF	Radio Use Fees	284,602	296,936
0001	General Fd	Emrg Svs Emergency Mgmt-GF	Grant Partial Reimbursement Revenue	62,211	45,138
0001	General Fd	TNR Environmental Quality-GF	Sale Of Recycling Material	20,477	25,921
0001	General Fd	TNR Development Services-GF	Driveway Permits	114,510	139,062
0001	General Fd	TNR Development Services-GF	Flood Plain Permit Fee- Nonresidential	142,350	163,525
0001	General Fd	TNR Development Services-GF	Flood Plain Permit Fee-Residential A	159,000	183,840
0001	General Fd	TNR Development Services-GF	Flood Plain Permit Fee-Residential B	21,824	23,920
0001	General Fd	TNR Development Services-GF	Long Form Plat Construction Review	200,508	169,067
0001	General Fd	TNR Development Services-GF	Long Form Plat-Commercial Lot Review	39,997	43,475
0001	General Fd	TNR Development Services-GF	Long Form Plat-Construction Inspection	88,130	96,066
0001	General Fd	TNR Development Services-GF	Long Form Plat-Final Plat Review	53,955	52,533
0001	General Fd	TNR Development Services-GF	Long Form Plat-Preliminary Plan Review	43,990	71,770
0001	General Fd	TNR Development Services-GF	Long Form Plat-Residential Lot Review	184,468	175,640
0001	General Fd	TNR Development Services-GF	Plat Application Renewals	296	1,967
0001	General Fd	TNR Development Services-GF	Plat Revision-Amendments	23,549	31,845
0001	General Fd	TNR Development Services-GF	Plat Revision-Vacations Public Utility Easeme	5,655	4,788
0001	General Fd	TNR Development Services-GF	Plat Revision-Vacations/Row & Drain Easeme	2,956	3,695
0001	General Fd	TNR Development Services-GF	Public Notice Fee	468	776
0001	General Fd	TNR Development Services-GF	Short Form Plat-Final Plat Review	61,782	98,565
0001	General Fd	TNR Development Services-GF	Utility (Row) Permits	8,508	7,312
0001	General Fd	TNR Development Services-GF	Sale Of Printed Material	1,181	1,474
0001	General Fd	TNR Stormwater Management-GF	Stormwater PWQC - Re-inspection Fee	10,000	-
0001	General Fd	TNR Stormwater Management-GF	Stormwater PWQC - Re-inspection Fee Non-c	12,000	12,000
0001	General Fd	TNR Stormwater Management-GF	Stormwater PWQC - Investigation	6,000	3,258
0001	General Fd	TNR Stormwater Management-GF	Stormwater PWQC Applicaton Fee	18,000	800
0001	General Fd	TNR Stormwater Management-GF	Stormwater PWQC Site Complexit Fee for Enj	1,100	-
0001	General Fd	TNR Onsite Sewage Facilities-GF	Septic Maintenance Contract Fee	33,300	35,000
0001	General Fd	TNR Onsite Sewage Facilities-GF	Septic Reinspection Fees	7,260	8,052
0001	General Fd	TNR Onsite Sewage Facilities-GF	Septic Subdivision Review Fees	8,610	9,415
0001	General Fd	TNR Onsite Sewage Facilities-GF	Engineered Adjustment Permit	12,800	12,800
0001	General Fd	TNR Onsite Sewage Facilities-GF	Engineered Construction Permits	226,535	239,075
0001	General Fd	TNR Onsite Sewage Facilities-GF	Expired Sewage Permit Re-Application Fee	7,715	8,915
0001	General Fd	TNR Onsite Sewage Facilities-GF	Private Sewage Permits	37,755	41,225
0001	General Fd	TNR Onsite Sewage Facilities-GF	Sewage Permit Renewal	55	55
0001	General Fd	TNR Park Services-GF	Park Entrance Fees	2,305,961	2,739,642
0001	General Fd	TNR Park Services-GF	Park Rental Fees	462,267	448,850
0001	General Fd	TNR Park Services-GF	Access License Fee	17,692	17,596
0001	General Fd	TNR Park Services-GF	Contracted Services	34,650	34,650
0001	General Fd	TNR Customer Services-GF	Water Sales	8,490	9,736
0001	General Fd	TNR Customer Services-GF	License Fee	75,000	37,500
0001	General Fd	TNR Customer Services-GF	Miscellaneous Rent Revenue	246	275
0001	General Fd	TNR Services To Othr Govts-GF	Fuel & Vehicle Maintenance Reimbursement	118,486	111,965
0001	General Fd	TNR Transfer Station-GF	Solid Waste Disposal Fee	10,435	10,011
0001	General Fd	HHSVS Public Health Adm COA-GF	Animal License/Registration	5,625	-
0001	General Fd	HHSVS Public Health Adm COA-GF	Pool/Spa Permits	17,695	-
0001	General Fd	HHSVS Inter COA Public Hlh-GF	Pool Inspection Fees	17,969	18,360
0001	General Fd	HHSVS FSS-Case Mgmt-GF	Grant Administrative Cost Revenue-IDC Post	481	540
0001	General Fd	HHSVS Children F.I.R.S.T.	Juror Contributions	47,147	42,161
0001	General Fd	HHSVS Healthy Families 2-GF	Healthy Families Expansion Program	250,000	150,000

