

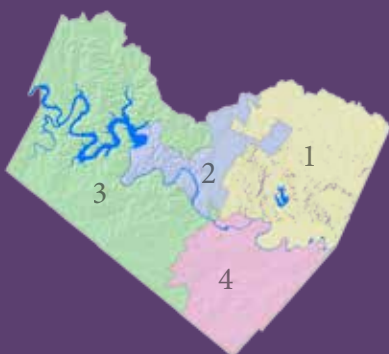
Travis County Fiscal Year 2016 Adopted Budget



Travis County Planning
and Budget Office

[www.traviscountytx.gov/
planning-budget](http://www.traviscountytx.gov/planning-budget)

Volume I: Budget Overview



Travis County Commissioners Court

County Judge
Sarah Eckhardt

(512) 854-9555

Commissioners

Precinct 1 Ron Davis

(512) 854-9111

Precinct 2 Brigid Shea

(512) 854-9222

Precinct 3 Gerald Daugherty

(512) 854-9333

Precinct 4 Margaret Gómez

(512) 854-9444

TRAVIS COUNTY ADOPTED BUDGET FOR FISCAL YEAR 2016

This budget will raise more revenue from property taxes than last year's budget by an amount of \$23,485,250 which is a 4.29 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 \$17,196,098.

Record Vote of Commissioners Court

Sarah Eckhardt	(In favor of budget)
Ron Davis	(In favor of budget)
Brigid Shea	(In favor of budget)
Gerald Daugherty	(In favor of budget)
Margaret Gómez	(In favor of budget)

Property Tax Rates and Financial Information:

Travis County Property Tax Rate for 2015 Fiscal Year

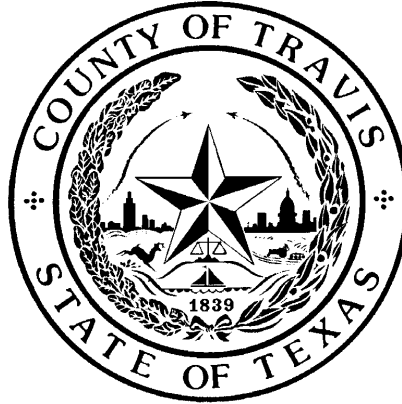
Property tax rate:	\$.4563 per \$100 valuation
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Travis County Property Tax Rates for 2016 Fiscal Year

Property tax rate:	\$.4169 per \$100 valuation
Effective tax rate:	\$.4072 per \$100 valuation
Effective maintenance and operations tax rate:	\$.3435 per \$100 valuation
Rollback tax rate:	\$.4392 per \$100 valuation
Debt rate:	\$.0683 per \$100 valuation

Total Debt Obligations:	\$ 695,793,731
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TRAVIS COUNTY ADOPTED BUDGET



**FISCAL YEAR 2016
October 1, 2015 – September 30, 2016**

COMMISSIONERS COURT

**Sarah Eckhardt
County Judge**

**Ron Davis
Commissioner, Precinct 1**

**Gerald Daugherty
Commissioner, Precinct 3**

**Brigid Shea
Commissioner, Precinct 2**

**Margaret 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, 2014

Gifford R. Ennis

Executive Director

FISCAL YEAR 2016 ADOPTED BUDGET

VOLUME I – BUDGET OVERVIEW



Travis County Parks' BMX Racetrack, located at Northeast Metropolitan Park, opened in August of 2015. The track ranks among the top BMX tracks in the nation, meeting both International Cycling Union specifications and all USA BMX requirements.

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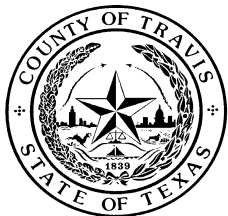
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County Commissioner, Precinct 3	104
County Commissioner, Precinct 4	105
County Judge	101
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Criminal Courts	124
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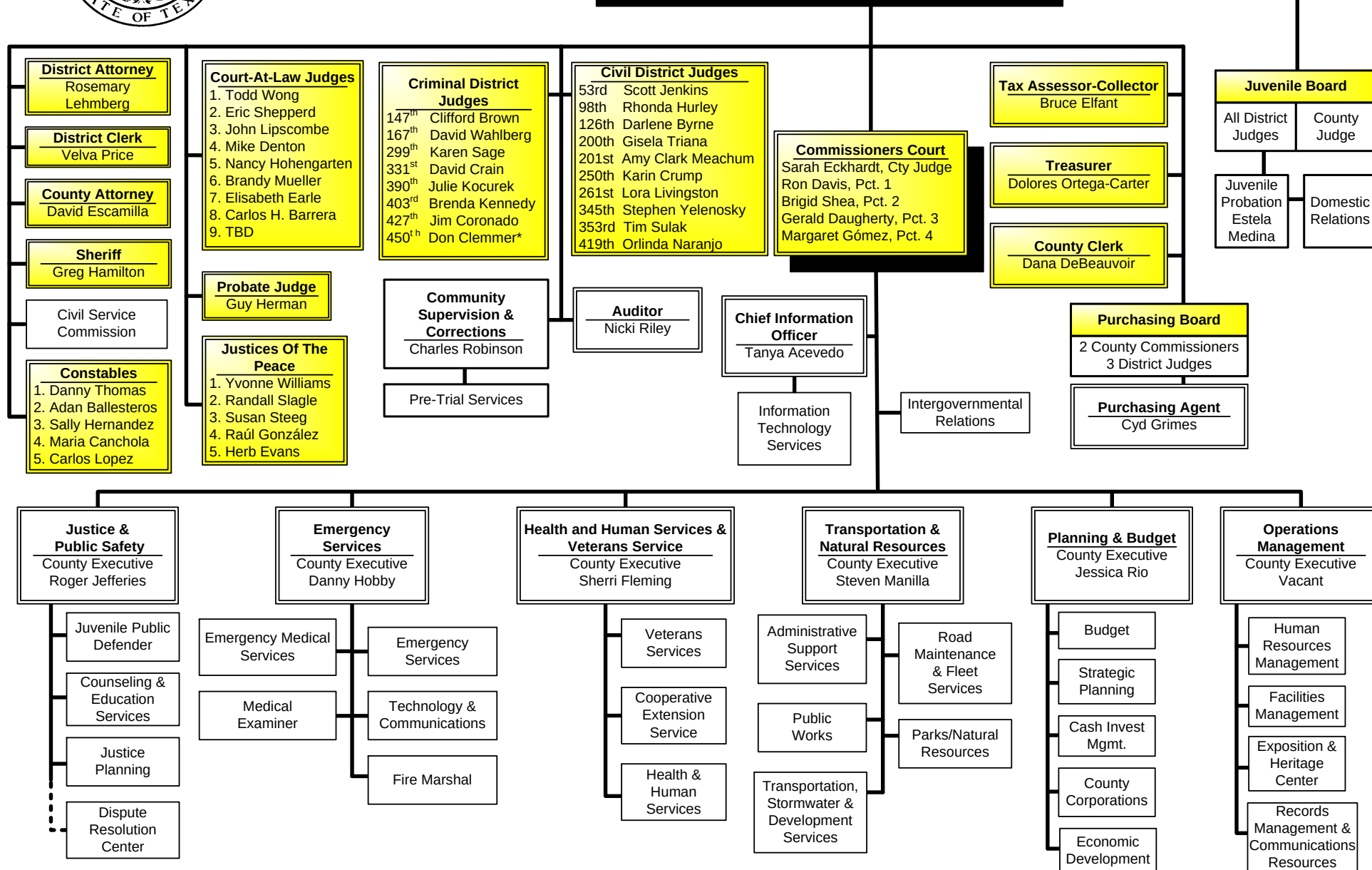
Offices and Departments by Number:

No.	Name
101	County Judge
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
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	Records Mgmt. & Comm. Resources (RMCR)
158	Health & Human Services & Veterans Service
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

* Judge Clemmer was appointed by
Governor Abbott on October 12, 2015

October 1, 2015

PLANNING AND BUDGET OFFICE

TRAVIS COUNTY, TEXAS

December 28, 2015

To: Members of the Commissioners Court, Travis County
Elected Officials, Appointed Officials, Employees and Residents

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

Re: Fiscal Year 2016 Adopted Budget

Introduction

The Travis County Commissioners Court unanimously approved the Fiscal Year (FY) 2016 Adopted Budget on September 29, 2015; the budget serves as the basis for County expenditures from October 1, 2015 through September 30, 2016. The Adopted Budget for All Funds in FY 2016 totals \$951.3 million and includes \$675.4 million for the General Fund.

The FY 2016 Adopted Budget is a carefully crafted financial plan that allocates resources towards priorities and cost drivers identified by Commissioners Court, taking into consideration public input received during its development. The budget includes funding for these priorities, including compensation increases and market adjustments for County employees, thanks to the great collaboration among County offices and departments to manage many funding pressures within existing resources. The financial constraints that informed the development of the FY 2016 Adopted Budget include affordability for residents during this time of unprecedented growth and increased demands for services in the area. This has been a major challenge of this and recent budgets and will likely remain a challenge for the foreseeable future.

Economic Conditions and Financial Management

The Austin Metropolitan Statistical Area (MSA), which includes all of Travis County, continues to grow at a dramatic pace. Local economists project the area will have an economic growth rate of 4% through the end of the decade. The economic growth and increased population has resulted in unprecedented pressures in the housing supply. Home sales in the greater Austin area have reached an historic high and the housing inventory has dropped to an all-time low, making housing affordability a top challenge for local government. This growth brings other related challenges including regional transportation gaps, increasing social service needs and demands on our courts system.

Travis County has a long tradition of financial resiliency. We believe that having a sound and flexible budget each year places us in a strong position to successfully execute our mission and respond appropriately should unexpected situations arise. Reserves have been re-evaluated and

re-calibrated to maximize the Court's flexibility within a more fiscally constrained budget. Careful financial management, including the use of healthy and appropriate reserves, such as the 11% Unallocated Reserve, have contributed to our strong financial position. Ultimately, such policies have resulted in both Standard & Poor's and Moody's issuing Travis County the highest credit rating available since 2001. In addition, special purpose reserves have also been right-sized. One example of this is a reduction to the Sheriff's Overtime Reserve to fund the FY 2016 costs to reinstate face-to-face visits between inmates and their families based on a desire of the Commissioners Court to return to this practice rather than solely having required visitation interaction via video terminals as in the recent past. A reduction to this special purpose reserve was made after analysis determined that anticipated overtime resources would not likely require the entire reserve and could be reasonably reduced. The Adopted Budget, however, maintains healthy general purpose reserves to ensure that resources will be available, if needed, to handle other situations such as natural disasters or regulatory changes.

Funding Priorities

While population and corresponding service demands continue to grow at a dramatic pace, Travis County is working to manage the effects of increased workload demands by focusing on improving program efficiency and effectiveness to maintain the tax rate as low as possible. This is especially important in Travis County given the prevailing market conditions that make affordability such a challenge.

Through leadership and direction provided by the Commissioners Court, Travis County departments and offices renewed efforts to reassess their core functions and improve their performance reporting and evaluation. The use of clear and concise performance measures allows departments and offices to better demonstrate the impact of the programs and services provided to Travis County residents.

County programs and services are delivered through our workforce. Therefore it was important to conduct a Market Salary Study to determine if positions were properly aligned to the labor market to maintain Travis County's market competitiveness as an employer. The last complete study of our workforce was conducted in 2012. This periodic review is important to make certain we are recruiting and retaining high caliber employees that can proficiently execute our mission. The FY 2016 budget prioritizes resources towards these efforts to maintain a strong and viable workforce.

The budget contains the resources needed to fund County programs and services, including identified cost drivers that shaped the FY 2016 budget. Cost drivers such staffing for two new criminal courts approved by 83rd Texas Legislature are discussed in detail in Section I - Budget Overview.

Property Tax Rate

Commissioners Court has provided needed programs and services for our growing community over the years through a managed tax policy approach, making small adjustments to the property tax rate over time, with modest increases above the effective property tax rate. The FY 2016

Adopted Budget for the General Fund is balanced at a property tax rate of 41.69 cents per \$100 of taxable value. The adopted tax rate for FY 2016 is 1.5% above the Effective Maintenance and Operations rate plus debt service requirements as set out in the Commissioners Court's guidelines. This tax rate is 2.4% over the Effective Tax Rate or the rate that, all other things equal, brings in approximately the same amount of revenue as the previous year (excluding revenue derived from new construction).

The average taxable value of Travis County homesteads increased from \$240,026 to \$262,520. This is a 9.4% increase over last year. Travis Central Appraisal District (TCAD) has certified that the total taxable property value in Travis County will increase from \$119.9 billion last year to \$137.1 billion this year, including new property value estimated at \$4.1 billion. This is a 14.3% increase. Even with this increased valuation, the County's portion of the property tax bill for the average taxable homestead decreased for the second consecutive year. The County's tax rate was reduced by nearly four cents from the prior year, resulting in a reduction of approximately \$1 in County property taxes for the average taxable homestead.

Travis County has been a leader in providing tax relief to homestead owners for decades through the use of a 20% homestead exemption, the maximum allowed by Texas law. The homestead exemption reduces the taxable value of a homestead for the County's portion of the property tax bill. In addition, this year, the Commissioners Court approved increasing the optional homestead exemption for those homeowners 65 or older or disabled from \$70,000 to \$75,000. This will provide additional relief for these taxpayers who most often rely on fixed incomes to pay property taxes on increasing homestead values.

Concluding Thoughts

The FY 2016 Adopted Budget is a balanced financial plan that demonstrates a strong adherence to Commissioners Court's priorities. The budget ensures that our valued workforce is paid within prevailing market rates, funding is available to meet identified cost drivers and critical needs, innovative programs can be piloted, and strong reserve levels are maintained. Therefore, this budget development positions the County well for the coming fiscal year and beyond as we continue to work towards balancing scarce taxpayer resources against increasing demands for services.

The Planning and Budget Office would like to thank all elected and appointed officials as well as department heads and their staff for all of the thoughtful work that has gone into communicating their programs, improving their performance measures and meeting current challenges through their budget submissions. We also want to recognize the staff within the Planning and Budget Office for their dedication and hard work that has resulted in this sound financial plan for FY 2016.

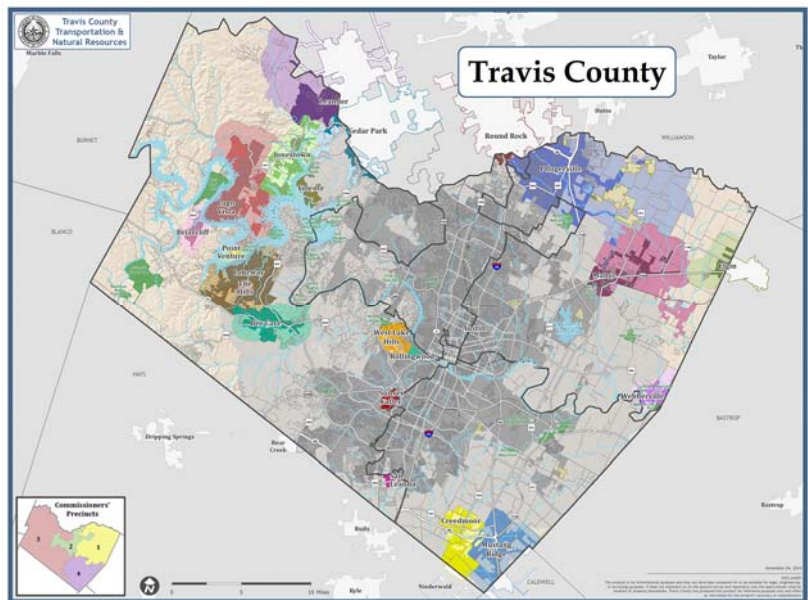
The FY 2016 Adopted Budget is available to the public at the Travis County Clerk's Office. Additional copies are available in the Planning and Budget Office at 700 Lavaca Street, Suite 1560. Budget documents are also posted on Travis County's web site, www.traviscountytx.gov/planning-budget.

SECTION I – BUDGET OVERVIEW

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. The



Commissioners Court serves as both the legislative and executive branch of county government, and exercises budgetary authority over County departments and offices, 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.

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 a 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.

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 on an annual basis, 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 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.

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 2015 include property management groups, high tech companies, sports and entertainment venues, and a supermarket chain and account for 4.8% of the total County taxable value in 2015. The largest employers in 2015 include local, state and federal government, an institution of higher education, high tech companies, healthcare companies, and a supermarket chain.

Table 1

Travis County Top Ten		
	Ad Valorem Taxpayers, 2015	Employers, 2015
1	Samsung Austin Semiconductor	State of Texas
2	Parkway Properties LLC	University of Texas at Austin
3	Columbia/St. David's Healthcare System	HEB Grocery Co.
4	Circuit of the Americas LLC	City of Austin
5	IBM Corporation	Dell, Inc.
6	HEB Grocery Company LP	Austin Independent School District
7	IMT Capital II Riata LP	Federal Government
8	Freescale Semiconductor, Inc.	Seton Healthcare Family
9	Shopping Center at Gateway, LP	IBM Corporation
10	Dell Inc.	Freescale Semiconductor

ECONOMIC INDICATORS

Economic indicators continue to point towards economic growth for Travis County, although it is unlikely that growth will continue at the pace seen over the past several years. Factors such as job and population growth as well as the continuing diversification of the economic base in Travis County and the region lead to an optimistic economic outlook, especially in comparison to many other regions in the nation. However, this optimism must be balanced against local housing affordability and transportation concerns.

The National Economic Expansion

The second estimate of real Gross Domestic Product (GDP) released by the U.S. Bureau of Economic Analysis (BEA) on November 24, 2015, shows that the economy grew at an annual rate of 2.1% in the third quarter of 2015. This compares to a real GDP increase of 3.9% in the second quarter of 2015. In 2014, real GDP growth was 2.4%. These figures are based on chained 2009 dollars. The New York Times' Nelson D. Schwartz wrote that "the rate of economic growth is expected to be about 2.5 percent, not much different from the 2.4 percent rate in 2014." Kiplinger's David Payne forecasts that GDP growth will improve to 2.8% in 2016 due to strong consumer spending.

"I think the economy is closing in on full employment."

Dennis Lockhart
President, Federal Reserve
Bank of Atlanta
"Economic Outlook for
2015"

On the jobs front, the Employment Situation Summary issued by the Bureau of Labor Statistics on November 6, 2015, shows that the economy added 271,000 nonfarm jobs in October 2015. Employment growth had averaged 230,000 new nonfarm jobs per month over the past 12

months. Meanwhile, the unemployment rate has fallen to 5.0% from a rate of 5.7% at this time last year. According to the Michelle Meyer, deputy head of US economics at Bank of America Merrill Lynch, “Not only was the headline number strong, but there were upward revisions for prior months, the unemployment rate fell and wage growth accelerated.”

Some American consumers continue to appear hesitant to make long-term financial commitments (such as buying a house), according to Fannie Mae’s “National Housing Survey Monthly Indicators” for October 2015.

Doug Duncan, Senior Vice President and Chief Economist at Fannie Mae reports that “The income growth necessary for renewed momentum in housing market sentiment [at the national level] remains elusive...”

“Heading into 2016, consumers are cautious about the labor market and expect little change in business conditions.”

Lynn Franco
Director of Economic Indicators
The Conference Board

Global economic impacts related to slow productivity growth that discourages investment and dampens aggregate demand also affect the national, state, and local economies.

The Texas Economy and Long-Term Challenges

At the state level, Texas added 1.2 million jobs to the pre-recession employment peak of 10.6 million jobs by October 2015. However, the Texas region’s consumer confidence index was down 15.5% in November 2015 from the same time a year ago. This is likely due to the steep decline in the price of oil.

The Federal Reserve Bank of Dallas notes that the Texas economy continues to expand, though at a modest pace as compared with prior year growth. Employment grew at a 2.2% annualized rate in October 2015, compared with the 4.7% annualized rate seen in October 2014. The Texas unemployment rate, at 4.4%, continues to be lower than the U.S. reading, which was 5.0% in October 2015.

The recent steep drop in oil and gas prices leads several economists, officials, and policymakers to conclude that the pace of the Texas expansion will slow.

Texas State Comptroller of Public Accounts, Glenn Hegar, lowered his biennial estimate of state revenues in the overall state budget by \$2.6 billion, citing the changes to oil and gas prices. The initial January estimate of \$113 billion was decreased in October 2015 to about \$110 billion. At the beginning of each regular legislative session, the Comptroller submits a revenue estimate showing the state’s financial condition and estimating the revenue it can expect to receive during the next two-year budget period. At this time, the \$106 billion 2016-2017 Texas State Budget will

not be affected by the revenue changes. However, because this forms the basis of the state budget, downward revisions have the potential to affect the state budget, which could in turn have an impact on funding available to counties. Hegar stated that the economic forecast supporting his office's revenue estimate assumes moderate growth in the state's economy, acknowledging that the Comptroller's Office is projecting "a more modest expansion of the Texas economy in this biennium, below the growth rates of recent years," citing a projected slow, steady expansion that may mirror the national growth rate.