Line Item Revenue Detail

Fund #	Fund Description	Cost Center Description	G/L Account Description	FY 2018 Budget	FY 2019 Budget
0001	General Fd	HHSVS Deaf Svs-GF	Deaf Interpreter Services-City HHS	2,500	2,500
0001	General Fd	HHSVS Deaf Svs-GF	Deaf Interpreter Services-Municipal Court	40,000	40,000
0001	General Fd	HHSVS Deaf Svs-GF	Deaf Interpreter Services-Travis Co Health Di:	1,000	630
0001	General Fd	HHSVS Deaf Svs-GF	Deaf Interpreter Services-CTCCH	125,000	158,162
0001	General Fd	HHSVS Housing Adm-GF	Grant Administrative Cost Revenue-IDC Post	40,861	60,882
0001	General Fd	HHSVS Social Service Contracts-GF	Juror Contributions	12,144	12,459
0001	General Fd	EMS Star Flight Administrative-GF	Patient Fees-Air Transport	2,267,728	2,312,759
0001	General Fd	EMS Star Flight Operations-GF	Heli Pad Camera Fee	7,680	4,863
0001	General Fd	EMS Emrg Med Sv-GF	Patient Fees-Ground Transport	3,317,586	642,471
0001	General Fd	Civil Courts-App-LMF-GF	Court of Appeals Fee	66,110	66,781
0001	General Fd	Criminal Courts County LMF-GF	Grant Partial Reimbursement Revenue	466,885	376,498
0001	General Fd	Criminal Courts District LMF-GF	Grant Partial Reimbursement Revenue	700,327	564,748
0001	General Fd	General Adm-General Adm	308 Guadalupe Land Rent Revenue	242,860	242,860
0002	700 Lavaca Complex	PBO Cash Investments	Pooled Cash Investments Interest Income	42,271	48,563
0002	700 Lavaca Complex	FMD Operations 700 Lavaca-Lavaca Cmplx	700 Lavaca Building Rent Revenue	774,807	821,814
0002	700 Lavaca Complex	FMD Operations 700 Lavaca-Lavaca Cmplx	700 Lavaca Parking Rent Revenue	455,400	274,350
0003	Tx Exposition and Heritage	PBO Cash Investments	Pooled Cash Investments Interest Income	17,794	34,880
0003	Tx Exposition and Heritage	FMD-Tx Expo & Heritage-Expo Fd	Concession Revenue	235,000	195,557
0003	Tx Exposition and Heritage	FMD-Tx Expo & Heritage-Expo Fd	Miscellaneous Collections	24,000	21,000
0003	Tx Exposition and Heritage	FMD-Tx Expo & Heritage-Expo Fd	Other Buildings Rent Revenue	883,261	805,640
0100	Law Library Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	5,618	10,510
0100	Law Library Fd	JSPIn-Civil Library-Law Library Fund	Law Library Fee	-	812,888
0100	Law Library Fd	JSPIn-Civil Library-Law Library Fund	Legal Research Fee	-	10,073
0100	Law Library Fd	CRS Civil Library-Law Library Fd	Law Library Fee	833,066	-
0100	Law Library Fd	CRS Civil Library-Law Library Fd	Legal Research Fee	10,875	-
0104	Dispute Resolution Center Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	1,539	1,556
0104	Dispute Resolution Center Fd	Dispute Resolution Center-DRC fd	ADRS Fee	351,130	358,717
0104	Dispute Resolution Center Fd	Dispute Resolution Center-DRC fd	Juror Contributions	2,490	2,271
0104	Dispute Resolution Center Fd	Dispute Resolution Center-DRC fd	Trfrs from General Fd	73,701	116,036
0105	Voter Registration Fd	Tax Collector Voter Cln Ch19-Voter Rg Fd	Voter Registration Reimb Chap19	132,109	154,558
0106	Juvenile Fee Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	6,364	8,371
0106	Juvenile Fee Fd	JvP NonDivisional-Juv Fee Fd	Juvenile Probation Fee	3,480	5,265