"Recent declines in oil and natural gas prices, with no significant recovery expected in the biennium, will result in slower economic growth than the state experienced in recent years."

Glenn Hegar
October 13, 2015
Certification Revenue Estimate

While Texas ranks at or near the top of many economic indicators, Texas ranks 39th in poverty rate, and is one of 13 states with a poverty rate greater than 17%. Texas also had the 5th lowest per student expenditures on public education for the 2012-2013 school year.

In presentations on the 2015 economic outlook for the state, Angelos Angelou, Ray Perryman, and Tom Meredith, Chairman of the Board of Managers of Meritage Capital, identified the following challenges that Texas must address to continue to be an economic leader: traffic and the need for improved road infrastructure and additional modes of public transportation; an adequate water supply; and a well-educated and trained workforce, especially for students coming through the public education system.

The Travis County Economy

For the first time in five years, the Austin Metropolitan Statistical Area (MSA), which includes all of Travis County, is not ranked by Forbes magazine as America's fastest-growing area. However, the Austin MSA continues to rank high on the top ten list, coming in at number two behind Houston, with the 2014 Gross Metro Product Growth at 4.95%. Ray Perryman projects the Austin-Round Rock MSA will continue to grow at over 4% through 2019.

This continued economic growth will also drive population growth. According to the City of Austin demographer, Ryan Robinson, the estimated Travis County population as of October 1, 2015 is 1.19 million people. In ten years, the County population is expected to top 1.5 million people, a compounded annual growth rate just above 2.5%.

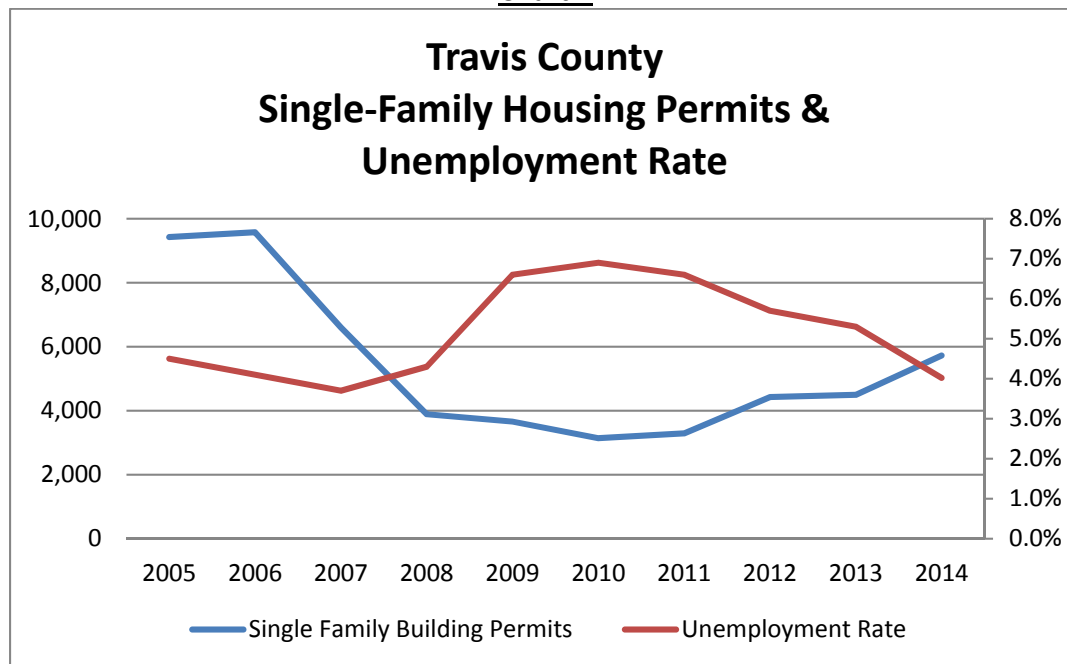
The U.S. Department of Housing and Urban Development estimates that the Austin-Round Rock Metropolitan Statistical Area's Median Family Income has risen from \$67,300 in 2005 to \$76,800 in 2015. While the poverty rate in Travis County saw an increase from 14.7% in 2007 to 19.2% in

2010, during the height of the Great Recession, this trend has reversed, with the 2014 poverty rate at 17%.

Population growth is coupled with increased demand in the housing market, as is evidenced through increased local housing prices and rents. Home prices in the Austin Multiple Listing Service (MLS) area reached a historic high in 2014 with an average listing price of \$305,500 for the year and 2.5 months of housing inventory in the market.

State and federal data, seen in the following chart, continue to show inverse trends in the unemployment rate and in the number of single-family home building permits. More new homes are being built in Travis County – an increase of nearly 28% over 2013 – and the average value per dwelling unit permitted increased by almost 15% from \$199,400 in 2013 to \$220,000 in 2014.

Chart 2



Source: Texas A&M University Real Estate Center, Federal Reserve Bank of St. Louis

Economic data continues to point to continued economic growth for Travis County. However, this accelerated growth poses challenges along with opportunities. Across the community, citizens, business leaders, and elected officials have raised concerns about housing affordability and the inadequacy of the region's transportation system.

The Real Estate Council of Austin (RECA) issued a white paper, "Affordable Austin: Building the Housing We Need at Prices We Can Afford," in January 2015 that calls for structural changes by the City of Austin to ensure an adequate housing supply for the next ten years. In the paper, RECA calls for the construction of 100,000 new housing units within the City of Austin by 2025 by "embrac[ing] a vision of building – and establishing policies that allow for – all kinds of housing,

in all parts of town, at a variety of price points, at a pace that keeps up with growing local demand.” RECA calls for the City of Austin to change its “restrictive development policies that have already priced so many area workers out of the city.”

A 2014 Comprehensive Housing Market Analysis for the City of Austin summarized top housing issues for Austin, including the following: a shortage of deeply affordable rental units for renters earning less than \$25,000 per year, geographically limited affordable housing opportunities, rising housing costs which could cause long-time residents to seek more affordable housing elsewhere, and a growing need for affordable housing near transit and services.

These recommendations to spur increased housing development are supported by Angelou’s statements indicating that housing in the Austin area is not overpriced but simply a case of the demand outstripping the supply of housing.

“[The question] now is at what point housing costs rise high enough to discourage even [the] well educated higher income pop[ulation] from picking ATX.”

Brian Kelsey
Civic Analytics
(Twitter feed)

Central Texas as a region also faces significant transportation challenges. Travis County contains eight of the top 100 most congested road segments in Texas, according to a study by the Texas A&M Transportation Institute and Texas Department of Transportation. Through membership in such regional planning organizations as Central Texas Regional Mobility Authority, Capital Area Metropolitan Planning Organization, and Capital Area Regional Transportation Planning Organization, Travis County collaborates with regional partners to plan for the future.

While the Travis County and broader Austin-Round Rock MSA economies are projected to continue growing at a healthy clip, the County and the rest of the taxing entities in the MSA must work together to find solutions to the regional issues impacting citizens.

LEGISLATIVE OUTLOOK

The legislative branch of Texas government is comprised of a bicameral legislature, with House and Senate bodies that meet for 140 days every other year to pass a biennial (two-year) budget, along with other legislation. During the 84th Legislative Session, which ran from January 13, 2015 to June 1, 2015, Texas lawmakers created a budget for the 2016-2017 biennium and passed legislation that affects various areas of the County ranging from veterans services and court fees to mixed beverage tax receipts and road projects.

Travis County Intergovernmental Relations (IGR) staff collaborates with partner counties and local government associations to monitor and analyze legislation throughout the legislative

session. The IGR staff does so in an attempt to predict the impact proposed legislation will have on County departments and offices, from both a fiscal and programmatic perspective. Each year, County budget analysts and department staff work with IGR to monitor the state budget documents and the proposed levels of funding for programs that are managed by the County. This process allows county leadership to plan for upcoming changes and anticipate potential cost drivers. Commissioners Court sets the legislative priorities of the County with input from the Intergovernmental Relations staff, and in collaboration with other urban counties in Texas with similar goals. Travis County worked with other stakeholders to continue work begun in previous sessions on several issues.

Of the 6,476 bills introduced in the 84th Legislative Session, County staff tracked 2,265 bills that had the potential to impact Travis County. Of the bills that were tracked, 394 bills were passed and the Governor vetoed another 19.

House Bill 1 establishes the state budget for the 2016-2017 biennium. Significant budgetary increases that may positively impact Travis County include the mixed beverage tax reimbursement, Low Income Vehicle Repair, Replacement and Retrofit program (LIRAP) funding, Texas Emissions Reduction Plan (TERP) funding, and funding for local parks and highway design and rights-of-way. State funding cuts for disaster response and indigent defense will likely result in the transfer of a greater portion of the costs of providing those legally mandated services to the County.

Other legislative changes that will impact Travis County include several bills that expand property tax exemptions for a variety of groups. In addition, Senate Joint Resolution 1 provides that the County may not reduce or eliminate its homestead exemption (currently set at the maximum allowable rate of 20%) between now and December 31, 2019. This law will take effect January 1, 2016.

Legislative changes that resulted in the imposition or expansion of unfunded mandates on Travis County include a new requirement (House Bill 549) that each prisoner in a County jail be provided two 20-minute in-person visits per week. The Texas Commission on Jail Standards ruled that Travis County must comply by this requirement by the end of FY 2016. The annualized cost to implement the required changes is estimated to be between \$835,550 and \$935,830, with an additional \$189,012 of one-time start-up costs. A combination of general fund and grant dollars were used to cover the need in FY 2016, with reserve funds set aside for potential midyear needs.

House Bill 2398 rewrites the State's truancy laws. The legislation decriminalizes truancy, mandates greater efforts by schools, reduces fines, and revises the adjudication process for truancy offenses. This law will likely impact multiple Travis County departments and offices. The Justice Planning Department at Travis County has reached out to the impacted departments, offices, local school districts, and the City of Austin to begin discussions on how to meet the new law's requirements in a responsive and timely manner. These discussions will revolve around the review of current structures and processes in Travis County that address truancy as well as the new law's requirement for counties to adopt a "uniform truancy policy" by May 1, 2016.

Prior to FY 2014, the Public Integrity Unit was entirely funded by the state and consisted of 34.5 FTEs; its most recent budget was \$7.5 million per biennium. All state funding for the PIU was eliminated by the State of Texas effective September 1, 2013. In 2015, the 84th Texas Legislature removed certain cases related to state public corruption from Travis County. Three FTEs will continue in the General Fund in FY 2016 and are tasked with the cases the County continues to be statutorily required to prosecute.

House Bill 2150 changes the system for assembling a grand jury to more closely resemble the random pool system used to seat *petit* juries. Early estimates provided by the District Clerk's Office indicate an additional cost of over \$200,000 per year in jury pay. It is still too early to determine whether additional staff may be required to manage this additional workload.

Intergovernmental Relations Office staff has begun work with the Planning and Budget Office and other departmental staff to track the work of legislative committees in the interim and to begin identifying issue areas for Commissioners Court to consider including in the County's legislative agenda for the 85th Legislative Session.

TRAVIS COUNTY MISSION STATEMENT

For the people of Travis County, our mission is to:

- Preserve health
- Provide a safety net for the needy
- Ensure the public safety
- Facilitate the resolution of disputes
- Foster an efficient transportation system
- Promote recreational opportunities
- Manage County resources in order to meet the changing needs of the community in an effective manner

BUDGET OVERVIEW

The FY 2016 Adopted Budget spans a 12-month period from October 1, 2015 through September 30, 2016.

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 revenue that is estimated 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 for governmental funds, which includes the General Fund, as the basis of the County's budgetary practice. 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. Encumbrances are recognized by governmental funds in the year of commitment since they represent a commitment of funding for goods or services.

The County uses the accrual basis of accounting for financial statement reporting of internal service funds and fiduciary funds.

FINANCIAL AND DEBT POLICIES

The Commissioners Court has adopted a comprehensive set of financial and debt policies to govern the financial management of the various County funds. These policies were developed to help ensure that the County's financial resources are managed prudently. The County has a longstanding practice of structurally balancing each annual budget to achieve financial stability for constituents and taxpayers. The County's financial policies state that "The County's goal is to only use permanent revenue sources for ongoing, permanent expenses." Likewise, one-time revenue is used for one-time expenditures. The debt and financial policies may be found at 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 Planning and Budget Office is to provide sufficient and relevant information to the Commissioners Court as part of the budget process, allowing them to set priorities across the County and make informed funding choices between programs.

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 departments and offices. 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, the Planning and Budget Office also held two training sessions on developing and reporting performance measures that were offered to departments and offices at the beginning of the budget process. This effort is discussed in greater detail below.

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

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 department and office are provided to the Commissioners Court separately after the initial review period. The analysis includes information about major service areas, an overview of any special revenue and funding, a summarized organizational chart, missions and goals, revenue and budget highlights, and significant changes, as well as workload indicators and performance targets.

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

Electronic copies of the Preliminary Budget can be found on the Travis County website at www.traviscountytx.gov/planning-budget. The Planning and Budget Office can be contacted by calling (512) 854-9106.

PERFORMANCE MANAGEMENT

In FY 2015, the Planning and Budget Office led a concerted and purposeful effort to focus on improving performance measurement metrics reported by departments and offices as well as measures and management practices analyzed and reported by PBO during the budget process. The attempt to improve the County's performance reporting and move towards performance budgeting follows the leadership provided by Commissioners Court in taking a fresh look at the programs and services the County provides. 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 departments and offices to focus on gaining efficiencies and

identifying resources within the target budgets that can be reprioritized to address pressing needs.

PBO's performance goal, as defined in the FY 2015 – FY 2020 work plan presented to Commissioners Court this year, is to foster performance planning, budgeting, evaluation and reporting. More specifically, PBO seeks to create a more robust performance management system throughout Travis County as a whole and to use this system to make more informed funding recommendations, establish accountability for performance throughout the County, quantify work performed, help successful programs develop, and increase transparency for the residents of Travis County. In addition, PBO is making every effort to provide Commissioners Court with as much accurate and relevant information about County programs and their performance as possible and relate this performance to departments' and offices' reported mission statements, goals, and objectives. Finally, PBO hopes to encourage departments and offices to better document and meet their own programs' needs through the use of benchmarks and best practices.

PBO began this process by first training all budget analysts on public performance measurement and management. In the last two years, all PBO analysts have completed a Public Performance Measurement (PPM) certificate program administered by Rutgers University. This 20-week online course allowed PBO staff to explore and study the importance of performance measurement and improvement within the public sector and to design their own performance training course based on the information learned. The course covered four broad topic areas to include: measuring performance, reporting performance, managing for improved performance, and budgeting for performance.

In the spring of 2015, in preparation for the FY 2016 budget process, PBO staff invited all departments and offices to attend a performance management training course, comprised of two separate sessions. The first session provided 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. The second session was an interactive workshop in which PBO detailed the types of measures that are useful in determining performance and then worked with departments and offices in groups to identify their own needs, questions, and concerns.

The measures discussed during this workshop included input, efficiency, output and outcome measures. PBO focused primarily on output and outcome measures that allow public entities to determine the true effectiveness of work completed and activities performed. Output measures are used to determine the quantity or number of units that an activity produces or service provides, while outcome measures are helpful in determining how well the service provided accomplishes the intended purpose. PBO also discussed input and efficiency measures that report and address how efficiently current resources are utilized and what additional resources may assist in efficiency improvements. In addition, PBO discussed the importance of having a balanced performance measurement system that incorporates all four types of measures

discussed above, particularly when considering the level of control departments and offices have in defining their programs' ultimate outcomes.

As in previous years, the Adopted Budget includes information about departments' and offices' missions and goals, performance measures, and analysis completed by PBO on the performance measures provided. This year, PBO also asked for information on time-specific and quantifiable program objectives, more information related to the goals of each program and a more balanced use of performance measures, as discussed above. Departments and offices have made great strides in reporting performance and strategic information this year and in meeting with PBO analysts one-on-one to better understand the performance measurement process. PBO commends departments and offices for being adaptable and willing to undertake a more rigorous and comprehensive review of their programs and services as the County moves towards a well-balanced performance management system.

Throughout the coming fiscal years, PBO plans to work with Travis County departments and offices to continuously improve performance measures reported and used for management and budgetary purposes. This will be an iterative process, with improvements in performance reporting and management building on the prior year's work. PBO will also work towards developing a long-term performance measurement and management plan, creating a dashboard communication system for performance reporting, and begin reporting departmental performance in a separate performance report. PBO understands that the most effective performance management systems are ones in which performance information is reviewed and reported several times throughout the fiscal year. PBO also plans to work with departments and offices to establish a semi-annual performance reporting system that will be adaptable and flexible to the changing needs of Travis County as well as more transparent for Travis County residents.

STRATEGIC PLANNING

Currently, the Travis County budget document does not include comprehensive and formalized long-term budget planning. Individual offices and departments have utilized various methods of internal prioritization for many years, but these efforts have not been coordinated into a unified county strategic plan for how resources should be prioritized and allocated. Beginning in 2015, departments that report to the Commissioners Court began making presentations on their planning priorities to the Commissioners Court annually. Through this process, the Commissioners Court has had the opportunity to share its current priorities and provide additional direction to staff. This public discussion directs and strengthens countywide efforts to set effective performance measures and promote inter-departmental and inter-agency collaboration. Identifying the long-term goals and challenges shared by departments alert the Planning and Budget Office to future needs across the County so that it may assist the Commissioners Court in balancing the needs of various departments within financial constraints.

FY 2016 BUDGET CALENDAR

May 4, 2015	Travis County departments and offices submitted budget requests
June 23, 2015	Commissioners Court approved assumptions on exemptions and collection rate for effective tax rate calculation
July 27, 2015	Preliminary Budget distributed to Commissioners Court, County Clerk and County Auditor
August 4, 2015	Preliminary Budget presented to Commissioners Court
August 6, 2015	Commissioners Court held budget hearings for select budget requests not recommended for funding in the Preliminary Budget
August 24, 2015	Certified tax roll distributed by TCAD
September 9, 2015	Commissioners Court amended, or “marked up,” the Preliminary Budget prior to filing the FY 2016 Proposed Budget
September 22, 2015	1 st public hearing held on the proposed tax rate
September 25, 2015	2 nd public hearing held on the proposed tax rate Proposed Budget filed with the Commissioners Court, County Clerk and County Auditor
September 29, 2015	3 rd public hearing on the proposed tax rate Public hearing held on the Proposed Budget Commissioners Court adopted the FY 2016 Budget
October 6, 2015	Commissioners Court adopted the tax rate

BUDGET PRIORITIES

The FY 2016 Budget Guidelines were approved by the Commissioners Court on March 10, 2015. These guidelines set the framework for the Planning and Budget Office to follow in developing the FY 2016 Preliminary Budget. The Preliminary Budget comprises PBO’s draft budget recommendations submitted for Commissioners Court consideration in preparation for the adoption of the final budget.

The County’s annual budget process provides departments and offices 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 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 departments and offices delivering services to Travis County residents.

The Commissioners Court's Budget Guidelines served 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 departments and offices in the formulation of their budget submissions.

The FY 2016 Budget Guidelines may be found in Section III of this document.

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

AD VALOREM TAX RATE

Given the community affordability discussions of the past year, Commissioners Court established a goal for the FY 2016 budget to limit the tax rate impact to the County taxpayer related to the growth of the County's budget. Rather than prescribing a set tax rate or set budget increase, Commissioners Court directed PBO to propose a property tax rate providing tax revenues sufficient to pay for the cost drivers identified within the budget guidelines. At the time the budget guidelines were approved, PBO estimated that a tax rate of 1.5% above the effective maintenance and operations rate (plus required debt service) might be sufficient to cover the cost drivers.

COST DRIVERS

The budget guidelines identified the following cost drivers as those that would be prioritized for funding above all other requests and identified needs.

Debt Service – Increased debt service requirements were anticipated. 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 or Certificates of Obligation.

Countywide – Countywide cost drivers included premium increases for the self-insured employee health plan, an anniversary step for employees on the Peace Officer Pay Scale, funding needed to staff and operate a new District Court and new County Court at Law, and increased costs related to interlocal agreements.

Program Specific – These cost drivers included an increase in the transfer to the Balcones Canyonlands Preservation Fund, 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 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, and from attorneys who prosecute (or defend) individuals in our justice system to road workers who maintain hundreds of miles of county roads.

PILOT PROJECTS AND PROGRAMS

With the County's renewed focus on moderated growth and performance management and reporting, the budget guidelines included an opportunity to support innovative programs that were anticipated to provide improved services, streamlined business practices, and encourage cost reductions. A limited amount of one-time funding was made available to fund projects and programs that met the following criteria.