0107	Juvenile Justice Alternative Ed	PBO Cash Investments	Pooled Cash Investments Interest Income	-	694
0107	Juvenile Justice Alternative Ed	JvP Spec Svcs JJAEP Fd	School Districts	10,922	11,835
0108	County Clerk Records Mgmt &	PBO Cash Investments	Pooled Cash Investments Interest Income	59,077	89,461
0108	County Clerk Records Mgmt &	Co Clerk Crm-Records Mgmt Fd	Records Management Fee	7,980	9,096
0108	County Clerk Records Mgmt &	Co Clerk Recording-Records Mgmt Fd	Records Mgmt & Preservation Fee	2,167,305	1,926,320
0109	LCRA Parks Cip Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	13,320	55,929
0109	LCRA Parks Cip Fd	TNR Park Services-LCRA Fd	Park Entrance Fees	216,673	267,595
0110	Records Mgmt and Pres Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	1,093	1,809
0110	Records Mgmt and Pres Fd	Co Clerk Probate -Records Mgmt Preser	Records Management Fee	19,020	19,726
0110	Records Mgmt and Pres Fd	Co Clerk Civil-Records Mgmt Preser	Records Management Fee	42,742	39,400
0110	Records Mgmt and Pres Fd	Co Clerk Crm-Records Mgmt Preser	Records Management Fee	71,820	84,251
0110	Records Mgmt and Pres Fd	Dist Clerk Civil-Records Mgmt Preser	Records Management Fee	84,972	84,876
0110	Records Mgmt and Pres Fd	Dist Clerk Crm-Records Mgmt Preser	Records Management Fee	46,098	46,893
0111	Courthouse Security Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	1,550	-
0111	Courthouse Security Fd	Co Clerk Civil-Courthouse Sec Fd	Security Fee	41,478	38,770
0111	Courthouse Security Fd	Co Clerk Crm-Courthouse Sec Fd	Security Fee	9,580	11,235
0111	Courthouse Security Fd	Co Clerk Recording-Courthouse Sec Fd	Security Fee	218,116	203,940
0111	Courthouse Security Fd	Dist Clerk Civil-Courthouse Security Fd	Security Fee	63,023	63,535
0111	Courthouse Security Fd	Dist Clerk Crm-Courthouse Security Fd	Security Fee	9,609	9,656
0111	Courthouse Security Fd	JP1 Criminal-Courthouse Security Fd	Security Fee	10,652	10,356
0111	Courthouse Security Fd	JP2 Criminal-Courthouse Security Fd	Security Fee	28,067	33,193
0111	Courthouse Security Fd	JP3 Criminal-Courthouse Security Fd	Security Fee	22,042	12,145
0111	Courthouse Security Fd	JP4 Criminal-Courthouse Security Fd	Security Fee	11,678	13,894
0111	Courthouse Security Fd	JP5 Criminal-Courthouse Security Fd	Security Fee	13,126	13,663
0113	Ct Reporter Service Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	930	739
0113	Ct Reporter Service Fd	Co Clerk Civil-Ct Rptr Sv Fnd	Court Reporter Fees	122,258	116,200
0113	Ct Reporter Service Fd	Dist Clerk Civil-Ct Rptr Sv Fnd	Court Reporter Fees	181,233	167,889
0113	Ct Reporter Service Fd	Probate Court-Court Reporter Sv Fd	Court Reporter Fees	53,500	52,500
0114	Juvenile Deferred Prosecution	PBO Cash Investments	Pooled Cash Investments Interest Income	1,386	1,919
0114	Juvenile Deferred Prosecution	JvP NonDivisional-Juv Def Pros Fd	Deferred Prosecution Fee	1,414	1,329
0115	Balcones Canyonlands Pres Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	212,289	407,612
0115	Balcones Canyonlands Pres Fd	TNR Natural Resources-BCCP	Park Permits	357,615	427,998
0115	Balcones Canyonlands Pres Fd	TNR Natural Resources-BCCP	Contributions-Developers	75,119	20,140