The program was to address a critical, core Travis County issue that was not otherwise being addressed or was being addressed but was not realizing the desired results. In addition, the department or office was expected to:

- identify any duplication of existing programming and establish protocols to 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 focused on outcomes, but also included input, efficiency and output measures,
- establish performance measures that were meaningful, valid, and could 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 was needed.

Details on the pilot projects and programs funded in FY 2016 are contained in the Other Funding Priorities section of this document.

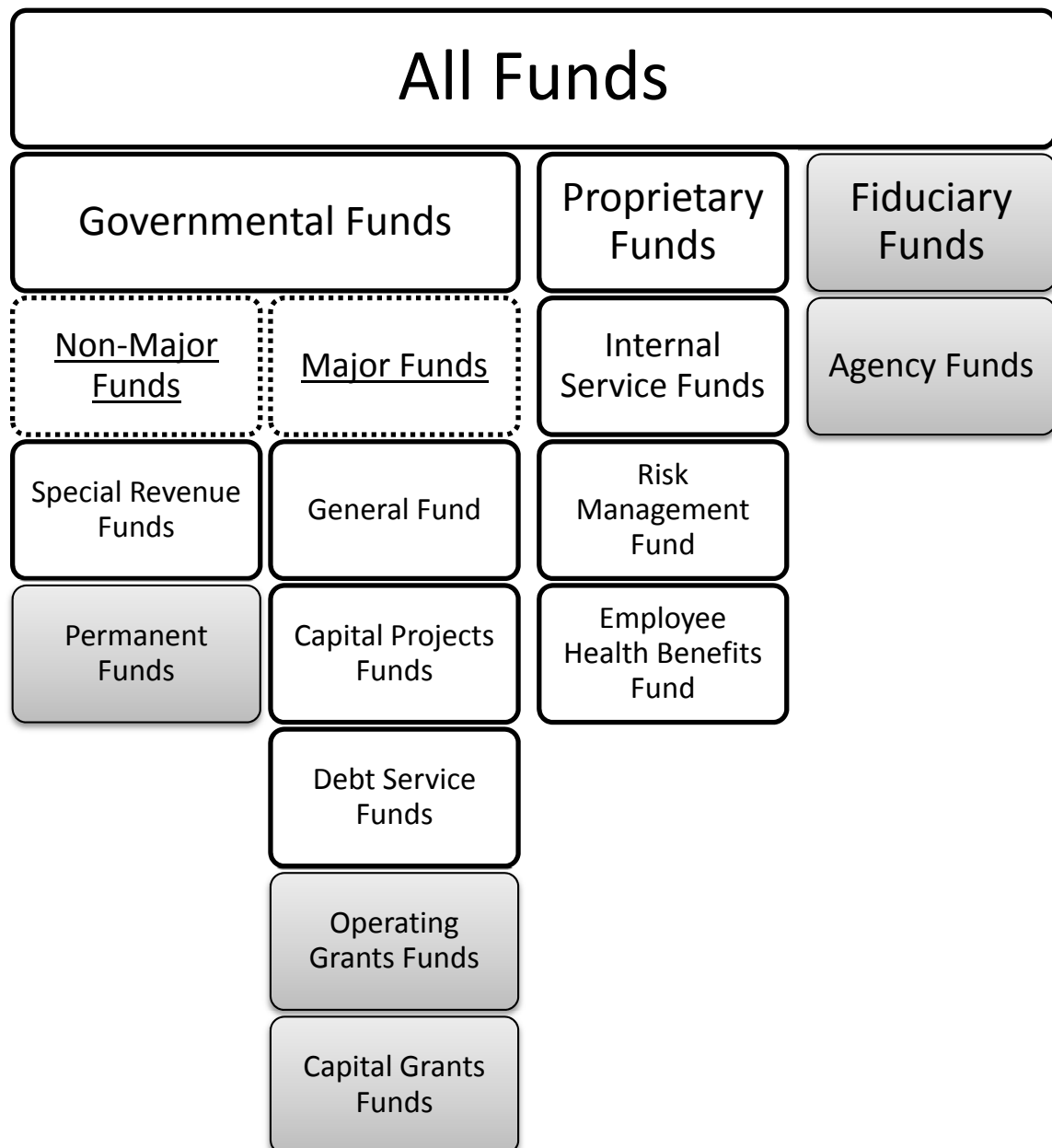
FUND STRUCTURE

The Travis County FY 2016 Adopted Budget includes estimated revenues and expenditures for the General Fund, certain revenue and capital projects funds, internal service funds, and the General Purpose Debt Service Fund. Travis County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements, to ensure the proper segregation of resources, and to maintain proper accountability.

A fund is a group of related accounts used to keep track of specific sources of funding and spending for a particular purpose. In governmental accounting, the major fund categories are Governmental, Proprietary, and Fiduciary Funds. Although Travis County maintains all three fund

types, only the Governmental and Proprietary fund types are reflected in this document. Those funds not budgeted by the Planning and Budget Office or reported in the Travis County Adopted Budget can be found in the County Auditor's Statement of Fiduciary Assets and Liabilities in the Comprehensive Annual Financial Report (CAFR). Such funds are shaded in the chart that follows.

Chart 3
Organization of Fund Structure



GOVERNMENTAL FUNDS

Exclusive of Capital Projects Funds, Travis County maintains 64 individual governmental funds (47 of which are described in this document). The General Fund and Special Revenue Funds 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 Funds** and **Capital Grants Funds** account for grant and capital grant contributions, respectively, 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 that are restricted solely to the use of interest earnings and not principal.

PROPRIETARY FUND

Travis County's propriety fund includes two internal service funds. Both funds are managed by the Human Resources Management Department.

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 2
Departmental Budgeted Fund Relationships in Adopted Budget

Department Name	General Fund	Special Revenue Funds	Internal Service Funds
Civil Courts, Civil Cts Legally Mandated Fees	✓	✓	
Civil Service Commission	✓		
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 and Veterans Service	✓	✓	
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	✓		
Records Management & Communication Resources	✓	✓	
Sheriff	✓	✓	
Tax Assessor-Collector	✓	✓	
Transportation and Natural Resources	✓	✓	

Table 3
ALL FUNDS SUMMARY
FISCAL YEAR 2016 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	\$216,243,174	\$186,729,830	\$11,160,194	\$18,353,150	\$135,769,269	\$2,804,382	\$14,233,433	\$1,164,513	\$32,758,233
Revenues:									
Taxes									
Current	547,828,118	547,828,118			456,370,109		79,619,170	11,838,839	
Delinquent	697,733	697,733			477,305		211,223	9,205	
Penalty & Interest	2,571,222	2,571,222			2,571,222				
Other	245,565	245,565			245,565				
Intergovernmental	14,286,901	14,286,901			13,952,260	72,498			262,143
Charges for services	81,397,236	81,397,236			61,909,855	10,062,639			9,424,742
Fines and forfeitures	4,596,143	4,596,143			599,916	3,946,227			50,000
Investment Income	204,739	-42,002	120,033	126,708	-351,154	34,182	25,377	1,556	248,037
Miscellaneous	82,786,795	5,903,323	5,936,277	70,947,195	3,324,084	88,830			2,490,409
Total Revenues	\$734,614,452	\$657,484,239	\$6,056,310	\$71,073,903	\$539,099,162	\$14,204,376	\$79,855,770	\$11,849,600	\$12,475,331
Other Financing Sources									
Other (Not Budgeted)	220,662 (1)	220,662							220,662
Sale of Major Assets	257,050	257,050			257,050				0
Transfers In	18,645,829	18,518,249		127,580	278,364	1,400,716	0		16,839,169
Total Available	\$951,335,338 (2)	\$863,210,030	\$17,216,504	\$89,554,633	\$675,403,845	\$18,409,474	\$94,089,203	\$13,014,113	\$62,293,395
Expenditures:									
General Government	200,429,616	121,231,438	6,583,430	72,614,748	114,976,262				6,255,176
Justice System	148,053,978	148,053,978			143,945,298				4,108,680
Corrections & Rehabilitation	123,684,285	123,684,285			123,480,549				203,736
Public Safety	80,831,571	80,831,571			78,783,892				2,047,679
Health & Human Services	60,276,201	60,276,201			60,001,191				275,010
Infrastructure & Environmental	41,532,726	41,532,726			22,291,889	17,851,906			1,388,931
Community & Economic Dev.	13,402,703	13,402,703			11,501,179				1,901,524
General Purpose Reserves	95,938,234	68,365,275	10,633,074	16,939,885	21,973,412 (4)	557,568			45,834,295
Special Purpose Reserves	11,326,433	11,326,433			11,326,433 (4)				
Unallocated Reserves	82,415,389	82,415,389			68,756,275		12,388,032	1,271,082	0
Debt Service	67,888,491	67,888,491					57,473,491	10,415,000	
Interest	25,555,711	25,555,711					24,227,680	1,328,031	
Total Expenditures	\$951,335,338	\$844,564,201	\$17,216,504	\$89,554,633	\$657,036,380	\$18,409,474	\$94,089,203	\$13,014,113	\$62,015,031
Other Financing Uses									
Transfers Out	18,645,829 (3)	18,645,829	0		18,367,465				278,364
Total Expenditures and Other Uses	\$951,335,338 (2)	\$863,210,030	\$17,216,504	\$89,554,633	\$675,403,845	\$18,409,474	\$94,089,203	\$13,014,113	\$62,293,395
Ending Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Note 1: This total consists of \$195,662 transfer from County Corporations and \$25,000 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 \$195,662 from County Corporations and \$25,000 from CAPSO to the General Fund.

Note 4: General and Special Purpose Reserves include the following amounts:

General Purpose Reserves	
Allocated Reserve	11,803,812
Capital Acquisition Resources Reserve	5,169,600
Reserve for Emergencies and Contingencies	5,000,000
Subtotal General Purpose Reserves	21,973,412
Special Purpose Reserves	
Reserve for Replacement of Integrated Justice Systems	3,140,228
Reserve for Interlocal Agreements	3,128,611
Sheriff's Office Overtime Reserve	966,824
Reserve for State Funding Cuts	1,000,000
STAR Flight Maintenance Reserve	849,915
Future Grant Requirements Reserve	550,000
Annualization Reserve	1,033,034
Smart Building Maintenance Reserve	458,959
Civil and Family Court House Reserve	198,862
Subtotal Special Purpose Reserves	11,326,433
Grand Total General and Special Purpose Reserves	\$33,299,845

Note 6: Estimates for the following amounts for ALL Funds will be added to the \$951,335,338 budget to establish a Total Adopted Budget for expenditures not to exceed \$2,266,335,338.

Pre-Encumbrances and Encumbrances including Accruals	315,000,000
Re-Appropriated Grant Funds	250,000,000
Bonds	500,000,000
Re-Appropriated Capital Funds	250,000,000

Table 3
ALL FUNDS SUMMARY
FISCAL YEAR 2016 ADOPTED BUDGET

TRAVIS COUNTY, TEXAS OTHER FUNDS COMBINING STATEMENT FISCAL YEAR 2016															
	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 Fund	LCRA-TC Parks CIP Fund	Records Mgmt Fund	Court- house Security Fund	Court Reporter Svc. Fund	Juvenile Deferred Prosecution Fund	Balcones Canyonland Preservation Fund	LEOSE Comm. Court Fund
Beginning Balance	\$4,719,285	\$1,805,167	\$262,949	\$20,520	\$97,348	\$422,614	\$512,109	\$2,999,961	\$2,782,960	\$24,914	\$43,128	\$13,350	\$92,634	\$10,124,433	\$5,875
Revenues:															
Intergovernmental					225,847		35,260								1,036
Charges for Services		240,450	815,643	330,767		4,341		2,014,857	143,948	271,875	415,526	332,079	1,711	184,683	
Investment Income	30,588	12,099	1,918	620		2,566	4,275	18,615	17,498	291	3,433	250	583	101,991	
Miscellaneous	1,637,347	723,246		2,898										121,918	
Total Revenues	\$1,667,935	\$975,795	\$817,561	\$334,285	\$225,847	\$6,907	\$39,535	\$2,033,472	\$161,446	\$272,166	\$418,959	\$332,329	\$2,294	\$408,592	\$1,036
Other Financing Sources															
Other (Not Budgeted)															
Sale of Major Assets															
Transfers In				85,775			0				1,278,457			15,250,276	
Total Available	\$6,387,220	\$2,780,962	\$1,080,510	\$440,580	\$323,195	\$429,521	\$551,644	\$5,033,433	\$2,944,406	\$297,080	\$1,740,544	\$345,679	\$94,928	\$25,783,301	\$6,911
Expenditures:															
General Government	2,277,343				275,847			1,277,892		276,307					
Justice System			836,124	440,580		429,521	551,644					336,585	93,101		
Corrections & Rehabilitation															
Public Safety											1,740,544				
Health & Human Services															
Infrastructure & Environmental	10,060													1,378,871	
Community & Economic Dev.		1,701,524							200,000						
General Purpose Reserves	4,099,817	1,079,438	244,386	0	47,348	0	0	3,755,541	2,744,406	20,773	0	9,094	1,827	24,404,430	6,911
Unallocated Reserve															
Total Expenditures	\$6,387,220	\$2,780,962	\$1,080,510	\$440,580	\$323,195	\$429,521	\$551,644	\$5,033,433	\$2,944,406	\$297,080	\$1,740,544	\$345,679	\$94,928	\$25,783,301	\$6,911
Other Financing Uses															
Transfers Out															
Total Expenditures and Other Uses	\$6,387,220	\$2,780,962	\$1,080,510	\$440,580	\$323,195	\$429,521	\$551,644	\$5,033,433	\$2,944,406	\$297,080	\$1,740,544	\$345,679	\$94,928	\$25,783,301	\$6,911
Ending Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Table 3
ALL FUNDS SUMMARY
FISCAL YEAR 2016 ADOPTED BUDGET

TRAVIS COUNTY, TEXAS OTHER FUNDS COMBINING STATEMENT FISCAL YEAR 2015																
	Juvenile Delinquency Prevention Fund	Unclaimed Property Fund	Professional Prosecutors Fund	Mary Quinlan Park Fund	Probate Judiciary Fee Fund	Justice Court Technology Fund	Truancy Court 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	\$973	\$826	\$0	\$286,388	\$105,437	\$340,380	\$172,883	\$323,594	\$276,136	\$3,413,144	\$32,916	\$80,472	\$231,203	\$36,178	\$657,520	\$18,437
Revenues:																
Intergovernmental																
Charges for Services	73				160,000	129,404	0	81,324	711,100	1,985,016	52,069	122,437	82,000	167	180,000	4,235
Fines and forfeitures		50,000														
Investment Income		621		1,699	560	2,209	1,376	1,904	2,353	18,663	141	827	1,451	246	4,779	115
Miscellaneous				5,000												
Total Revenues	\$73	\$50,621	\$0	\$6,699	\$160,560	\$131,613	\$1,376	\$83,228	\$713,453	\$2,003,679	\$52,210	\$123,264	\$83,451	\$413	\$184,779	\$4,350
Other Financing Sources																
Other (Not Budgeted)		0														
Sale of Major Assets																
Transfers In			70,000				154,661									
Total Available	\$1,046	\$51,447	\$70,000	\$293,087	\$265,997	\$471,993	\$328,920	\$406,822	\$989,589	\$5,416,823	\$85,126	\$203,736	\$314,654	\$36,591	\$842,299	\$22,787
Expenditures:																
General Government						27,843			848,046	1,016,663						
Justice System			70,000		233,908	201,408	290,248	88,115			75,000		79,000	3,000		
Corrections & Rehabilitation												203,736				
Public Safety															284,730	
Health & Human Services																5,050
Infrastructure & Environmental																
Community & Economic Dev.																
General Purpose Reserves	1,046	1,447	0	293,087	32,089	242,742	38,672	318,707	141,543	4,392,458	10,126	0	235,654	33,591	557,569	17,737
Unallocated Reserves																
Total Expenditures	\$1,046	\$1,447	\$70,000	\$293,087	\$265,997	\$471,993	\$328,920	\$406,822	\$989,589	\$5,409,121	\$85,126	\$203,736	\$314,654	\$36,591	\$842,299	\$22,787
Other Financing Uses																
Transfers Out		50,000								7,702						
Total Expenditures and Other Uses	\$1,046	\$51,447	\$70,000	\$293,087	\$265,997	\$471,993	\$328,920	\$406,822	\$989,589	\$5,416,823	\$85,126	\$203,736	\$314,654	\$36,591	\$842,299	\$22,787
Ending Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Table 3
ALL FUNDS SUMMARY
FISCAL YEAR 2016 ADOPTED BUDGET

TRAVIS COUNTY, TEXAS OTHER FUNDS COMBINING STATEMENT FISCAL YEAR 2016														
	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	Funds Not Included in Adopted Budget	Total Other Funds
Beginning Balance	\$430,276	\$926,897	\$299,997	\$197,391	\$120,274	\$179,407	\$22,259	\$36,554	\$4,304	\$0	\$597,379	\$39,761	\$0	\$32,758,233
Revenues:														
Intergovernmental														\$262,143
Charges for Services	32,105	161,776	77,717	116,168	23,520	180,439				209,360	334,298	25,654		\$9,424,742
Fines and Forfeitures														\$50,000
Investment Income	2,536	5,844	1,602	1,071	651	1,054	146	245			3,017	200		\$248,037
Miscellaneous														\$2,490,409
Total Revenues	\$34,641	\$167,620	\$79,319	\$117,239	\$24,171	\$181,493	\$146	\$245	\$0	\$209,360	\$337,315	\$25,854	\$0	\$12,475,331
Other Financing Sources														
Other (Not Budgeted)													220,662 (1)	\$220,662
Sale of Major Assets														
Transfers In													0	\$16,839,169
Total Available	\$464,917	\$1,094,517	\$379,316	\$314,630	\$144,445	\$360,900	\$22,405	\$36,799	\$4,304	\$209,360	\$934,694	\$65,615	\$220,662	\$62,293,395
Expenditures:														
General Government						255,235								\$6,255,176
Justice System		290,542		51,544				34,056	4,304					\$4,108,680
Corrections & Rehabilitation														\$203,736
Public Safety							22,405							\$2,047,679
Health & Human Services			60,600							209,360				\$275,010
Infrastructure & Environmental														\$1,388,931
Community & Economic Dev.														\$1,901,524
General Purpose Reserves	464,917	803,975	318,716	263,086	144,445	105,665	0	2,743	0	0	934,694	65,615		\$45,834,295
Unallocated Reserves														\$0
Total Expenditures	\$464,917	\$1,094,517	\$379,316	\$314,630	\$144,445	\$360,900	\$22,405	\$36,799	\$4,304	\$209,360	\$934,694	\$65,615	\$0	\$62,015,031
Other Financing Uses														
Transfers Out													220,662 (3)	\$278,364
Total Expenditures and Other Uses	\$464,917	\$1,094,517	\$379,316	\$314,630	\$144,445	\$360,900	\$22,405	\$36,799	\$4,304	\$209,360	\$934,694	\$65,615	\$220,662	\$62,293,395
Ending Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Table 4

**TRAVIS COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2015**

	Governmental Fund Type				Proprietary Fund Type	Non-
	General	Special Revenue	Debt Service	Capital Projects	Self Insurance	Appropriated Funds*
Assets						
Cash and pooled cash	\$ 224,201,486	\$ 33,890,764	\$ 148,493	\$ 263,016,228	\$ 42,956,225	\$ 16,684,565
Investments	-	-	17,303,645	-	-	1,201,139
Interest receivable	153,606	24,335	4,767	236,048	31,125	7,612
Other receivables	10,366,923	469,028	18,111	67,547	2,846,022	3,376,577
Taxes receivable (net of allowances for estimated uncollectibles)	2,037,827	-	992,409	-	-	32,101
Prepaid items/Other Assets	-	-	-	-	3,419,182	-
Cash - restricted	181,452	-	-	835,391	-	153,819
Total assets	\$ 236,941,294	\$ 34,384,127	\$ 18,467,425	\$ 264,155,214	\$ 49,252,554	\$ 21,455,813
Liabilities, Deferred Inflows, and Fund Balances						
Liabilities:						
Accounts payable	\$ 15,327,007	\$ 404,138	-	\$ 6,685,150	\$ 44,167	\$ 1,186,371
Interest payable	-	-	216,851	-	-	-
Other liabilities	36,736,362	719,239	1,479,191	725,539	17,986,492	3,423,483
Unearned revenue	4,584	-	-	-	-	6,280,804
Total liabilities	52,067,953	1,123,377	1,696,042	7,410,689	18,030,659	10,890,658
Deferred inflows:						
Deferred revenue - property taxes	2,037,827	-	992,409	-	-	32,101
Deferred revenue - special assessment	-	-	-	25,287	-	-
Deferred revenue - other	70,000	-	-	-	-	-
Total deferred inflows	2,107,827	-	992,409	25,287	-	32,101
Fund balances:						
<i>Restricted</i>						
Debt service	-	-	15,778,974	-	-	267,660
Capital projects	-	-	-	256,719,238	-	-
Special revenue funds	-	16,619,111	-	-	-	6,066,507
County schools	-	-	-	-	-	2,064,716
<i>Committed</i>						
Special revenue funds	-	16,641,639	-	-	-	2,145,060
Justice, corrections, and rehabilitation programs	7,989,520	-	-	-	-	-
Roads, parks, and preserves	9,719,840	-	-	-	-	-
Information technology services	4,338,092	-	-	-	-	-
Facilities management	3,951,408	-	-	-	-	-
Health and human services	3,532,915	-	-	-	-	-
Other purposes	1,492,802	-	-	-	-	-
<i>Assigned</i>						
Budgetary appropriation	17,226,295	-	-	-	-	-
Unassigned Fund Balances/Net Position - Note 1	134,514,642	-	-	-	30,876,854	(10,889)
Net investment in capital assets	-	-	-	-	345,041	-
Total Liabilities, Deferred Inflows, and Fund Balances/Net Assets	\$ 236,941,294	\$ 34,384,127	\$ 18,467,425	\$ 264,155,214	\$ 49,252,554	\$ 21,455,813

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. This includes grant funds which are not appropriated based on the County's fiscal year and other funds which are legally budgeted under the jurisdiction of the responsible elected official. This column also includes blended component units.

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 2014. 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.

The estimated beginning fund balances for the FY15 budget may differ from actuals due to the adoption of the FY15 budget prior to the closing of the County's 2014 fiscal year. The estimate is the County's best estimation of the ending fund balances as of the budget adoption date. It is a combination of actual balances as of the budget adoption date plus, based on input from County offices/departments, Planning & Budget Office and the County Auditor's Office, projected additional revenue earned and expenditures incurred, under the modified accrual basis of accounting, that should be recognized on the County's financial records.

Table 4 (continued)

TRAVIS COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For The Year Ended September 30, 2015

	General	Special Revenue	General Purpose Debt Service	Capital Projects	Internal Service	Non- Appropriated Funds
Revenues and Other Financing Sources						
Taxes	\$ 447,749,088	\$ -	\$ 84,177,646	\$ -	\$ -	\$ 1,122,927
Intergovernmental	14,576,447	267,162	-	-	-	31,766,474
Charges for services	66,010,196	20,769,311	-	4,844,362	-	8,077,746
Fines and forfeits	1,053,591	4,352,852	-	-	-	1,369,202
Investment income	2,269,075	236,035	36,723	1,206,520	330,483	301,469
Miscellaneous	8,932,269	317,599	-	622,696	2,623,190	1,103,359
Insurance Premiums	-	-	-	-	68,506,757	-
Other Financing Sources	1,123,335	14,881,791	112,505,584	103,283,129	-	-
Total	<u>\$ 541,714,001</u>	<u>\$ 40,824,750</u>	<u>\$ 196,719,953</u>	<u>\$ 109,956,707</u>	<u>\$ 71,460,430</u>	<u>\$ 43,741,177</u>
Expenditures and Other Financing Uses:						
General government	\$ 99,903,975	3,333,959	\$ -	\$ 39,369	\$ 70,261,220	\$ 167,934
Justice system	129,954,148	3,259,515	-	-	-	9,663,821
Public safety	77,281,985	2,042,473	-	-	-	1,148,169
Corrections and rehabilitation	115,097,317	188,268	-	-	-	20,074,611
Health and human services	55,007,794	219,197	-	-	-	5,701,693
Infrastructure and environmental services	10,258,586	15,258,725	-	8,148,697	-	46,255
Community and economic development	10,173,143	-	-	18,170	-	8,500
Capital outlay	22,286,178	21,865,278	-	54,214,284	-	3,988,097
Debt service:	476,453	-	87,330,079	1,716,122	-	1,132,438
Other financing uses	14,881,791	31,577	111,545,289	13,893	-	252,758
Total	<u>\$ 535,321,370</u>	<u>\$ 46,198,992</u>	<u>\$ 198,875,368</u>	<u>\$ 64,150,535</u>	<u>\$ 70,261,220</u>	<u>\$ 42,184,276</u>

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. This includes grant funds which are not appropriated based on the County's fiscal year and other funds which are legally budgeted under the jurisdiction of the responsible elected official. This column also includes blended component units.

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, PBO 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% of total annual General Fund ongoing revenue, is ad valorem property taxes. Ad valorem taxes are assessed on real and personal property based on their taxable value on January 1st 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% 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, as well as other information we may receive internally.

ALL FUNDS SUMMARY

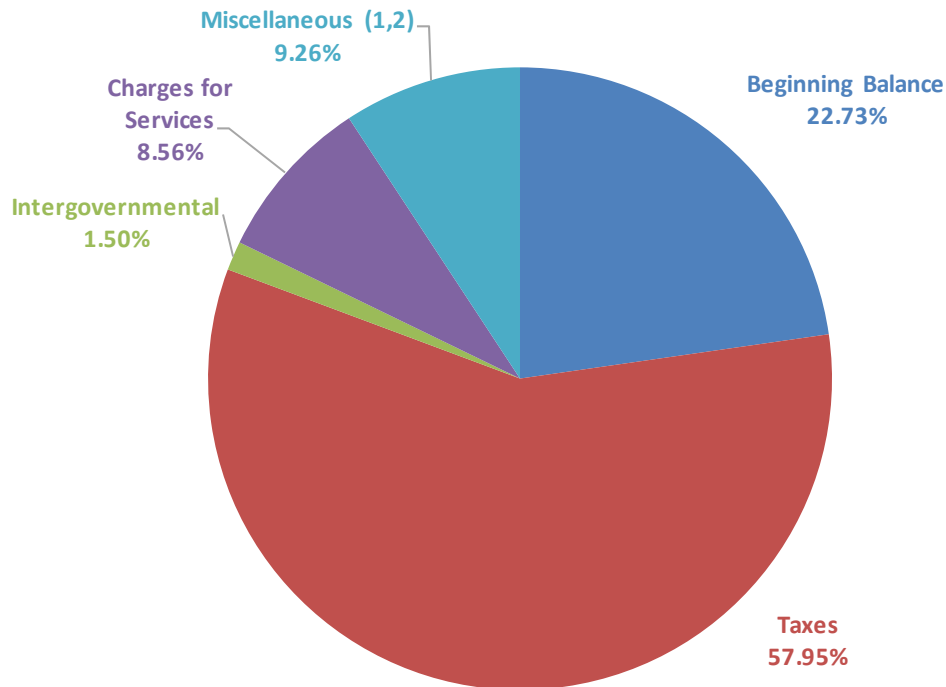
The FY 2016 Adopted Budget total for all funds is \$951,335,338, an increase of \$40,346,397 compared to the FY 2015 Adopted Budget for all funds of \$910,988,941. This represents a 4.4% increase from the FY 2015 Adopted Budget (including fund balance). Key changes are summarized in the table below.

Table 5
FY 2016 Adopted Budget – All Funds

	FY 2015	FY 2016	2016 - 2015	
	ADOPTED BUDGET	ADOPTED BUDGET	DIFFERENCE	
General Fund	\$650,897,476	\$675,403,845	\$24,506,369	3.77%
Road and Bridge Fund	\$18,509,007	\$18,409,474	(\$99,533)	-0.54%
Debt Service Fund	\$101,827,855	\$107,103,316	\$5,275,461	5.18%
Internal Service Funds:				
Risk Management Fund	\$16,352,187	\$17,216,504	\$864,317	5.29%
Health Benefit Fund	\$83,544,330	\$89,554,633	\$6,010,303	7.19%
Other Funds *	\$55,290,678	\$62,293,395	\$7,002,717	12.67%
Less Transfers	(\$15,432,592)	(\$18,645,829)	(\$3,213,237)	20.82%
Total All Funds	\$910,988,941	\$951,335,338	\$40,346,397	4.43%

* Expenditures in these funds are supported by specific, often restricted, revenue sources, which are estimated by the County Auditor. Also includes \$195,662 in funds from County Corporations and \$25,000 from County Attorney's CAPSO funds.

Chart 4
Where Does the Money Come From?
All Funds

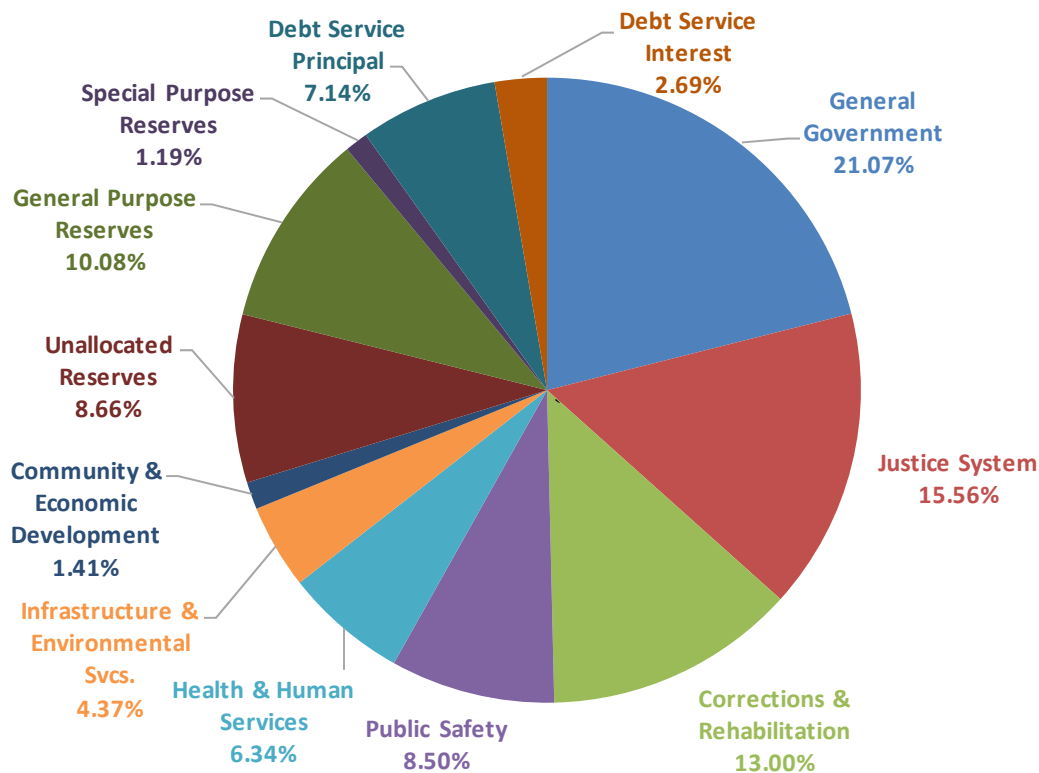


	FY 2015		FY 2016		2016 - 2015	
	ADOPTED BUDGET		ADOPTED BUDGET		DIFFERENCE	
Beginning Balance	\$211,190,285	23.18%	\$216,243,174	22.73%	\$5,052,889	2.39%
Taxes	\$528,182,347	57.98%	\$551,342,638	57.95%	\$23,160,291	4.38%
Intergovernmental	\$12,382,822	1.36%	\$14,286,901	1.50%	\$1,904,079	15.38%
Charges for Services	\$77,636,678	8.52%	\$81,397,236	8.56%	\$3,760,558	4.84%
Fines & Forfeitures (1)	\$4,905,316	0.54%	\$4,596,143	0.48%	(\$309,173)	-6.30%
Interest (1)	\$1,697,466	0.19%	\$2,204,739	0.23%	\$507,273	29.88%
Net Change Fair Value (1)	(\$2,000,000)	-0.22%	(\$2,000,000)	-0.21%	\$0	0.00%
Miscellaneous (1,2)	\$76,994,027	8.45%	\$83,264,507	8.76%	\$6,270,480	8.14%
Total All Funds	\$910,988,941	100.00%	\$951,335,338	100.00%	\$40,346,397	4.43%

(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, sale of major assets and offsetting transfers as shown in Table 3: All Funds Summary.

Chart 5
Where Does the Money Go?
All Funds



	FY 2015		FY 2016		2016 - 2015	
	ADOPTED BUDGET		ADOPTED BUDGET		DIFFERENCE	
General Government (1)	\$186,751,390	20.50%	\$200,429,616	21.07%	\$13,678,226	7.32%
Justice System (1)	145,719,567	16.00%	148,053,978	15.56%	2,334,411	1.60%
Corrections & Rehabilitation (1)	113,816,981	12.49%	123,684,285	13.00%	9,867,304	8.67%
Public Safety (1)	77,000,233	8.45%	80,831,571	8.50%	3,831,338	4.98%
Health & Human Services (1)	59,368,470	6.52%	60,276,201	6.34%	907,731	1.53%
Infrastructure & Environmental (1,2)	37,370,419	4.10%	41,532,726	4.37%	4,162,307	11.14%
Community & Economic Dev. (1)	12,667,080	1.39%	13,402,703	1.41%	735,623	5.81%
Unallocated Reserves	87,074,662	9.56%	82,415,389	8.66%	(4,659,273)	-5.35%
General Purpose Reserves (3)	91,111,470	10.00%	95,938,234	10.08%	4,826,764	5.30%
Special Purpose Reserves (3)	13,633,352	1.50%	11,326,433	1.19%	(2,306,919)	-16.92%
Debt Service - Principal	61,790,000	6.78%	67,888,491	7.14%	6,098,491	9.87%
Debt Service - Interest	24,685,317	2.71%	25,555,711	2.69%	870,394	3.53%
	<u>\$910,988,941</u>	<u>100.00%</u>	<u>\$951,335,338</u>	<u>100.00%</u>	<u>40,346,397</u>	<u>4.43%</u>

(1) Programmatic areas experienced a variety of changes, including FY 2016 Market Salary adjustments, POPS step increases and health benefit changes. New programmatic increases are described in Vol I, Section I - Budget Overview and Vol II - Department and Fund Summaries.

(2) Includes centralized vehicle and heavy equipment purchases out of general fund dollars instead of debt financing used in FY 2015. Also includes direct appropriation for second year installment payment on the Westside Service Center.

(3) Changes in General Purpose and Special Purpose Reserves are detailed in Vol I, Section I - Budget Overview. The County is returning to reserve levels within policy guidelines, including the 11% historic Unallocated Reserve.

Table 6

Travis County

All Funds Four-Year Consolidated Summary ¹

(Excludes Unbudgeted Funds and Capital Funds)

	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Budget ²
Beginning Fund Balance October 1 ³	\$ 225,848,487	\$ 238,872,984	\$ 262,859,702	\$ 216,243,174
Taxes	493,674,641	519,583,462	531,926,734	551,342,638
Intergovernmental	10,852,905	15,180,450	14,843,609	14,286,901
Charges for Services	78,173,059	82,520,422	86,779,508	81,397,236
Fines and Forfeitures	6,555,376	6,710,985	5,406,442	4,596,143
Investment Income				
Interest	1,910,341	1,872,149	2,187,234	2,204,739
Net Change Fair Value	(2,028,150)	267,503	685,023	(2,000,000)
Miscellaneous	66,765,336	72,483,760	80,379,816	82,786,795
Other Financing Sources	16,844,492	16,472,221	16,032,846	18,902,879
Total Revenues	\$ 672,748,000	\$ 715,090,952	\$ 738,241,212	\$ 753,517,331
Total Budgeted Available Resources				\$ 969,760,505
Expenditures				
General Government	\$ 157,765,964	\$ 171,392,323	\$ 184,638,031	\$ 200,429,616
Justice System	129,652,838	130,795,153	136,844,206	148,053,978
Corrections & Rehabilitation	106,743,899	114,747,905	116,686,421	123,684,285
Public Safety	75,661,350	79,506,777	80,107,540	80,831,571
Health & Human Services	48,607,561	56,502,906	55,333,998	60,276,201
Infrastructure & Environmental	39,728,912	30,158,313	51,745,065	41,532,726
Community & Economic Development	10,229,323	11,789,655	11,512,951	13,402,703
General Purpose Reserves	-	-	-	95,938,234
Special Purpose Reserves	-	-	-	11,326,433
Unallocated Reserve	-	-	-	82,415,389
Debt Service	76,664,845	80,634,252	86,431,997	93,444,202
Other Financing Uses	14,668,811	15,576,950	14,913,367	18,425,167
Total Expenditures	\$ 659,723,503	\$ 691,104,234	\$ 738,213,576	\$ 969,760,505
Increase/Decrease Fund Balance	\$ 13,024,497	\$ 23,986,718	\$ 27,636	\$ -
Ending Fund Balance	\$ 238,872,984	\$ 262,859,702	\$ 262,887,338	\$ -

¹ Figures shown are in nearest whole numbers.² Other Financing Sources includes \$18,425,167 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 \$220,662.³ FY 2013 - 2015 Actuals include carryforward encumbrances. The FY 2016 Estimated Beginning Fund Balance excludes carryforward encumbrances.

Table 6

Travis County

General Fund Four-Year Consolidated Summary

¹ (Excludes Unbudgeted Funds and Capital Funds)

	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Budget
Beginning Fund Balance October 1 ²	\$ 152,324,361	\$ 156,052,875	\$ 170,082,519	\$ 135,769,269
Taxes	414,723,210	439,076,510	447,749,087	459,664,201
Intergovernmental	10,446,141	14,383,686	14,576,447	13,952,260
Charges for Services	58,442,625	62,024,491	65,736,217	61,909,855
Fines and Forfeitures	2,126,330	2,086,404	1,053,591	599,916
Investment Income				
Interest	1,403,144	1,396,972	1,623,987	1,648,846
Net Change Fair Value	(1,811,900)	206,542	591,474	(2,000,000)
Miscellaneous	4,346,596	5,073,683	6,203,877	3,324,084
Other Financing Sources	1,326,911	796,142	1,123,335	535,414
Total Revenues	\$ 491,003,057	\$ 525,044,430	\$ 538,658,015	\$ 539,634,576
Total Budgeted Available Resources				\$ 675,403,845
Expenditures				
General Government	\$ 96,194,896	\$ 97,413,015	\$ 109,581,157	\$ 114,976,262
Justice System	126,580,588	127,552,303	133,584,691	143,945,298
Corrections & Rehabilitation	106,593,747	114,587,063	116,498,153	123,480,549
Public Safety	72,072,120	75,870,646	78,065,068	78,783,892
Health & Human Services	48,421,351	56,132,961	55,114,801	60,001,191
Infrastructure & Environmental	14,528,751	14,076,766	14,768,855	22,291,889
Community & Economic Development	9,003,527	10,614,242	10,360,992	11,501,179
General Purpose Reserves	-	-	-	21,973,412
Special Purpose Reserves	-	-	-	11,326,433
Unallocated Reserve	-	-	-	68,756,275
Other Financing Uses	13,879,563	14,767,790	14,881,791	18,367,465
Total Expenditures	\$ 487,274,543	\$ 511,014,786	\$ 532,855,508	\$ 675,403,845
Increase/Decrease Fund Balance	\$ 3,728,514	\$ 14,029,644	\$ 5,802,507	\$ -
Ending Fund Balance	\$ 156,052,875	\$ 170,082,519	\$ 175,885,026	\$ -

¹ Figures shown are in nearest whole numbers.² FY 2013 - 2015 Actuals include carryforward encumbrances. The FY 2016 Estimated Beginning Fund Balance excludes carryforward encumbrances.

Table 6

Travis County

Internal Service Funds Four-Year Consolidated Summary ¹

(Excludes Unbudgeted Funds and Capital Funds)

	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Budget
Beginning Fund Balance October 1 ²	\$ 31,982,558	\$ 34,515,673	\$ 30,022,685	\$ 29,513,344
Investment Income				
Interest	263,349	203,480	248,056	246,741
Net Change Fair Value	(227,986)	55,020	82,427	-
Miscellaneous	60,509,474	65,771,681	71,129,946	76,883,472
Other Financing Sources	-	-	-	127,580
Total Revenues	\$ 60,544,837	\$ 66,030,181	\$ 71,460,429	\$ 77,257,793
Total Budgeted Available Resources				\$ 106,771,137
Expenditures				
General Government	\$ 58,011,722	\$ 70,523,169	\$ 70,261,219	\$ 79,198,178
General Purpose Reserves	-	-	-	27,572,959
Total Expenditures	\$ 58,011,722	\$ 70,523,169	\$ 70,261,219	\$ 106,771,137
Increase/Decrease Fund Balance	\$ 2,533,115	\$ (4,492,988)	\$ 1,199,210	\$ -
Ending Fund Balance	\$ 34,515,673	\$ 30,022,685	\$ 31,221,895	\$ -

¹ Figures shown are in nearest whole numbers.² FY 2013 - 2015 Actuals include carryforward encumbrances. The FY 2016 Estimated Beginning Fund Balance excludes carryforward encumbrances.