Line Item Revenue Detail

Fund #	Fund Description	Cost Center Description	G/L Account Description	FY 2018 Budget	FY 2019 Budget
0115	Balcones Canyonlands Pres Fd	TNR Natural Resources-BCCP	Rent Revenue-BCP Cell Phone Tower	13,358	13,358
0115	Balcones Canyonlands Pres Fd	TNR Natural Resources-BCCP	Trfrs from General Fd	17,945,598	18,827,868
0118	LEOSE - Cmns Ct	Emrg Svs Fire Marshal-LEOSE	LEOSE Annual Allocations	1,036	1,030
0121	Unclaimed Property Fd	County Treasurer Adm-Unclaimed Property	Restitution Forfeitures	50,000	50,000
0121	Unclaimed Property Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	74	-
0122	Professional Prosecutors Fd	CA Civil-Prof Prosecutors Fd	Trfrs from General Fd	70,000	70,000
0123	Mary Quinlan Park Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	4,214	5,873
0123	Mary Quinlan Park Fd	TNR Park Services-Mary Quilan Fd	Lake Austin Spa Rent Revenue	5,000	5,000
0124	Probate Judiciary Fee Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	248	1,010
0124	Probate Judiciary Fee Fd	Probate Court-Judiciary Fee Fd	Judiciary Fees	160,000	165,000
0125	Cts Technology Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	3,333	1,878
0125	Cts Technology Fd	JP1 Criminal-Js Ct Technology	Justice Court Technology Fee	13,901	13,687
0125	Cts Technology Fd	JP2 Criminal-Js Ct Technology	Justice Court Technology Fee	44,121	44,040
0125	Cts Technology Fd	JP3 Criminal-Js Ct Technology	Justice Court Technology Fee	28,881	17,767
0125	Cts Technology Fd	JP4 Criminal-Js Ct Technology	Justice Court Technology Fee	15,573	18,428
0125	Cts Technology Fd	JP5 Criminal-Js Ct Technology	Justice Court Technology Fee	17,471	18,200
0127	Dist Clerk Records Mgmt and P	PBO Cash Investments	Pooled Cash Investments Interest Income	6,278	8,665
0127	Dist Clerk Records Mgmt and P	Dist Clerk Civil-Dist Clerk Records Mgmt	Records Management Fee	84,226	78,582
0127	Dist Clerk Records Mgmt and P	Dist Clerk Crm-Dist Clerk Records Mang	Records Management Fee	5,122	5,087
0128	Elections Contract Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	5,599	9,001
0128	Elections Contract Fd	Co Clerk Eln Adm-Eln Cntrt Fd	Contractual Services-Election Services	1,000,000	1,800,000
0128	Elections Contract Fd	Co Clerk Eln Adm Fee-Eln Cntrt Fd	Election Oversight Fee	141,978	170,000
0128	Elections Contract Fd	Co Clerk Eln Adm Fee-Eln Cntrt Fd	Contractual Services-Election Services	7,400	7,934
0129	Cnty Clerk Archival Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	84,393	128,477
0129	Cnty Clerk Archival Fd	Co Clerk Records Mgmt-Co Clerk Arch Fnd	Records Archival Fee	2,145,768	1,903,940
0130	Family Protection Fd	Dist Clerk Civil-Family Protection Fd	Family Protection Fee	49,557	45,967
0131	Drug Ct Program Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	790	5,228
0131	Drug Ct Program Fd	Pretrial Drug Court-Drg Ct Pg Fd	Participant Payments	28,788	37,282
0131	Drug Ct Program Fd	Pretrial Drug Court-Drg Ct Pg Fd	Treatment Co-Pay	4,588	2,882
0131	Drug Ct Program Fd	Pretrial Drug Court-Drg Ct Pg Fd	Intox & Drug Conviction 50% Fee	86,202	87,947
0131	Drug Ct Program Fd	Pretrial Drug Court-Drg Ct Pg Fd	DWI Court Fees	48,937	30,663
0132	Probate Guardianship Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	2,216	2,848
0132	Probate Guardianship Fd	Probate Court-Grdnshp Probate Grdnshp Fc	Probate Guardianship Fee	75,000	73,000
0133	Vital Statistic Pres Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	631	772
0133	Vital Statistic Pres Fd	JP2 Civil-Vital Statistic Presrvtn	Vital Statistic Preservation Fee	89	160
0133	Vital Statistic Pres Fd	JP3 Civil-Vital Statistic Presrvtn	Vital Statistic Preservation Fee	16	26
0133	Vital Statistic Pres Fd	JP4 Civil-Vital Statistic Presrvtn	Vital Statistic Preservation Fee	5	-
0134	Fire Code Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	11,222	23,783
0134	Fire Code Fd	Emrg Svs Fire Marshal-Fire Code Fd	Fire Safety Inspection Fee	260,000	300,000
0135	Child Abuse Prevention Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	491	896
0135	Child Abuse Prevention Fd	TCSO LE Support Br-Child Abuse Fd	Child Sexual Assault Fee	4,706	4,946
0136	Justice Ct Building Security Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	6,997	10,690
0136	Justice Ct Building Security Fd	JP1 Criminal-Justice Ct Bldg Security	Security Fee	3,318	3,360
0136	Justice Ct Building Security Fd	JP2 Criminal-Justice Ct Bldg Security	Security Fee	9,035	10,944
0136	Justice Ct Building Security Fd	JP3 Criminal-Justice Ct Bldg Security	Security Fee	7,721	4,335
0136	Justice Ct Building Security Fd	JP4 Criminal-Justice Ct Bldg Security	Security Fee	3,827	4,552
0136	Justice Ct Building Security Fd	JP5 Criminal-Justice Ct Bldg Security	Security Fee	4,336	4,529
0137	Juvenile Case Manager Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	10,626	9,265
0137	Juvenile Case Manager Fd	JP1 Criminal-Juvenile Case Mgr Fd	Juvenile Case Management Fee	16,741	16,867
0137	Juvenile Case Manager Fd	JP2 Criminal-Juvenile Case Mgr Fd	Juvenile Case Management Fee	54,925	54,876
0137	Juvenile Case Manager Fd	JP3 Criminal-Juvenile Case Mgr Fd	Juvenile Case Management Fee	36,588	22,108
0137	Juvenile Case Manager Fd	JP4 Criminal-Juvenile Case Mgr Fd	Juvenile Case Management Fee	19,360	22,763
0137	Juvenile Case Manager Fd	JP5 Criminal-Juvenile Case Mgr Fd	Juvenile Case Management Fee	21,697	22,707
0138	Health Food Permits Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	7,400	17,595
0138	Health Food Permits Fd	HHSVS EHS Consmr/Comm Prot-Hlthfd Prm	Food Establishment Fees	86,831	101,500
0138	Health Food Permits Fd	HHSVS EHS Consmr/Comm Prot-Hlthfd Prm	Mobile Food Permits	58,582	67,830
0138	Health Food Permits Fd	HHSVS EHS Consmr/Comm Prot-Hlthfd Prm	Temporary Food Permits	27,134	34,650
0139	Dist Ct Records Technology Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	3,619	5,392
0139	Dist Ct Records Technology Fd	Dist Clerk Civil-Dist Ct Recrds Tech Fd	District Court Records Archival Fee	135,193	128,965
0140	Cnty/Dist Ct Technology Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	2,267	3,867
0140	Cnty/Dist Ct Technology Fd	Co Clerk Crm-Co/Dist Court Tech Fd	Court Technology Fee	12,601	14,949
0140	Cnty/Dist Ct Technology Fd	Dist Clerk Crm-Co/Dist Court Tech Fd	Court Technology Fee	7,522	7,789
0141	Ct Record Pres	PBO Cash Investments	Pooled Cash Investments Interest Income	3,310	2,914
0141	Ct Record Pres	Co Clerk Civil-Ct Record Preservation	Court Record Preservation Fee	78,995	76,160
0141	Ct Record Pres	Dist Clerk Civil-Court Record Pres	Court Record Preservation Fee	119,394	110,842