Table 6

Travis County

Road & Bridge Fund Four-Year Consolidated Summary ¹

(Excludes Unbudgeted Funds and Capital Funds)

	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Budget
Beginning Fund Balance October 1 ²	\$ 5,562,980	\$ 5,343,724	\$ 5,843,753	\$ 2,804,382
Intergovernmental	156,947	104,767	72,498	72,498
Charges for Services	11,382,248	10,850,705	10,237,210	10,062,639
Fines and Forfeitures	4,376,275	4,590,788	4,325,663	3,946,227
Investment Income				
Interest	32,037	32,457	34,401	34,182
Net Change Fair Value	-	-	-	-
Miscellaneous	111,400	140,125	180,755	88,830
Other Financing Sources	-	-	-	1,400,716
Total Revenues	\$ 16,058,907	\$ 15,718,842	\$ 14,850,527	\$ 15,605,092
Total Budgeted Available Resources				\$ 18,409,474
Expenditures				
Infrastructure & Environmental	\$ 15,528,072	\$ 15,218,813	\$ 15,191,367	\$ 17,851,906
General Purpose Reserves	-	-	-	557,568
Other Financing Uses	750,091	-	-	-
Total Expenditures	\$ 16,278,163	\$ 15,218,813	\$ 15,191,367	\$ 18,409,474
Increase/Decrease Fund Balance	\$ (219,256)	\$ 500,029	\$ (340,840)	\$ -
Ending Fund Balance	\$ 5,343,724	\$ 5,843,753	\$ 5,502,913	\$ -

¹ Figures shown are in nearest whole numbers.² FY 2013 - 2015 Actuals include carryforward encumbrances. The FY 2016 Estimated Beginning Fund Balance excludes carryforward encumbrances.

Table 6

Travis County

Debt Service Funds Four-Year Consolidated Summary¹

(Excludes Unbudgeted Funds and Capital Funds)

	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Budget
Beginning Fund Balance October 1	\$ 13,799,638	\$ 17,779,007	\$ 17,829,142	\$ 15,397,946
Taxes	78,951,431	80,506,953	84,177,646	91,678,437
Current Property Tax Levy, net refunds & re	78,370,203	80,297,679	84,447,043	91,458,009
Other Taxes	581,228	209,274	(269,397)	220,428
Investment Income				
Interest	49,189	22,192	36,666	26,933
Net Change Fair Value	-	-	-	-
Other Financing Sources	1,643,594	908,289	27,720	-
Total Revenues	\$ 80,644,214	\$ 81,437,434	\$ 84,242,032	\$ 91,705,370
Total Budgeted Available Resources				\$ 107,103,316
Expenditures				
Unallocated Reserve	\$ -	\$ -	\$ -	\$ 13,659,114
Debt Service	76,664,845	80,634,252	86,431,997	93,444,202
Other Financing Uses	-	753,047		-
Total Expenditures	\$ 76,664,845	\$ 81,387,299	\$ 86,431,997	\$ 107,103,316
Increase/Decrease Fund Balance	\$ 3,979,369	\$ 50,135	\$ (2,189,965)	\$ -
Ending Fund Balance	\$ 17,779,007	\$ 17,829,142	\$ 15,639,177	\$ -

¹ Figures shown are in nearest whole numbers.

Table 6

Travis County

Other Budgeted Funds Four-Year Consolidated Summary ¹

(Excludes Unbudgeted Funds and Capital Funds)

	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Budget ²
Beginning Fund Balance October 1 ³	\$ 22,178,950	\$ 25,181,706	\$ 39,081,604	\$ 32,758,233
Taxes	-	-	-	-
Intergovernmental	249,816	691,997	194,664	262,143
Charges for Services	8,348,187	9,645,226	10,806,081	9,424,742
Fines and Forfeitures	52,772	33,793	27,189	50,000
Investment Income				
Interest	162,622	217,047	244,124	248,037
Net Change Fair Value	11,736	5,940	11,123	-
Miscellaneous	1,797,865	1,498,273	2,865,236	2,490,409
Other Financing Sources	13,873,987	14,767,790	14,881,791	16,839,169
Total Revenues	\$ 24,496,985	\$ 26,860,066	\$ 29,030,208	\$ 29,314,500
Total Budgeted Available Resources				\$ 62,072,733
Expenditures				
General Government	\$ 3,559,342	\$ 3,456,138	\$ 4,795,654	\$ 6,255,176
Justice System	3,072,251	3,242,851	3,259,515	4,108,680
Corrections & Rehabilitation	150,153	160,842	188,268	203,736
Public Safety	3,589,230	3,636,131	2,042,472	2,047,679
Health & Human Services	186,210	369,945	219,197	275,010
Infrastructure & Environmental	9,672,090	862,734	21,784,844	1,388,931
Community & Economic Development	1,225,796	1,175,413	1,151,959	1,901,524
General Purpose Reserves	-	-	-	45,834,295
Other Financing Uses	39,157	56,114	31,576	57,702
Total Expenditures	\$ 21,494,229	\$ 12,960,168	\$ 33,473,485	\$ 62,072,733
Increase/Decrease Fund Balance	\$ 3,002,756	\$ 13,899,898	\$ (4,443,277)	\$ -
Ending Fund Balance	\$ 25,181,706	\$ 39,081,604	\$ 34,638,327	\$ -

¹ Figures shown are in nearest whole numbers.² Other Financing Sources and Uses exclude non-budgeted funds totaling \$220,662.³ FY 2013 - 2015 Actuals include carryforward encumbrances. The FY 2016 Estimated Beginning Fund Balance excludes carryforward encumbrances.

PROPERTY TAXES

The County sustains its core services to residents through its main source of revenue, property taxes. The FY 2016 Adopted Budget for the General Fund is balanced at a property tax rate of 41.69 cents per \$100 of taxable value. The Commissioners Court demonstrated its commitment to local taxpayers by reducing the County's property tax bill for the average taxable homestead for the second consecutive year. The County's tax rate was reduced by 3.94 cents from the prior year, resulting in an approximate \$1 reduction in County property taxes for the average taxable homestead when combined with rising property values.

Table 7
Travis County Adopted Tax Rate
(Per \$100 of Taxable Value)

Tax rate	FY 2015 Adopted Rate	FY 2016 Adopted Rate	Difference (\$)	Difference (%)
Maintenance & Operations	38.50¢	34.86¢	(3.64¢)	(9.45%)
Debt Service	7.13¢	6.83¢	(0.30¢)	(4.21%)
Total	45.63¢	41.69¢	(3.94¢)	(8.63%)

The Adopted Tax Rate of 41.69¢ per \$100 valuation was established at 1.5% above the Effective Maintenance and Operations portion of the tax rate plus required debt service based on direction from the Commissioners Court as a part of the FY 2016 Budget Guidelines. The total Adopted Tax Rate is 2.4% above the Total Effective Rate. The rate is also 2.23 cents, below the Rollback Rate of 43.92¢ per \$100 valuation. The Rollback Rate is the rate that will produce last year's maintenance and operations levy multiplied by 1.08 (8% increase) plus a rate that will produce this year's debt service requirement. If a taxing unit adopts a tax rate that exceeds the rollback tax rate, voters in the taxing unit may petition for an election on the tax increase.

Property Tax Base

The total taxable value for all Travis County property increased from \$119.9 billion in the FY 2015 Adopted Budget to \$137.1 billion for the FY 2016 Adopted Budget. The certified value for FY 2016 includes of new property value of \$4.1 billion, compared to \$2.7 billion last year. The data in the tables that follow, 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 at <http://www.traviscad.org/forms.html>.

The Commissioners Court has had a long standing practice of offering the maximum allowed Homestead Exemption of 20% to eligible Travis County households. In addition, for FY 2016 the Commissioners Court increased the optional 65 and Older/Disabled Homestead Exemption by \$5,000, from \$70,000 to \$75,000. The additional \$5,000 exemption for these homesteads will result in approximately \$21 in additional tax relief for these homesteads.

A summary of major exemptions for FY 2016 offered by Travis County, Central Health, City of Austin, Austin I.S.D and Austin Community College is below (for informational purposes only).

Table 8
FY 2016 Major Exemptions

Jurisdiction	Homestead Exemption	Over-65 Homestead Exemption	Disability Homestead Exemption
Travis County	20%	\$75,000	\$75,000
	with minimum of		
Central Health	20%	\$75,000	\$75,000
	with minimum of		
City of Austin	6%	\$80,000	\$80,000
	with minimum of		
Austin I.S.D.	25,000	\$35,000*	\$25,000*
Austin Community College	1%	\$135,000	\$135,000
	with minimum of		

*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 over-65 or disabled exemption.

Overlapping Property Tax Rate and Impact of Exemptions

The property 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 2016 overlapping property tax bill for a property assessed at \$328,150 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 approximately 16% of the total property tax bill in the example on the next page.

Table 9
FY 2016 Overlapping Tax Rate and Impact of Exemptions

Jurisdiction	Tax Rate	Value Before Exemptions	Reduction in Taxable Value from Homestead Exemption	Taxable Value After Homestead Exemption	FY 16 Property Tax Bill	Percentage of Total
Travis County	\$ 0.416900	\$ 328,150	\$ 65,630	\$ 262,520	\$ 1,094	16.12%
Central Health	\$ 0.117781	\$ 328,150	\$ 65,630	\$ 262,520	\$ 309	4.55%
City of Austin	\$ 0.458900	\$ 328,150	\$ 19,689	\$ 308,461	\$ 1,416	20.86%
Austin I.S.D.	\$ 1.202000	\$ 328,150	\$ 25,000	\$ 303,150	\$ 3,644	53.68%
Austin Community College	\$ 0.100500	\$ 328,150	\$ 5,000	\$ 323,150	\$ 325	4.79%
Total	\$ 2.296081				\$ 6,788	100.0%

FY 2016 Travis County Average
Taxable Homestead Value

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

	FY 2015	FY 2016	\$ Difference	% Difference
Average Taxable Value*	\$240,026	\$262,520	\$22,494	9.37%
Median Taxable Value*	\$180,760	\$199,300	\$18,540	10.26%
Tax Rate Per \$100 of Taxable Value	45.63¢	41.69¢	(3.94¢)	(8.63%)
Annual Property Taxes on Average Taxable Homestead Value	\$1,095	\$1,094	(\$0.79)	(0.07%)
Annual Property Taxes on Median Taxable Homestead Value	\$825	\$831	\$6	0.74%

* Homestead values reflect a 10% cap on the annual increase in homestead value as well as Travis County's 20% Homestead exemption. All homestead values are obtained from the Travis Central Appraisal District.

The Tax Rate History below provides a comparison of the Adopted Tax Rate for Travis County over the last ten years against the Effective Tax Rate, Effective Maintenance and Operations Tax Rate and Rollback Rate. The Commissions Court has generally made small incremental increases above the effective tax rate as a strategy to respond to the increasing cost of delivering services.

Table 11
Travis County Tax Rate History FY 2007 to FY 2016
 (Rates expressed per \$100 of valuation)

Fiscal Year	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Tax Year	TY 2006	TY 2007	TY 2008	TY 2009	TY 2010	TY 2011	TY 2012	TY 2013	TY 2014	TY 2015
Adopted M&O Tax Rate	0.3623	0.3405	0.3394	0.3517	0.3858	0.4085	0.4217	0.4190	0.3850	0.3486
Adopted Debt Service Tax Rate	0.0876	0.0811	0.0728	0.0698	0.0800	0.0770	0.0784	0.0756	0.0713	0.0683
Adopted Tax Rate	0.4499	0.4216	0.4122	0.4215	0.4658	0.4855	0.5001	0.4946	0.4563	0.4169
Comparing the Adopted Tax Rate to the Effective Tax Rate										
Total Effective Tax Rate	0.4443	0.4095	0.3908	0.4093	0.4496	0.4714	0.4856	0.4802	0.4496	0.4072
% Adopted Rate Above the Total Effective Tax Rate	1.26%	2.95%	5.48%	2.98%	3.60%	2.99%	2.99%	3.00%	1.49%	2.38%
Comparing the Adopted M&O Rate to the Effective M&O Rate										
Effective M&O Rate	0.3554	0.3298	0.3156	0.3371	0.3754	0.3906	0.4089	0.4049	0.3808	0.3435
Adopted Debt Service Rate	0.0876	0.0811	0.0728	0.0698	0.0800	0.0770	0.0784	0.0756	0.0713	0.0683
Effective M&O + Debt Tax Rate	0.4430	0.4109	0.3884	0.4069	0.4554	0.4676	0.4873	0.4805	0.4521	0.4118
Adopted M&O Tax Rate	0.3623	0.3405	0.3394	0.3517	0.3858	0.4085	0.4217	0.4190	0.3850	0.3486
% Adopted M&O Rate Above the Effective M&O Rate	1.94%	3.24%	7.54%	4.33%	2.77%	4.58%	3.13%	3.48%	1.10%	1.48%
Comparing the Adopted Tax Rate to the Rollback Tax Rate										
Rollback M&O Rate (Effective M&O*1.08 per Tax Code Section 26.04)	0.3838	0.3561	0.3408	0.3640	0.4054	0.4218	0.4416	0.4372	0.4112	0.3709
Debt Service Rate	0.0876	0.0811	0.0728	0.0698	0.0800	0.0770	0.0784	0.0756	0.0713	0.0683
Rollback Rate	0.4714	0.4372	0.4136	0.4338	0.4854	0.4988	0.5200	0.5128	0.4825	0.4392
Adopted Tax Rate	0.4499	0.4216	0.4122	0.4215	0.4658	0.4855	0.5001	0.4946	0.4563	0.4169
Amount the Adopted Tax Rate was Under the Rollback Rate	0.0215	0.0156	0.0014	0.0123	0.0196	0.0133	0.0199	0.0182	0.0262	0.0223

Tax Impact Statement

The Travis County Commissioners Court adopted a resolution on September 1, 2015 to include a taxpayer impact statement in the adopted budget and the County's website to better inform residents of the impact of the tax rate decisions that they make. This information also provides readers 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 average Travis County taxable homestead value increased 9.37% from \$240,026 last year to \$262,520 this year. The proposed tax rate of 41.69 ¢ per \$100 of taxable value results in a \$1 decrease in the County property taxes for the average taxable homestead for FY 2016 compared to the FY 2015 property tax bill. The estimated FY 2016 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 actual impact for FY 2016 for each property will vary depending on the taxable value, types of exemptions and appreciation.						
Fiscal Year 2015 Tax Information			Fiscal Year 2016 Estimated Property Tax Impact			
Assessed Value	Taxable Value	Property Taxes	Adopted Rate	Change from Prior Yr	Effective Tax Rate	Rollback Tax Rate
Values as of January 1, 2014	Reduced by Homestead Exemption	Taxable Value x Adopted Rate of 0.4563 per \$100	Taxes @ Adopted Rate of 0.4169 per \$100	FY 2016 Adopted Taxes less FY 2015	Taxes @ Effective Rate of 0.4072 per \$100	Taxes @ Rollback Rate of 0.4392 per \$100
\$300,032 Avg HS	\$240,026 Avg HS	\$1,095.24 Avg HS	\$1,094.45 Avg HS	-\$0.79 Avg HS	\$1,068.98 Avg HS	\$1,152.99 Avg HS
\$150,000	\$120,000	\$547.56	\$550.31	\$2.75	\$537.50	\$579.74
\$250,000	\$200,000	\$912.60	\$917.18	\$4.58	\$895.84	\$966.24
\$350,000	\$280,000	\$1,277.64	\$1,284.05	\$6.41	\$1,254.18	\$1,352.74
\$450,000	\$360,000	\$1,642.68	\$1,650.92	\$8.24	\$1,612.51	\$1,739.23
\$550,000	\$440,000	\$2,007.72	\$2,017.80	\$10.08	\$1,970.85	\$2,125.73
\$650,000	\$520,000	\$2,372.76	\$2,384.67	\$11.91	\$2,329.18	\$2,512.22
\$750,000	\$600,000	\$2,737.80	\$2,751.54	\$13.74	\$2,687.52	\$2,898.72
\$850,000	\$680,000	\$3,102.84	\$3,118.41	\$15.57	\$3,045.86	\$3,285.22
\$950,000	\$760,000	\$3,467.88	\$3,485.28	\$17.40	\$3,404.19	\$3,671.71
Definitions: Adopted Tax Rate - FY 2016 Travis County Adopted Tax Rate is 2.4% above the Effective Tax Rate (ETR) and 1.5% 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.						

Table 12
Current Property Tax Revenue Compared to Tax Rate

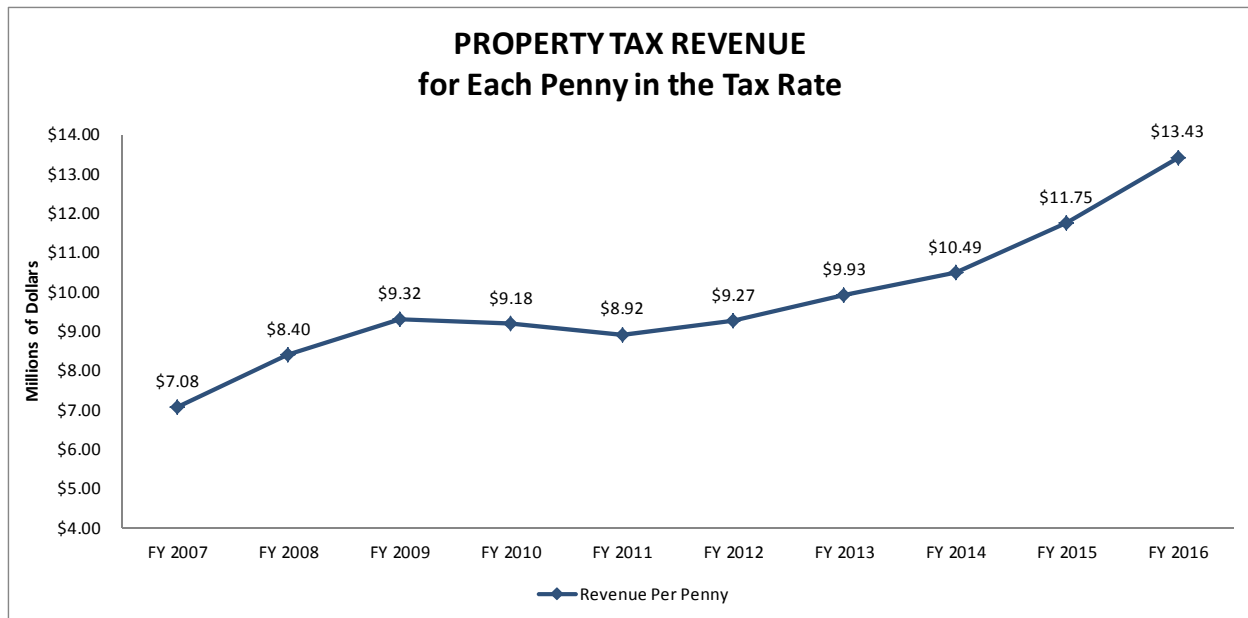
	MAINTENANCE AND OPERATING (M&O) TAX RATE	DEBT SERVICE TAX RATE	TOTAL TAX RATE	CURRENT PROPERTY TAX REVENUE
FY 2007	\$0.3623	\$0.0876	\$0.4499	\$264,776,544 M&O
				\$64,019,943 Debt Service
				\$328,796,487 Total
FY 2008	\$0.3405	\$0.0811	\$0.4216	\$287,600,941 M&O
				\$68,500,547 Debt Service
				\$356,101,488 Total
FY 2009	\$0.3394	\$0.0728	\$0.4122	\$318,500,480 M&O
				\$68,317,133 Debt Service
				\$386,817,613 Total
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
DIFFERENCE FY 16 - 15	(\$0.0364)	(\$0.0030)	(\$0.0394)	\$15,725,752 M&O
				\$7,937,154 Debt Service
				\$23,662,906 Total

Chart 6
Travis County Taxes on the Average/Median Homestead and
Property Tax Revenue

FISCAL YEAR	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Change
Avg. Appraised Value of a Homestead	\$225,014	\$243,800	\$282,894	\$287,732	\$272,820	\$272,931	\$270,774	\$282,909	\$316,409	\$350,082	\$33,673
Taxable Value	\$180,011	\$195,040	\$211,388	\$218,761	\$217,812	\$215,892	\$214,567	\$222,431	\$240,026	\$262,520	\$22,494
Tax Rate	\$0.4499	\$0.4216	\$0.4122	\$0.4215	\$0.4658	\$0.4855	\$0.5001	\$0.4946	\$0.4563	\$0.4169	(\$0.0394)
Tax	\$810	\$822	\$871	\$922	\$1,015	\$1,048	\$1,073	\$1,100	\$1,095	\$1,094	(\$1)