Line Item Revenue Detail

Fund #	Fund Description	Cost Center Description	G/L Account Description	FY 2018 Budget	FY 2019 Budget
0144	Unclaimed Juvenile Restitution	PBO Cash Investments	Pooled Cash Investments Interest Income	631	927
0145	Rd and Bridge Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	59,598	121,534
0145	Rd and Bridge Fd	Dist Clerk Crm-RdBg Fd	Fines	291,511	299,844
0145	Rd and Bridge Fd	JP1 Criminal-RdBg Fd	Fines	327,169	332,789
0145	Rd and Bridge Fd	JP2 Criminal-RdBg Fd	Fines	1,188,835	1,151,257
0145	Rd and Bridge Fd	JP3 Criminal-RdBg Fd	Fines	647,285	474,143
0145	Rd and Bridge Fd	JP4 Criminal-RdBg Fd	Fines	412,590	463,083
0145	Rd and Bridge Fd	JP5 Criminal-RdBg Fd	Fines	342,235	337,830
0145	Rd and Bridge Fd	TCSO LE Support Br-RdBrdg Fd	Fines	384,742	423,156
0145	Rd and Bridge Fd	TNR Administrative Services-RdBg Fd	Trfrs from General Fd	2,300,000	2,300,000
0145	Rd and Bridge Fd	TNR Rd & Bridge Maintenance-RdBg Fd	Lateral Road Fund Distribution	72,763	72,896
0145	Rd and Bridge Fd	TNR Rd & Bridge Maintenance-RdBg Fd	Auto Registration Fees	10,131,680	10,397,372
0145	Rd and Bridge Fd	TNR Rd & Bridge Maintenance-RdBg Fd	Excess Weight Fees	131,846	145,474
0149	Afterschool Youth Enrichment	HHSVS TAES 4-H and Youth Dev Pg-AYES Fd	Afterschool Youth Enrichment Services Fees	200,000	200,000
0151	Civil Courts Facilities Fund	PBO Cash Investments	Pooled Cash Investments Interest Income	17,454	29,103
0151	Civil Courts Facilities Fund	Co Clerk Probate-CivilCourthouseImpFd	Civil Filing Fee	57,050	58,397
0151	Civil Courts Facilities Fund	Co Clerk Civil-CivilCourthouseImpFd	Civil Filing Fee	119,209	115,020
0151	Civil Courts Facilities Fund	Dist Clerk Civil-Civ Crthse Imp Fd	Civil Filing Fee	181,055	185,505
0152	Juvenile Case Manager Progar	PBO Cash Investments	Pooled Cash Investments Interest Income	1,021	1,829
0152	Juvenile Case Manager Progar	JP1 Criminal-Juv Case Mgr Pgm Fd	Truancy Prevention and Diversion Fee	2,670	2,855
0152	Juvenile Case Manager Progar	JP2 Criminal-Juv Case Mgr Pgm Fd	Truancy Prevention and Diversion Fee	9,147	9,497
0152	Juvenile Case Manager Progar	JP3 Criminal-Juv Case Mgr Pgm Fd	Truancy Prevention and Diversion Fee	6,688	3,433
0152	Juvenile Case Manager Progar	JP4 Criminal-Juv Case Mgr Pgm Fd	Truancy Prevention and Diversion Fee	3,330	3,192
0152	Juvenile Case Manager Progar	JP5 Criminal-Juv Case Mgr Pgm Fd	Truancy Prevention and Diversion Fee	3,980	3,901
0153	Truancy Civil Court	JP1 Juvenile Svs-Truancy Civil Court Fd	Truancy Civil Fee	-	400
0153	Truancy Civil Court	JP4 Juvenile Svs-Truancy Civil Court Fd	Truancy Civil Fee	-	50
0154	CA DWI Pre-Diversion Program	PBO Cash Investments	Pooled Cash Investments Interest Income	-	351
0154	CA DWI Pre-Diversion Program	CA Criminal-DWI Pre-Diversion	DWI Pre-Diversion Program	-	40,000
3001	Consolidated Debt Service	Travis County-Cons Debt Svc	Current Property Taxes	73,443,958	74,741,083
3001	Consolidated Debt Service	Travis County-Cons Debt Svc	Current Property Tax Refunds (Contra)	(455,273)	(437,884)
3001	Consolidated Debt Service	Travis County-Cons Debt Svc	Current Property Tax Other Adjustments (Co	(181)	(180)
3001	Consolidated Debt Service	Travis County-Cons Debt Svc	Prior Years Delinquent Tax	495,432	499,308
3001	Consolidated Debt Service	Travis County-Cons Debt Svc	Delinquent Tax Refunds (Contra Account)	(503,413)	(499,673)
3001	Consolidated Debt Service	Travis County-Cons Debt Svc	Demand Account Interest Income	8	33
3001	Consolidated Debt Service	PBO Cash Investments	Texpool Interest Income	45,688	46,380
3001	Consolidated Debt Service	PBO Cash Investments	Travis Pool Interest Income	5,312	8,771
3001	Consolidated Debt Service	PBO Cash Investments	Texas Daily Invest. Pool Interest Income	77,998	130,944
3001	Consolidated Debt Service	PBO Cash Investments	Texas Class Investment Pool Interest Income	-	135,131
3001	Consolidated Debt Service	PBO Cash Investments	Texstar Investment Pool Interest Income	57,867	16,578
3005	Debt Service - Taxable	Travis County-Debt Svc-Taxable	Current Property Taxes	18,225,025	11,026,619
3005	Debt Service - Taxable	Travis County-Debt Svc-Taxable	Current Property Tax Refunds (Contra)	(63,993)	(59,844)
3005	Debt Service - Taxable	Travis County-Debt Svc-Taxable	Current Property Tax Other Adjustments (Co	(27)	(34)
3005	Debt Service - Taxable	Travis County-Debt Svc-Taxable	Prior Years Delinquent Tax	70,111	51,545
3005	Debt Service - Taxable	Travis County-Debt Svc-Taxable	Delinquent Tax Refunds (Contra Account)	(70,737)	(122,189)
3005	Debt Service - Taxable	Travis County-Debt Svc-Taxable	Demand Account Interest Income	167	27
3005	Debt Service - Taxable	Travis County-Debt Svc-Taxable	308 Guadalupe Land Rent Revenue	2,220,000	2,220,000
3005	Debt Service - Taxable	PBO Cash Investments	Texpool Interest Income	17,943	12,477
3005	Debt Service - Taxable	PBO Cash Investments	Texas Daily Invest. Pool Interest Income	7,961	6,927
3005	Debt Service - Taxable	PBO Cash Investments	Texas Class Investment Pool Interest Income	-	10,403
3005	Debt Service - Taxable	PBO Cash Investments	Texstar Investment Pool Interest Income	6,144	2,962
8955	Self Insurance Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	210,148	366,182
8955	Self Insurance Fd	PBO Cash Investments	NCFV-From Pooled Cash Fund	(25,503)	(100,772)
8955	Self Insurance Fd	HRMD Risk Mgmt-Travis Co. Self Ins	Worker's Comp-County	2,458,254	2,558,478
8955	Self Insurance Fd	HRMD Risk Mgmt-Travis Co. Self Ins	Unemployment Compensation	345,000	345,000
8955	Self Insurance Fd	HRMD Risk Mgmt-Travis Co. Self Ins	General Insurance	2,454,642	2,454,642
8955	Self Insurance Fd	HRMD Risk Mgmt-Travis Co. Self Ins	Premiums/General Liab	347,680	347,680
8955	Self Insurance Fd	HRMD Risk Mgmt-Travis Co. Self Ins	Premiums/Auto Liab	184,778	184,778
8955	Self Insurance Fd	HRMD Risk Mgmt-Travis Co. Self Ins	Premiums/Property	174,558	174,558
8956	Employee Health Benefit Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	230,914	520,832
8956	Employee Health Benefit Fd	PBO Cash Investments	NCFV-From Pooled Cash Fund	(22,727)	(114,633)
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	EPO Premium-County Contribution	4,180,284	3,278,448
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	PPO Premium-County Contribution	40,858,164	42,274,080
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	Consumer Choice Premium-County Contribut	8,168,724	8,816,976
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	HDHP Premium-County Contribution	-	744,132
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	EPO Premium-County Contribution-Retiree <	1,106,616	931,452