FISCAL YEAR	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Change
Med. Appraised Value of a Homestead	\$172,378	\$187,695	\$207,674	\$216,827	\$208,028	\$203,749	\$200,755	\$209,385	\$238,926	\$248,440	\$9,514
Taxable Value	\$133,681	\$144,070	\$156,223	\$165,514	\$163,781	\$161,894	\$159,835	\$165,775	\$180,760	\$199,300	\$18,540
Tax Rate	\$0.4499	\$0.4216	\$0.4122	\$0.4215	\$0.4658	\$0.4855	\$0.5001	\$0.4946	\$0.4563	\$0.4169	(\$0.0394)
Tax	\$601	\$607	\$644	\$698	\$763	\$786	\$799	\$820	\$825	\$831	\$6

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

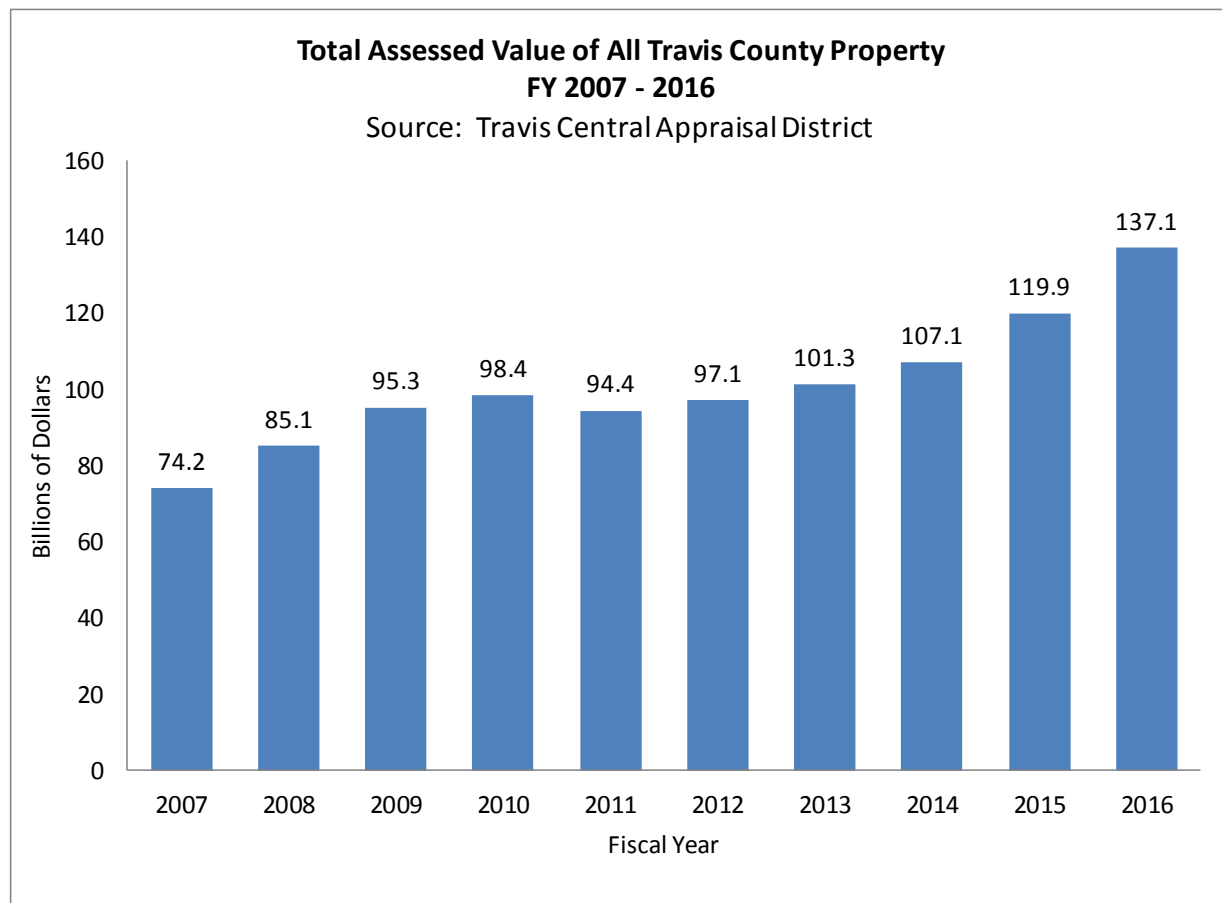


FISCAL YEAR	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Change
Revenue (Millions)	\$7.08	\$8.40	\$9.32	\$9.18	\$8.92	\$9.27	\$9.93	\$10.49	\$11.75	\$13.43	\$1.68

One cent of the proposed tax rate used for the FY 2016 Adopted Budget generates approximately \$13.43 million in General Fund current tax revenue based on the certified net taxable property value of \$137,052,418,514 and rolling stock value of \$3,136,075 with a collection rate of 98%.

Chart 7
Total Assessed Value of All Taxable Travis County Property
FISCAL YEAR 2007 THROUGH FISCAL YEAR 2016
Source: Travis Central Appraisal District

FISCAL YEAR	TOTAL TAXABLE VALUE	NEW CONSTRUCTION VALUE	APPRECIATION VALUE	TOTAL CHANGE IN VALUE
2007	74,193,296,448	2,583,228,287	8,125,176,317	10,708,404,604
2008	85,096,373,147	3,260,766,707	7,642,309,992	10,903,076,699
2009	95,269,235,051	3,943,959,449	6,228,902,455	10,172,861,904
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



GENERAL FUND SUMMARY

The FY 2016 Adopted Budget total for the General Fund is \$675.4 million, an increase of \$24.5 million, or 3.8%, as compared to the FY 2015 Adopted Budget of \$650.9 million.

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

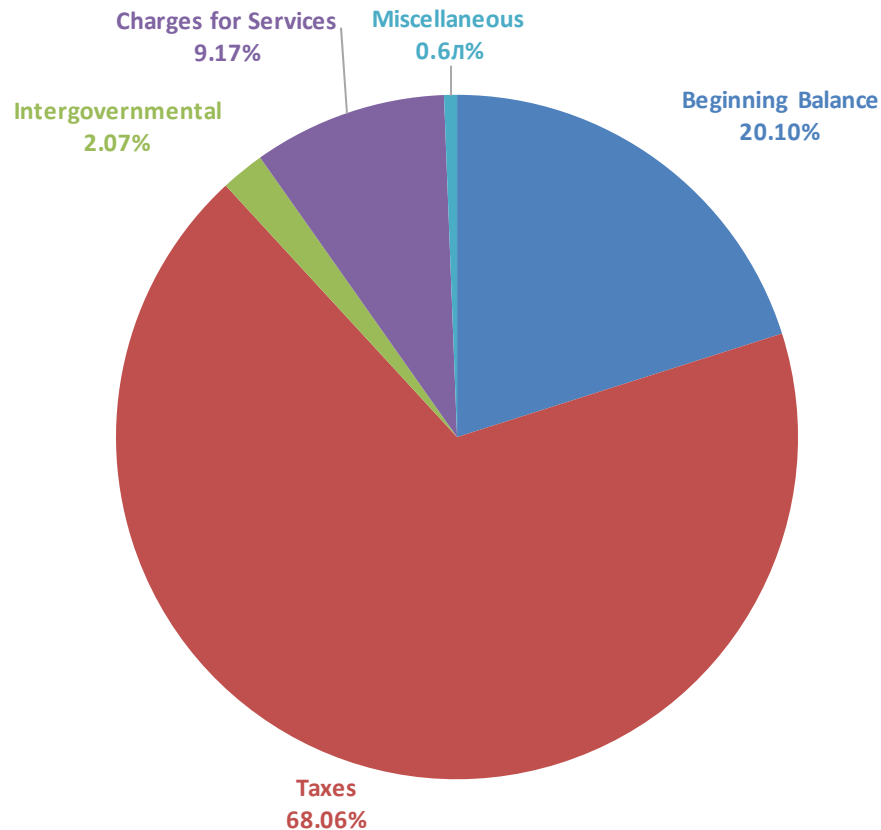
Table 13
General Fund Summary

GENERAL FUND SUMMARY					
	FY 2014 Adopted	FY 2015 Adopted	FY 2016 Adopted Budget		
			One-Time	Ongoing	Total
Total Revenue:					
Available Beginning Balance	119,966,236	131,214,841	135,769,269	-	\$ 135,769,269
Property Taxes	431,406,042	444,305,978	-	459,664,201	\$ 459,664,201
Other Revenue	67,312,983	75,376,657	-	79,970,375	\$ 79,970,375
Total Revenue	\$ 618,685,261	\$ 650,897,476	\$ 135,769,269	\$ 539,634,576	\$ 675,403,845
General Purpose Reserves:					
Unallocated Reserve	68,085,598	71,722,124	68,756,275	-	\$ 68,756,275
Allocated Reserve	10,718,725	15,227,297	10,952,361	851,451	\$ 11,803,812
Capital Acquisition Resources Reserve	2,431,317	2,572,379	5,169,600	-	\$ 5,169,600
Reserve for Emergencies & Contingencies	5,000,000	5,000,000	5,000,000	-	\$ 5,000,000
Special Purpose Reserves:					
Reserve for Replacement of Integrated Justice System	5,235,265	5,047,525	2,880,228	260,000	\$ 3,140,228
Reserve for Interlocal Agreements	1,950,308	2,147,424	2,016,459	1,112,152	\$ 3,128,611
Annualization Reserve	-	714,606	-	1,033,034	\$ 1,033,034
Reserve for State Cuts	250,000	500,000	250,000	750,000	\$ 1,000,000
Sheriff's Office Overtime Reserve	1,000,000	1,715,000	-	966,824	\$ 966,824
STAR Flight Maintenance Reserve	1,995,050	992,259	849,915	-	\$ 849,915
Future Grant Requirements Reserve	-	550,000	-	550,000	\$ 550,000
Smart Building Maintenance Reserve	297,948	363,033	458,959	-	\$ 458,959
Civil & Family Courts Complex Reserve	5,446,000	798,779	198,862	-	\$ 198,862
Juvenile Justice Reserve	504,726	504,726	-	-	\$ -
Fuel & Utilities Reserve	300,000	300,000	-	-	\$ -
Reserve for External Social Services Contracts	1,155,025	-	-	-	\$ -
Reserve for 1115 Waiver Participation	1,000,000	-	-	-	\$ -
Reserves	\$ 105,369,962	\$ 108,155,152	\$ 96,532,659	\$ 5,523,461	\$ 102,056,120
Departmental Base Budgets	\$ 464,853,176	\$ 490,187,659		\$ 510,103,905	\$ 510,103,905
Budget Changes & Reductions					
Departmental Budgets Submitted Below Target	(191,177)	\$ (175,706)	-	(91,424)	\$ (91,424)
Salary Savings	444,829	\$ (119,426)	-	(190,277)	\$ (190,277)
Other Changes	(859,573)	\$ -	159,903	(481,469)	\$ (321,566)
Budget Changes & Reductions	\$ (605,921)	\$ (295,132)	\$ 159,903	\$ (763,170)	\$ (603,267)
Changes in Pay & Benefits:					
Health Insurance Premiums	3,873,059	3,025,380	-	6,170,897	\$ 6,170,897
Pay Increase - Classified Pay Scale	5,715,073	3,074,848	-	5,967,537	\$ 5,967,537
Pay Increase - Peace Officers Pay Scale	-	826,729	-	791,445	\$ 791,445
Elected Officials	287,271	-	-	89,033	\$ 89,033
Retirement Contributions	1,344,572	-	-	-	\$ -
Retiree Cost of Living Adjustment	624,154	-	-	-	\$ -
Changes in Pay & Benefits	\$ 11,844,129	\$ 6,926,957	\$ -	\$ 13,018,912	\$ 13,018,912

Table 13 (Continued)

GENERAL FUND SUMMARY					
	FY 2014 Adopted	FY 2015 Adopted	FY 2016 Adopted Budget		
			One-Time	Ongoing	Total
PROGRAM FUNDING PRIORITIES					
Maintenance of Current Service Levels					
New Criminal District and County Court at Law Courts	-	424,549	153,758	2,524,459	\$ 2,678,217
Elections Funding	-	-	1,851,049	-	\$ 1,851,049
Critical Information Technology Systems Support	872,728	851,926	1,080,847	609,942	\$ 1,690,789
Jail Inmate Services/Costs	504,609	875,000	429,905	1,048,176	\$ 1,478,081
Maintenance of Emergency Aircraft	283,379	972,000	960,000	-	\$ 960,000
Indigent Attorney Fees	-	-	-	632,661	\$ 632,661
Public Integrity Unit	1,693,997	1,004,492	22,091	362,989	\$ 385,080
Waller Creek TIF Agreement	-	-	-	335,923	\$ 335,923
Other Expenditures	4,051,094	1,392,861	95,911	294,925	\$ 390,836
Subtotal Maintenance of Current Service Levels	7,405,807	5,520,828	4,593,561	5,809,075	10,402,636
Programs and Changes Approved Mid Year					
Integrated Justice System Replacement	-	-	-	159,330	\$ 159,330
HIPAA Compliance Officer	-	-	-	130,056	\$ 130,056
Purchasing Backfill Positions	459,106	683,051	53,742	-	\$ 53,742
Subtotal Programs and Changes Approved Mid Year	459,106	683,051	53,742	289,386	\$ 343,128
Transfers between Departments/Funds					
Balcones Canyonlands Preservation	1,031,328	1,207,533	-	2,084,082	\$ 2,084,082
Road & Bridge Fund Support	2,115,407	1,500,000	1,200,000	-	\$ 1,200,000
Other Departmental/Fund Transfers	249,258	438,089	201,690	369,862	\$ 571,552
Subtotal Transfers between Departments/Funds	3,395,993	3,145,622	1,401,690	2,453,944	\$ 3,855,634
Pilot Programs					
Successful Pilots	-	-	-	171,641	\$ 171,641
New Pilots	-	-	111,644	-	\$ 111,644
Other Pilots	-	\$ -	850,609	353,804	\$ 1,204,413
Subtotal Pilots	-	\$ -	962,253	525,445	\$ 1,487,698
Other Funding Priorities					
Security Improvements	358,487	665,486	297,761	719,611	\$ 1,017,372
Integrated Justice System Replacement	748,981	270,121	795,292	-	\$ 795,292
Cooperative Health and Public Safety Agreements	1,801,996	1,454,152	-	575,415	\$ 575,415
District Attorney Interagency Agreements	432,000	450,266	450,266	-	\$ 450,266
Parks Operations and Maintenance	464,055	244,644	137,000	138,632	\$ 275,632
Revenue Related Funding Priorities	-	-	174,300	72,182	\$ 246,482
Tax Office	576,614	304,859	95,822	91,944	\$ 187,766
Medical Examiner Case Management System	-	-	150,000	-	\$ 150,000
Human Resources - Performance Management System	-	-	90,000	25,025	\$ 115,025
Other Expenditures	5,865,522	5,538,856	447,853	85,175	\$ 533,028
Subtotal Other Funding Priorities	10,247,655	8,928,384	2,638,294	1,707,984	4,346,278
Capital Acquisition and Improvements	15,715,354	\$ 27,644,955	29,427,167	965,634	\$ 30,392,801
Program Funding Priorities	\$ 37,223,915	\$ 45,922,840	\$ 39,076,707	\$ 11,751,468	\$ 50,828,175
Total Expenditures	\$ 618,685,261	\$ 650,897,476	\$ 135,769,269	\$ 539,634,576	\$ 675,403,845

Chart 8
Where Does the Money Come From?
General Fund

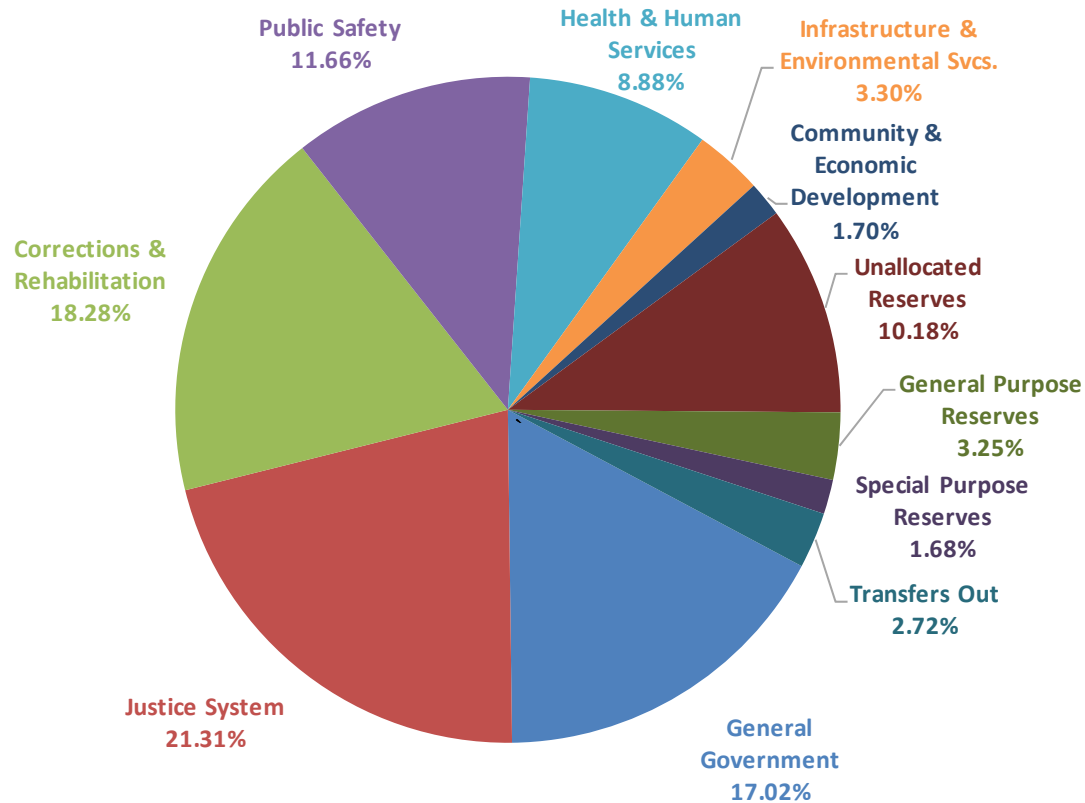


	FY 2015		FY 2016		2016 - 2015	
	ADOPTED BUDGET		ADOPTED BUDGET		DIFFERENCE	
Beginning Balance	\$131,214,841	20.16%	\$135,769,269	20.10%	\$4,554,428	3.47%
Taxes	444,305,978	68.26%	459,664,201	68.06%	15,358,223	3.46%
Intergovernmental	12,093,618	1.86%	13,952,260	2.07%	1,858,642	15.37%
Charges for Services	58,068,445	8.92%	61,909,855	9.17%	3,841,410	6.62%
Fines & Forfeitures (1)	485,684	0.07%	599,916	0.09%	114,232	23.52%
Interest (1)	1,292,029	0.20%	1,648,846	0.24%	356,817	27.62%
Net Change Fair Value (1)	(2,000,000)	-0.31%	(2,000,000)	-0.30%	0	N/A
Miscellaneous (1)	5,143,517	0.79%	3,324,084	0.49%	(1,819,433)	-35.37%
Other Financing Sources (1,2)	293,364	0.05%	535,414	0.08%	242,050	82.51%
Total General Fund	\$650,897,476	100.00%	\$675,403,845	100.00%	\$24,506,369	3.77%

(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) Details of Other Financing Sources shown in Table 3: All Funds Summary

Chart 9
Where Does the Money Go?
General Fund



	FY 2015		FY 2016		2016 - 2015	
	ADOPTED BUDGET		ADOPTED BUDGET		DIFFERENCE	
General Government (1)	\$108,024,131	16.60%	\$114,976,262	17.02%	\$6,952,131	6.44%
Justice System (1)	141,247,695	21.70%	\$143,945,298	21.31%	2,697,603	1.91%
Corrections & Rehabilitation (1)	113,612,823	17.45%	\$123,480,549	18.28%	9,867,726	8.69%
Public Safety (1)	75,003,392	11.52%	\$78,783,892	11.66%	3,780,500	5.04%
Health & Human Services (1)	59,069,625	9.08%	\$60,001,191	8.88%	931,566	1.58%
Infrastructure & Environmental Svcs. (1,2)	19,285,828	2.96%	\$22,291,889	3.30%	3,006,061	15.59%
Community & Economic Dev. (1)	11,359,602	1.75%	\$11,501,179	1.70%	141,577	1.25%
Unallocated Reserve	71,722,124	11.02%	\$68,756,275	10.18%	(2,965,849)	-4.14%
General Purpose Reserves (3)	22,799,676	3.50%	\$21,973,412	3.25%	(826,264)	-3.62%
Special Purpose Reserves (3)	13,633,352	2.09%	\$11,326,433	1.68%	(2,306,919)	-16.92%
Transfers Out	15,139,228	2.33%	18,367,465	2.72%	3,228,237	21.32%
	<u>\$650,897,476</u>	<u>100.00%</u>	<u>\$675,403,845</u>	<u>100.00%</u>	<u>24,506,369</u>	<u>3.77%</u>

(1) Programmatic areas experienced a variety of changes, including FY 2016 Market Salary adjustments, POPS step increases and health benefit changes. New programmatic increases are described in Vol I, Section I - Budget Overview and Vol II - Department and Fund Summaries.

(2) Includes centralized vehicle and heavy equipment purchases out of general fund dollars instead of debt financing used in FY 2015. Also includes direct appropriation for second year installment payment on the Westside Service Center.

(3) Changes in General Purpose and Special Purpose Reserves are detailed in Vol I, Section I - Budget Overview. The County is returning to reserve levels within policy guidelines, including the 11% historic Unallocated Reserve.

DEPARTMENTAL BUDGET SUBMISSIONS AND OTHER CHANGES

Travis County operates with a target budget system. 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. The target budget serves as a starting point for the next fiscal year. County departments and offices are required to submit budgets at a defined “target” level each fiscal year.

The target budgets for all departments, excluding capital, increased 4.1%, from \$490.2 million in FY 2015 to \$510.1 million in the FY 2016 Adopted Budget. This change represents investments from the prior budget cycle being incorporated into departmental budgets to maintain a structurally balanced budget.

A few departments submitted budgets that were below target budget levels for FY 2016. The reduction created by submissions under target totals \$91,424. More than 95% of the reduction is related to the utilities and leases budget that is centralized under the Facilities Management Department (FMD). The reduction accounts for parking leases that are no longer needed due to the implementation of zoned parking in the downtown campus and a building lease that is no longer needed since the Offices of Parental Representation and Child Representation have moved to the University Savings Building from lease space at 209 W. 9th Street.

The Adopted Budget also includes an overall reduction of \$190,277 related to the Planning and Budget Office’s annual review of budgeted salary and related benefits savings. 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 department or office hires a replacement for that position. This year the Planning and Budget Office adjusted the budgeted salary savings in Information Technology Services, Facilities Management, District Clerk’s Office, District Attorney’s Office, and Constable, Precinct Five to reflect recent turnover trends.

Other changes totaling a reduction of \$321,566 include a reduction of \$127,126 in the ongoing costs related to the interlocal agreement that governs the operation of the regional radio system. In addition, the resolution of a lawsuit allowed the County to reduce \$189,221 from the County Attorney’s Office. Finally, there are several technical corrections totaling an additional reduction of \$5,219 across various departments and offices.

PROGRAM FUNDING PRIORITIES

The FY 2016 Budget Guidelines directed departments and offices to first reprioritize within their existing resources to maintain current service levels or to fund any new needs. This practice encourages managers to maximize the use of each budgeted dollar. Given the prerequisite to manage within available resources, departments and offices were given the flexibility to request additional FTEs (full-time equivalents) if permanent resources could be found within the target budget and if the need for the new FTEs could be justified above all other departmental and county needs.

The following section highlights budget requests that, in most cases, required 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 2016 Adopted Budget includes \$10,402,636 needed to continue to deliver current services and programs. This funding will allow departments and offices 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. Various Offices – 450th District Court and County Court at Law #9 – \$2,678,217

The Texas Legislature approved the creation of the 450th District Court and County Court at Law #9, effective September 1, 2015. Considerable renovations by FMD have been required to open the new courts. Facilities Management began significant space renovations in FY 2015; the new courts will be located on the 2nd floor of the Blackwell-Thurman Criminal Justice Center (CJC). It is projected that the courts will begin operations in January 2016. Governor Abbot appointed the 450th District Judge in October and the court is operating in Magistrate Court space in the CJC until permanent courtroom space is available. A judge for the County Court at Law #9 has not been appointed by Commissioners Court.

Once fully operational, the new courts can relieve the caseloads of the other seven Criminal District Courts and six Criminal County Courts at Law, and the County will be able to maintain or improve the percentage of cases disposed in a timely manner as well as the clearance rate (cases disposed divided by new cases on the docket). In addition, the improved case disposition rate is expected to assist in the management of the County's jail population in the long-term.

A summary of the FY 2016 budget and related FTEs for each of the two new courts are below.

Court/Department	General Fund	Capital	FTEs
450th District Court			
Criminal Courts	\$247,107	\$204,906	3
District Attorney	957,996	51,399	9
District Clerk	58,670	4,702	1
Sheriff's Office	66,191	5,175	1
Records Management & Communication Resources	3,668	0	0
Community Supervision & Corrections	0	5,721	0
Attorney Fees*	160,000	0	0
SUBTOTAL 450th DISTRICT COURT	\$1,497,144	\$221,903	14
County Court at Law #9*			
Criminal Courts	\$331,858	\$144,906	3
County Attorney**	480,974	36,977	5
County Clerk	119,583	14,106	3
Counseling and Education Services	46,166	4,702	1
Sheriff's Office	55,313	5,175	1
Records Management & Communication Resources	3,667	0	0
Community Supervision & Corrections	0	5,721	0
Attorney Fees	140,000	0	0
SUBTOTAL COUNTY COURT AT LAW #9	\$1,181,073	\$211,587	13
TOTAL	\$2,678,217	\$433,490	27

*Budgets will increase in FY 2017 due to the annualized costs budgeted for midyear implementation. The FY 2016 Annualization Reserve includes \$313,009 for this program.

**Includes funding for one special project worker in addition to five FTEs.

In addition to the \$2.7 million in General Fund resources for these two new courts, there is an Earmark against the General Fund Allocated Reserve of \$158,702 for two courtroom security positions in the Sheriff's Office to allow the newly appointed judges to choose between a traditional bailiff and a TCSO courtroom security officer.

2. County Clerk's Office – Elections – \$1,851,049

One of the most significant expenses to the County Clerk each year is the cost of managing elections in Travis County. The budget for elections consists of three major components:

1. Core election staff that stays relatively static each year.
2. The incremental change in cost of elections where Travis County is a participant. These election costs are funded through the General Fund.
3. Elections that Travis County manages for other entities but in which Travis County is not a party. These costs are part of a special revenue fund, the Elections Contract Fund, (Fund 0128).

One-time resources of \$1,821,049 are included in the Adopted Budget to fund the County's portion of elections to be held in FY 2016. The General Fund cost of elections is partially offset by revenue from other participants where Travis County is still the primary participant.

In addition, \$30,000 in one-time budget related to the operating expense associated with the construction of a voter verification data gateway is also budgeted. The data gateway will allow more effective use of voter registration and qualification data between the Tax Office and the County Clerk's Office.

3. Information Technology Services – Critical Information Technology Systems Support – \$1,690,789

The FY 2016 Adopted Budget includes \$383,581 in one-time resources to test three data loss prevention tools. The data loss tools are developed to prevent sensitive or critical information from unauthorized access on the Travis County government network. The tools control what data users can manipulate and what can (and cannot) be transferred across networks. These tools are needed to reduce the liability of the County if certain information protected by the Health Information Portability and Accountability Act (HIPAA) or Criminal Justice Information System (CJIS) statutes was accidentally or intentionally released to outside entities.

On an annual basis, Information Technology Services (ITS) performs a true-up of maintenance agreements and software licenses to ensure that the County is budgeting for the appropriate agreements and licenses. The Adopted Budget includes \$609,942 in ongoing resources for this purpose. An additional \$187,266 is included for a one-year extension to the warranty for the servers and other equipment that supports the financial system that will otherwise fall out of warranty in March 2016. The goal is to replace this equipment in FY 2017.

The ITS Mobile Data Program is tasked with keeping mobile workers in the field, conducting their primary functions, while delivering applications to them remotely. The Adopted Budget includes one-time resources of \$135,000 for a solution that is designed to allow for fluctuations in mobile connectivity while keeping applications available and logged in for immediate access once connectivity is reestablished.

Finally, ITS will complete the Unified Communications program in FY 2016. This is the initiative to replace the legacy Nortel PBX system to the Cisco Unified Communications Voice over IP (VOIP) solution. The Adopted Budget includes one-time funding of \$375,000 for a contract vendor to complete the final phase of this project.

4. Sheriff's Office – Inmate Operating Costs – \$1,478,081

The Travis County Sheriff's budget for inmate and related costs is anticipated to require additional resources for FY 2016 due to increased prices and an anticipated higher average daily population. The FY 2016 Adopted Budget includes recommended increases of \$700,000 for this program, consisting of \$200,000 for increased pharmaceuticals, \$300,000 for additional direct medical costs, and \$200,000 for food. Of these aforementioned amounts, \$400,000 is budgeted on a one-time basis and the remaining \$300,000 is budgeted on an ongoing basis. In addition,

there is a \$300,000 earmark against the Allocated Reserve in the event that the recommended funding for inmate services is insufficient.

A total of \$417,775 was added to the Sheriff's budget for the restoration of face to face visitation for minimum, medium, and maximum classification inmates. The program will be implemented over FY 2016. Partial year funding was added to the Sheriff's Office budget; \$411,864 added for six months of personnel expenses and \$5,911 of operating expenses for fourteen FTEs. This budget funds four Corrections Officers and three Security Coordinators with a start date of January 1, 2016 and another four Corrections Officers and three Security Coordinators with a start date of July 1, 2016.

In addition to restoring face to face visitation, an additional post was funded for the Hospital Visitation Unit of the Sheriff's Office. This unit has experienced increased overtime expenses in recent years. By adding resources to fund an additional post, overtime expenses are expected to be less than they would be without this change. This increase consisted of five FTEs totaling \$326,805 of personnel expenses and \$33,501 of operating expenses.

5. Emergency Medical Services – Aircraft Maintenance – \$960,000

Travis County's STAR Flight provides 24/7 aerial emergency medical services with medical transport, swiftwater rescue, search and rescue, high-angle rescue, fire suppression/aerial reconnaissance and public safety assistance. The annual budget includes funding to cover routine maintenance costs and repairs; however, there is a need for additional funding for items that exceed routine support. In FY 2016, there exists a required major expense for the engine overhaul of two aircraft. The work plan also includes several other system overhauls. In addition to the \$960,000 in one-time resources funded in the departmental budget, the Adopted Budget includes a special reserve of \$849,915, which is the remaining unspent amount from the \$3.2 million donated by Seton Hospital to support STAR Flight aircraft maintenance.

6. Civil Courts Legally Mandated Fees – Indigent Attorney Fees – \$632,661

The Texas Family Code mandates that attorneys be appointed by the court to represent the rights of indigent parties in matters of juvenile justice, termination of parental rights, and incarcerations for contempt of court ordered child support. An additional appropriation to the department of \$632,661 is funded in the Adopted Budget to improve the alignment of budget with expenditures. In addition, an earmark on the Allocated Reserve of \$250,000 is included in the Adopted Budget. A review of the workload projections and historical expenditure patterns indicate that the Civil Courts' expenditures could continue to grow in the next year. It is imperative to not only continue monitoring trends in collaboration with the Civil Courts, but also to study and analyze representation by private parties given new technological initiatives to process invoices as well as the goal of increased reliance on the Offices of Parental Representation (OPR) and Child Representation (OCR).

7. District Attorney's Office – Public Integrity Unit – \$385,080

Prior to FY 2014, the Travis County District Attorney's Public Integrity Unit (PIU) was entirely funded by the State of Texas and consisted of 34.5 FTEs; its most recent state budget was \$7.5 million per biennium. All state funding for the PIU was eliminated effective September 1, 2013.

During the FY 2014 budget process, Commissioners Court authorized the continuation of 23.5 FTEs to allow the District Attorney's Office to operate a smaller-sized PIU that solely dealt with Travis County-specific cases. Over time, the PIU has been further reduced by 2.5 FTEs due to attrition. In FY 2015, the PIU included 21 FTEs (including two vacancies) at an estimated cost of \$2.2 million.

The FY 2016 Adopted Budget includes the addition of two Assistant District Attorneys and one Investigator to the division on an ongoing basis at a cost of \$362,989. These would complement the seven employees already included in the office's budget on an ongoing basis, as well as the historic White Collar Crime Unit positions and three positions the office has chosen to fund in the District Attorney's discretionary Forfeited Property Account. Further, the remaining PIU employees have been absorbed into existing vacancies within the District Attorney's Office and in other County departments to the greatest extent possible. Finally, PBO recommended and the District Attorney agreed that a proposal by the District Attorney's Office to internally fund a new HR Specialist position be abandoned in favor of applying this funding to absorb an additional position that is critical to the PIU's operations.

8. General Administration – Waller Creek Tax Increment Financing (TIF) Reinvestment Zone – \$335,923

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% 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 2016 Adopted Budget includes an increase of \$335,923 in the Waller Creek TIF estimated budget due to increase in value of real property in the reinvestment zone. The total amount budgeted towards this obligation in FY 2016 is \$1,098,942 for the estimated requirement.

9. Other Funding Needed to Maintain Delivery of Current Services – \$390,836

Increased funding needed to help maintain current service delivery throughout the County in the FY 2016 Adopted Budget that is less than \$100,000 per departmental request is summarized in Table 14 below.

Table 14
Funding to Maintain Delivery of Current Services

Department	Purpose	One-Time	Ongoing	Total
Facilities Management	Security camera maintenance agreement	\$0	\$66,507	\$66,507
Facilities Management	Benefits associated with six temporary building security guards changed to regular FTE	0	65,076	65,076
General Administration	Travis Central Appraisal District budget increase	0	60,647	60,647
District Clerk	Court Clerk position to support civil associate judge added in FY 2015	5,281	53,389	58,670
Counseling and Education Services	Continuation of County contribution to SafePlace for supervised, safe visitation and exchange services	45,000	0	45,000
Sheriff's Office	Life safety improvements	41,500	0	41,500
Sheriff's Office	Courts Bailiff position upgraded to Sheriff's Officer	0	19,028	19,028
Records Management and Communication Resources	Maintenance agreement for media equipment	0	18,000	18,000
Records Management and Communication Resources	Centralized copier leases and microfilm supplies	4,130	8,778	12,908
Medical Examiner's Office	Membership fee for the American Board of Forensic Toxicology	0	3,500	3,500
Total		\$95,911	\$294,925	\$390,836

PROGRAMS AND CHANGES APPROVED MIDYEAR

During FY 2015, the Commissioners Court approved several programs that require continued funding in FY 2016. The Adopted Budget includes additional funding of \$343,128 for the programs described below.

1. Civil Courts – Integrated Justice System (IJS) Replacement – \$159,330

To date, a total of 19 FTEs have been added countywide related to the IJS Replacement Project. The Civil Courts had not received resources related to the project prior to a midyear request approved in May of 2015 for two Senior Planner positions. The department states that these positions will serve as subject matter experts and provide critical input from the Civil Courts' perspective during the development and implementation of the new County case management system (CMS).

2. Auditor's Office – HIPAA Compliance Officer – \$130,056

In December 2014, Commissioners Court created a Health Insurance Portability and Accountability Act (HIPAA) program manager position as a temporary project position funded by the county-wide implementation of the HIPAA privacy program in accordance with federal statutes and state privacy laws. In May 2015, Commissioners Court made the position a regular position within the Auditor's Office General Fund budget. The County Auditor committed to funding the position with internal vacancy savings through September 30, 2015. The Adopted Budget includes \$130,056 in ongoing resources to support this position going forward. This position provides the following:

- A single point of contact for County complaints and for external constituents,
- Expertise in a single individual, reducing the need to replicate in-depth expertise in applicable privacy laws across the County,
- Efficient allocation of HIPAA and other compliance responsibilities – no need to replicate the responsibilities county-wide in each affected department,
- Access by departments to a resident expert to assist with implementing HIPAA-related activities in their department and to stay abreast on changes,
- Maintenance of a central document repository to ensure documentation requirements are met.

3. Purchasing Office – Succession Position and Special Project Worker – \$53,742

In July of 2015, Commissioners Court approved a succession position for the Assistant Purchasing agent who supervises Construction/Architectural & Engineering and Professional Services procurement. One-time funding of \$31,721 is included in the Adopted Budget to fund three months of the position in FY 2016. At the same time, Commissioners Court approved a Purchasing Agent Assistant IV special project temporary position to backfill another employee who is temporarily unable to fulfill the primary responsibilities of the job. One-time funding of \$22,021 to fund the special project position through December 31, 2015 is also included in the Adopted Budget.

TRANSFERS BETWEEN DEPARTMENTS AND FUNDS

The Adopted Budget includes a net increase of \$3,855,634 for transfers between departments and funds. The majority of this increase is related to the annual increase to the Balcones Canyonlands Preserve Fund and the continued imbalance of the Road and Bridge Fund given past legislative changes and increased road maintenance costs. All changes impacting these and other funds are detailed on the following pages.

1. Increase in Transfer to Balcones Canyonlands Preserve Fund – \$2,084,082

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 United States Fish and Wildlife Service (USFWS). 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 \$2.1 million. 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 2016 is \$15.3 million.

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

One-time funding of \$1.2 million is included in the Adopted Budget to maintain current service levels for the County's road system. The balance in the Road and Bridge Fund has seen an overall downward trend over the past several years; however, the fund saw an increase in FY 2014. There is also \$4.2 million set aside in the capital improvements budget for Hot Mix Asphaltic Concrete (HMAC) overlay and asphalt rejuvenation and \$2.2 million for other road maintenance capital expenditures, and another \$200,716 transferred to the Road and Bridge Fund for classified employees in the fund who received an adjustment based on the Market Salary Study. A portion of the \$1.2 million in General Fund resources will be used to continue a focused reconstruction program started in FY 2015 in eastern Travis County to minimize and address the deterioration of the roadways in that area. Eastern Travis County roadways experience accelerated deterioration due to extremely poor subgrade soil conditions that are exacerbated by extreme weather conditions and increasing residential construction traffic.

As of FY 2014, the Road and Bridge Fund is no longer considered a "major fund" for audit purposes by the County Auditor. The FY 2014 Consolidated Annual Financial Reports (CAFR) prepared by the County Auditor includes the Road and Bridge as a less significant fund that is combined with all other such funds into a single, aggregated presentation. In the future, Commissioners Court may be asked to consider moving the personnel and operating budget for this fund to the General Fund as has been discussed for several years. Currently, additional resources for the Road and Bridge Program are budgeted in the General Fund to protect against fluctuating revenue levels in the Road and Bridge Fund. In addition, this fund has required a subsidy to maintain current effort for several years.

3. Other Transfers between Departments and Funds - \$571,552

The Adopted Budget reflects the transfer of funding between several departments and offices to more accurately reflect where resources should be budgeted from a functional and oversight perspective.

- The Courthouse Security Fund is used to account for revenue and expenditures associated with security services in buildings that house a district or county court. If revenue generated by fees related to courthouse security is insufficient to cover costs, the General Fund may be required to subsidize the difference through either an increase in the General Fund operating transfer to the fund or the move of expenses from the special revenue fund to the General Fund. For FY 2016, projected revenue estimated for the Courthouse Security Fund requires that \$189,616 and two positions be moved to the General Fund budget within the Sheriff's Office. The Governmental Accounting Standards

Board (GASB) Statement 54 requires that operating transfers be limited to no more than 80% of the overall revenue of a special revenue fund. This limit has been considered in this funding decision.

- The Dispute Resolution Center continues to see a decrease in revenue that results in the need for an increase to the General Fund transfer to the Dispute Resolution Center Fund of \$44,110. Justice Planning, the department with oversight of the County's contract with the Dispute Resolution Center, has worked with the DRC over the past year to make any necessary revisions to the County's contract with the DRC. The General Fund transfer has been moved from the General Administration budget to the Justice Planning budget in order for consolidation of costs to occur and have direct oversight by the County Executive for Justice and Public safety.
- A one-time transfer of \$127,580 from the General Fund to the Employee Health Fund is included in the Adopted Budget. This transfer is necessary to appropriately budget the county, employee and retiree contributions to the health fund. When Commissioners Court approved last-minute plan design changes in June 2015, the final approved premium contribution rates did not match the plan design. Given the \$71 million in annual premium contributions, the error resulted in a *de minimus* requirement for additional funds.
- A transfer of \$76,000 from the General Fund to the Self Insurance Fund is included in the Adopted budget for two projects. First, \$30,000 in one-time funds and \$21,000 in ongoing resources are being transferred to upgrade the Human Resources Management Department's internal claims management system. An additional \$25,000 in ongoing resources are being transferred to the Self Insurance Fund to allow the County to better address accommodation requests related to the amended Americans with Disabilities Act (ADAAA) requirements.
- The reduction of civil filing fees has reduced ongoing revenue for the special revenue funds under the control of Records Management. After the receipt of revenue projections for FY 2016, \$71,956 of funds shifted between the special funds and general fund in order to make sure the special revenue funds are healthy and spending resources appropriately.
- The Court Reporter Service Fund partially supports the County's court reporting functions in the civil district and county courts to assist in the payment of court reporter related services. This fund supplements General Fund dollars that go toward the salaries and benefits of all court reporters. The number of FTEs that have been funded by the Court Reporter Service Fund in whole or in part has fluctuated over the years depending on the amount of revenue available. Because revenues have steadily declined, 0.52 FTEs have been transferred from this special revenue fund to the General Fund on an ongoing basis. This includes the internally funded transfer of 0.01 FTE captured in the department's budget submission plus another 0.51 FTE at a cost of \$54,413.