Line Item Revenue Detail

Fund #	Fund Description	Cost Center Description	G/L Account Description	FY 2018 Budget	FY 2019 Budget
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	PPO Premium-County Contribution-Retiree <	8,150,052	8,751,996
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	Consumer Choice Premium-CC-Retiree <65	2,344,236	3,171,324
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	EPO Premium-County Contribution-Retiree >	768,384	85,476
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	PPO Premium-County Contribution-Retiree >	2,621,640	712,560
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	PPO Premium-Drug Program-Co Contrib-Reti	10,368	10,368
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	Consumer Choice Premium-CC-Retiree >65	667,500	179,736
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	MAPD-County Contribution-Retiree >65	-	3,481,770
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	MAPD ConCh DepOnly Premium--Co Contrib-	-	2,076
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	MAPD PPO DepOnly Premium--Co Contrib-Re	-	26,952
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	MAPD EPO DepOnly Premium--Co Contrib-Re	-	7,800
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	Employee Contribution-EPO Premium	1,321,416	1,012,512
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	PPO Premium-Employee Contribution	6,297,084	6,450,804
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	Consumer Choice Premium-Employee Contrl	899,952	926,568
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	HDHP Premium-Employee Contribution	-	73,452
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	EPO Premium-Retiree <65 Contribution	360,108	67,872
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	PPO Premium-Retiree <65 Contribution	1,864,356	222,072
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	Consumer Choice Premium-Retiree <65 Conti	358,848	37,404
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	EPO Premium-Retiree >65 Contribution	370,800	474,048
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	CoEPO Premium-Retiree >65 Contribution	98,268	310,764
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	PPO Premium-Retiree >65 Contribution	611,568	1,966,836
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	PPO Premium-Drug Program-Retiree >65 Con	2,388	1,896
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	PPO Premiums-Cobra Contributions	145,647	145,647
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	Consumer Choice Premium-Cobra Contributi	8,820	8,820
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	Medicare Retiree Drug Subsidy	400,000	550,000
				837,538,529	882,186,220

For additional information such as...

- FY 2019 and Prior Year Budget Documents
- Tax Rate and Taxpayer Impact Statement
- Budget Infographics
(Summary by Fund, Department, and Program)
- Financial Policies and Budget Rules
- Financial Summaries
- FY 2020 Budget Development

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TCTV Channel 17

Or online at traviscountytexas.gov

County Contact Information

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Parks	(512) 854-7275
Purchasing Office	(512) 854-9700
Sheriff's Office	(512) 854-9770
Veterans Services	(512) 854-9340
Health & Human Services	(512) 854-4100
Planning and Budget Office	(512) 854-9106
Road & Bridge Maintenance	(512) 854-9383
Tax Office	(512) 854-9473

Travis County Commissioners Court



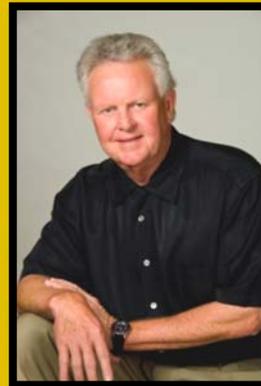
County Judge
Sarah Eckhardt
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Commissioner, Precinct 3
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