- One-time General Fund resources of \$25,000 have been allocated to support the County's contract with the Center for Child Protection. This will supplement the \$75,000 already allocated in the District Attorney's Family Protection Fund for the contract.
- The Juvenile Justice Alternative Education Program (JJAEP) Fund has experienced a steady decrease in revenue received from school districts, since many schools opt to keep their students in local programs rather than pay for JJAEP services through the Juvenile Probation Department. This trend may be compounded with the recent passage of HB 2398 regarding state and local truancy programs. As part of the FY 2016 budget process, PBO, the Auditor's Office, and the department have worked together to determine sustainable options for this program. The two FTEs budgeted in the JJAEP Fund will be transferred to the General Fund on an ongoing basis and the transfer from the General Fund to the JJAEP Fund is eliminated. This solution will allow JJAEP to be fully funded for FY 2016, during which time the department can develop a sustainability plan for this and other state mandated programs. Ending this transfer created a savings of \$19,189 in the General Fund.
- The General Fund transfer to the Truancy Court Fund in the Juvenile Probation budget pays for the salaries of the employees in this Special Revenue Fund, so benefit increases are captured in this transfer. The transfer to the Truancy Court Fund increased by \$2,066 to match the benefit increase.

PILOT PROGRAMS AND PROJECTS

A variety of Pilot Programs and Projects totaling \$1,487,698 are recommended to be funded as part of the Adopted Budget. The pilots consist of new pilots, continuing pilots, and successful pilots that have been converted to ongoing programs.

Successful Pilots Transitioning to Ongoing Programs – \$171,641

1. Pretrial Services – Assessment Screenings – \$119,434

In FY 2013, Pretrial Services implemented several actuarial assessment tools during the initial phase of the personal bond process to improve the release recommendations made to the courts. As part of this assessment screenings pilot program, two Pretrial Officers were funded with one-time resources to complete the validated assessments without causing undue delays in personal bond interviews and ensure the timely release of defendants from jail.

The cost of the two positions is funded in the FY 2016 Adopted Budget with ongoing resources due to the success of the outcomes using these data-driven assessment tools. The performance measures for this program indicate that the percentage of high risk personal bonds granted has dropped from 42% in FY 2013 to 25% in FY 2015 (projected). This means that Judges are given the appropriate information when making a decision on personal bonds on the bench and that the assessments are accurately identifying high risk defendants, especially ones that are at high risk to commit acts of violence.

2. Records Management and Communication Resources – Occupational Driver’s License (ODL) Assistance Program – \$52,207

This program was initiated as a pilot program in FY 2014 and continued in FY 2015. The purpose of this program is to reduce re-arrests of defendants, especially indigent defendants, for driving with a suspended license. Often, defendants have little choice but to use their car to get to work and an ODL will prevent additional charges on that individual. From the beginning of the program, 260 cases have gone through the pilot program. Of those only eight people were re-arrested after dismissal of the case, or a recidivism rate of 3%, compared to the historical rate of 19.9%.

Because of the success of this program, the Adopted Budget includes \$52,207 in ongoing resources to continue this program. The funding pays for a temporary, part-time attorney at 20 hours per week to assist defendants with the driver’s license reinstatement process.

New Pilots – \$111,644**3. Pretrial Services – Mental Health Diversion Initiative – \$111,644**

The Adopted Budget includes one-time resources to fund a new pilot program that targets individuals with mental health diagnoses who are not released from jail on a personal bond under existing circumstances for release on personal bond while under strong case management. The Behavioral Health Advisory Committee (BHAC), comprised of representatives from the judiciary, prosecutors, CSCD, Pretrial Services, Austin Travis County Integral Care (ATCIC), Justice Planning, and the Sheriff’s Office, reports that there are more services for mentally ill defendants than ever. However, the committee also found that successful programs in the community lack consistent funding to meet the needs of the community. Further contributing to the problem, the number of Travis County inmates who have been identified as possibly mentally ill increased from 4,215 in 2011 to 6,014 in 2014. BHAC representatives state that improving the mental health bond process is among their chief priorities for FY 2016.

One-time resources of \$111,644 will fund two Special Project Workers in Pretrial Services to implement the program. It is anticipated that between 150-200 defendants will be able to be placed on the pilot caseload saving 12,800 bed-days in the Travis County jail and resulting in better mental health outcomes for the defendants.

Other Pilots – \$1,204,413**4. Health and Human Services and Veterans Service – Parenting in Recovery – \$494,248**

One-time resources of \$494,248 are recommended for Health and Human Services and Veterans Service (HHSVS) to continue the Parenting in Recovery/Family Drug Treatment Court program as an accelerated pilot program. This program began as a grant-funded program in September 2007 and serves families in crisis within a specialized civil court, the Family Drug Treatment Court. This court brings together a coalition of community service providers who provide a comprehensive continuum of services to women, children and families exhibiting symptoms of substance use disorders that impact the safety, care and well-being of their young children.

This additional year of funding will allow the department to work with PBO to address outstanding issues and create an action plan for future funding. The funding for this pilot is derived from one-time savings the department is realizing in FY 2015 that will fall to the FY 2015 ending fund balance, creating the funding needed for FY 2016 in the FY 2016 beginning fund balance.

5. Criminal Courts – Managed Assigned Counsel Grant Match – \$353,804

In 2014, Travis County was awarded a step-down grant from the Texas Indigent Defense Commission (TIDC) to partially fund a Managed Assigned Counsel (MAC) program to oversee the indigent defense process for the Criminal Courts. The County is required to contribute a cash match of 20% the first year, 40% the second year, 60% the third year, and 80% the fourth year of the grant. FY 2016 will be the second year of the grant, and the cash match required is \$353,804 (40%). The Adopted Budget includes this ongoing funding for the grant match.

6. Criminal Courts – Data Research – \$114,275

The Adopted Budget includes one-time funding of \$114,275 for the Criminal Courts to conduct a comprehensive evaluation of the Managed Assigned Counsel program managed by the Capital Area Private Defender Service (CAPDS) and in-depth analysis for court and criminal justice data in FY 2016. This one-time funding will help support the pilot program for the Managed Assigned Counsel project and will allow the Criminal Courts to expand and improve their performance reporting and management, both of which are a focus of the Commissioners Court for FY 2016 and beyond.

7. County and District Clerks – Court Collections – \$100,156

The FY 2016 Adopted Budget includes one-time resources of \$50,017 for the County Clerk's Office and \$50,139 for the District Clerk's Office for a pilot program to collect outstanding court fines and fees and bond forfeitures for a variety of aged criminal, civil and probate cases. The funding for the District Clerk's Office will allow a Special Project Worker position (Accountant Associate) originally approved in FY 2015 to perform initial collections activity and maintain the office's collection management system with new receivables. The new one-time funding for the County Clerk's Office will allow for the employment of two temporary positions for six months to do skip tracing and data cleanup for the highest priority files for bond forfeiture cases.

The Adopted Budget also includes an earmark against Allocated Reserve totaling \$235,401 for Special Project Workers in the Tax Office to test cases from the two Clerk's offices as part of the

collections pilot program. An earmark is recommended to give the three offices more time for data and file cleanup and to create an action plan for the implementation and evaluation of the pilot program before specific collection efforts are begun by the Tax Office.

Finally, the Adopted Budget includes an earmark against the Capital Acquisition Resources reserve for a possible modification to the FACTS system to allow for automated processing of third party collection efforts. The upgrade is needed to track the payments that are received and calculate the payment to the vendor.

8. Transportation and Natural Resources – Capital Metro Transit Pass Program – \$81,930

In an effort to support congestion relief programs and the Ozone Advance Plan, of which Travis County is a signatory, the Commissioners Court approved \$30,000 in FY 2014 to implement the Capital Metro Transit Pass Program, operated jointly by Travis County and Capital Metro. The purpose of the program is to reduce the number of vehicles on area roads and offer efficient and environmentally responsible travel options for County employees. The transit pass program exceeded the desired results in FY 2014 and the program was continued with one-time funding in FY 2015.

For FY 2016, the Adopted Budget again includes one-time funding of \$81,930 to continue this pilot for another year. The additional year as a pilot will allow PBO to work more closely with TNR to identify and collect additional data on the program's results and improve performance measures related to environmental factors. In addition, PBO proposes to review this program in conjunction with other incentives that may encourage employees to use this program more regularly.

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

The Justice Reinvestment Initiative is a permanent supportive housing program for certain mentally ill chronic offenders. It is a grant-funded project that began in mid-2013 and ends in September 2015. The target population of chronic offenders are men and women with mental illness who are chronically homeless (self-identified as such during >50% of the jail bookings) and who have a high Jail Impact Score (determined by frequency of bookings and the number of jail bed days consumed). The names of the individuals in the target population have been added to a JRI eligibility list. In order to locate them, a "housing referral network" was created, consisting of those agencies and providers who are likely already working with these men and women in our community. Members of the housing referral network include case managers from the Mental Health Public Defender's Office; the Downtown Austin Community Court; the Travis County Sheriff's Office; Counseling and Education Services (jail-based); and Austin-Travis County Integral Care. Case managers from Foundation Communities also attend meetings of the housing referral network.

The Adopted Budget includes \$60,000 in one-time funding to keep the current participants in their permanent supportive housing. PBO will work with Justice Planning and other service partners to develop performance measures to help quantify the benefit of this program. In addition, the County will continue to work to identify other funding sources and programs such

as the new Pay for Success federal program that encourages private investments in social service pilot programs.

OTHER FUNDING PRIORITIES

The FY 2016 Adopted Budget includes \$4,346,278 for program additions funded by new revenue, 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 – \$1,017,372

The FY 2016 Adopted Budget includes resources to enhance the security program for County facilities. This includes \$719,611 of on-going resources and a total 10 FTEs in the Sheriff's Office, Facilities Management Department and Constable Precinct One Office. There is \$297,761 of one-time funding for contracted security services for the program that will be evaluated on an on-going basis as a part of the FY 2017 budget process.

2. Information Technology Services – Integrated Justice System Replacement – \$795,292

In addition to a \$3.2 million reserve for this project, the FY 2016 Adopted Budget includes \$795,292 of one-time resources in ITS to fund the OnBase Document Management System licenses for the County and District Attorney's Offices.

3. Sheriff's Office – Central Booking Interlocal Agreement – \$575,415

An ongoing budget of \$575,415 related to the Central Booking interlocal is included in the Sheriff's Office. The Adopted Budget includes \$329,675 for five positions to improve the efficiency of health screening at night as well as to enhance the mental health services provided to jail inmates. In addition, \$245,740 in ongoing overtime expenses related to Central Booking is included in the Adopted Budget.

4. District Attorney's Office Interagency Agreements – \$450,266

One-time personnel funding of \$430,266 was continued for the District Attorney's interlocal agreement with Texas Mutual Insurance to prosecute workers compensation fraud cases. One-time personnel funding of \$20,000 for the Downtown Austin Alliance interlocal agreement was continued in FY 2016, also with no change to the budget. This interlocal agreement allows the District Attorney's Office to assign a full-time Assistant District Attorney position to cases relating to violent crimes, narcotics, and nuisance abatement matters in Austin's downtown business district.

5. Transportation and Natural Resources – Park Operations and Maintenance – \$275,632

The Adopted Budget includes \$275,632 for three programs in the Transportation and Natural Resources Department (TNR). A new parks land manager position was created in FY 2015 to manage the open space parkland currently being acquired along Onion Creek, Gilleland Creek, and the Pedernales River. For FY 2016, \$118,000 in ongoing resources is budgeted for contracted services to provide trash removal, fencing, mowing and grass seeding and \$37,000 in one-time

resources is budgeted for personal protective and fire management equipment to begin implementing prescribed burns on Travis County land.

In addition, the Adopted Budget includes \$100,000 in one-time funding to augment the \$100,000 in ongoing funding already in TNR's budget for contracted tree removal services to mitigate the risk posed to persons and property by dead or damaged trees throughout the County's park and open space system. The primary focus of the services will be the removal of hazardous trees from parks open to visitors. Finally, the last of four years of funding to increase the parks building repair operating budget is recommended in the amount of \$20,632.

6. Revenue Related Funding Increases – \$246,482

A variety of increases to budgeted expenditures are proposed that are cost neutral due to the expected receipt of revenue sufficient to cover the expenditure. Revenue of \$103,018 is included in the Constable, Precinct Five budget related to a contract for the provision of security services for SafePlace, an emergency shelter for survivors of domestic violence or sexual assault. This one-time budget is comprised of \$99,278 for temporary employees, and \$3,740 in related operating costs. A one-time increase of \$68,000 for the Circuit of the Americas (COTA) contract is budgeted in the Emergency Medical Services department budget. In addition, ongoing costs of \$66,182 and \$3,282 in one-time costs are budgeted in the Sheriff's Office related to the provision of additional security staffing at a screening area at the Combined Transportation, Emergency and Communications Center (CTECC). Finally, \$6,000 is budgeted in PBO for additional training that is supported by a transfer from the County corporations.

7. Tax Assessor-Collector – \$187,766

The Adopted Budget includes \$91,944 in ongoing resources for one Tax Manager position to provide additional oversight and review capacity in the Property Tax Division. In addition, \$55,822 in one-time resources is recommended for a Special Project Worker to assist with backlog and workload while the division evaluates and amends business practices to mitigate risk. Finally, \$40,000 in one-time funding is included in the Adopted Budget to continue funding the electronic check payment services provided under contract. The purpose of this program is to increase online property tax payments by Travis County residents and help reduce the overall costs of processing traditional payments by staff.

8. Medical Examiner's Office – Case Management System – \$150,000

The Medical Examiner's office is in need of a system upgrade of the newest Case Management System called VAST. One-time funding of \$150,000 was added so that the upgrade will eliminate an inefficient and obsolete system of dictation autopsy reports.

9. Human Resources Management Department – Performance Management System – \$115,025

A performance management system that integrates closely with the SAP personnel module will provide a sophisticated and adaptable performance management tool for those departments that report directly to the Commissioners Court. Other departments would have the ability to purchase additional licenses to use the tool at their discretion. Currently, employee performance

measurement is completely decentralized. Different standards are being used and there is no central repository for all performance-based data. This solution will move the County away from a highly manual and paper-driven process with no tools to track accountability and quality. The Adopted Budget includes \$90,000 in one-time software costs and \$25,025 in ongoing costs.

10. Other Miscellaneous Budget Increases – \$533,028

There are a number of other miscellaneous budget increases throughout the County in the FY 2016 Adopted Budget that are less than \$100,000. These are summarized below:

Table 15
Other Miscellaneous Budget Increases

Department	Purpose	One-Time	Ongoing	Total
Civil Courts	Judicial Consultant for Civil and Family Courts Complex	126,195	0	\$126,195
Transportation and Natural Resources Department	Recycling initiative in support of zero waste goal	78,535	0	\$78,535
Health and Human Services and Veterans Service	One-time Comptroller Capital Credits	63,716	0	\$63,716
Civil Courts	Consulting funds to integrate two systems to avoid double-entry of data	50,000	0	\$50,000
Human Resources Management Department	NEOGOV Onboarding system to make the hiring process paperless	14,000	30,500	\$44,500
Justice of the Peace, Pct. 4	Continuation of Special Project Worker to scan old case files	42,937	0	\$42,937
Facilities Management Department	Move costs related to the Employee Health Clinic and the Purchasing Warehouse	40,500	0	\$40,500
Records Management and Communication Resources	Law Library position	0	29,615	\$29,615
Pretrial Services	Overtime increase for weekend on-call electronic monitoring hours	25,970	0	\$25,970
Pretrial Services	Increase in cost of location electronic monitoring devices	0	21,000	\$21,000
Facilities Management Department	Move costs related to the District Attorney	6,000	0	\$6,000
Probate Court	Reinstatement of prior savings	0	4,060	\$4,060
Total Other		\$447,853	\$85,175	\$533,028

INVESTMENTS IN THE WORKFORCE

An important goal in developing the Adopted Budget for FY 2016 was funding identified cost drivers, including investments in the workforce. These cost drivers included cost increases for employee benefits and subsequently, funding for a Market Salary Study undertaken in FY 2015

serving to provide for employee compensation that would remain competitive with the market.

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 primary benefits of being self-insured are that the plan can provide a better level of benefits for employees and can provide more control over increasing health premiums for the County. The Commissioners Court determines the plan funding and benefit structure on an annual basis. Despite this added control, a self-insured plan does not necessarily reduce exposure to overall health care increases.

In March 2015, the County's employee health plan actuary firm prepared initial rate projections and reported that a 13.1% increase to the health plan rates and premium contributions would be needed if no plan changes were proposed. The higher than normal premium projections for the 2016 plan year were largely driven by a large spike in claims expenses in the second half of FY 2014. These claims expenses required the transfer of \$4 million from the employee health fund reserve to the expenditure budget at the end of the fiscal year.

Another expense related to an increase in high-cost claims is the County's stop loss insurance. Stop loss insurance is additional insurance coverage that the County purchases allowing the County to be reimbursed the amount of health plan expenses for a single claim that exceed an established deductible. Stop loss coverage is vital in protecting the health plan from extremely high cost claims. The deductible is \$300,000. The 13.1% increase to the health plan rates that the actuary is projecting includes a 25% trend for the County's stop loss insurance premium.

Table 16
Increases in County Composite Contribution
to Employee Health Plan

Fiscal Year	Original Actuary Estimate	Revised Increase after Plan Design Changes
2013	7.7%	5.7%
2014	8.7%	5.8%
2015	6.3%	4.0%
2016	13.1%	10.5%

The Employee Benefits Committee met from March through May and ultimately recommended plan design changes that resulted in a cost increase of 10.5% instead of the original 13.1%. On June 30, 2015, Commissioners Court approved a health benefit plan that includes the plan design changes recommended by the committee with one exception. The benefits committee had recommended a monthly premium of \$40 (a \$30/month increase from the current year's \$10/month premium) for the mid-range option; however, Commissioners Court voted to set this

monthly premium to \$25 and spread the cost of this rate change among the rest of the plan participants, including new retirees. These plan design changes resulted in an overall increase of \$6,170,897.

Human Resources Management Department (HRMD) Benefits staff and PBO also recommended that additional steps be taken in preparation for the changes to the health plan that will need to be considered for the 2017 plan year.

A Request for Proposals (RFP) for bundled health plan consulting, actuarial services, and claims audit services was developed by staff from HRMD, PBO, Auditor's Office, and Purchasing Office, in consultation with legal counsel. A consultant may advise the County and help draft a multi-year consumer-driven health plan approach to reduce the cost trend. In addition, a consultant would help the County navigate the highly technical requirements for compliance with the Affordable Care Act.

Staff will also review plan options available for retirees over the age of 65. Other public sector groups have introduced or are already offering Medicare Advantage plans which may reduce the gaps in Medicare compared to the plans the County currently offers. These plans may be more cost effective for retirees and the County.

The County's Employee Health Clinic will continue revising its operations to better support health plan participants by increasing its capacity to see patients. PBO is working with clinic, benefits plan, and CARE Program (wellness) staff to develop new performance measures for the clinic that include outcome measures related to health outcomes for patients and the cost of providing this service.

RETIREMENT

Travis County is one of 677 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 at retirement. This makes the cost to pay for these benefits, as well as the benefit itself, more predictable than other retirement plans.

As a member of TCDRS, Travis County employees contribute to the retirement system at actuarially determined rates. County employees contribute 7% of their salary (the highest allowed by TCDRS) to the County retirement plan as set by Commissioners Court. In 2015, the County contributed 13.67% of employee salaries to the plan that included the cost of a 2% Cost of Living Adjustment (COLA) awarded to retirees.

TCDRS informed Travis County that the required contribution rate for the 2016 plan year is 13.47%, a 1.5% decrease from the FY 2015 elected rate of 13.67%. The TCDRS actuary projected that employers in the plan would see an average decrease in contributions of about 0.5% over

the next few years, assuming no plan changes and no deviations from the economic assumptions underlying the projections.

For Plan Year 2016, Commissioners Court approved funding a CPI-Based COLA rather than a Flat-Rate COLA. Under a CPI-Based COLA, each retiree's benefit is increased according to how much inflation has occurred as measured by the Consumer Price Index (CPI). For Plan Year 2016, Commissioners Court elected to fund a retiree COLA at 50% of CPI. While this increased the County's required contribution rate from 13.47% to 13.63%, it is still less than the County's elected rate of 13.67%. Therefore, the COLA award did not result in a budget increase for retirement benefits.

COMPENSATION

The Commissioners Court invests significant resources in its workforce to ensure that employee pay is competitive with market conditions. On September 30, 2014, Commissioners Court authorized HRMD to conduct a market salary study (also known as a Job Analysis Project) for all positions on the Classified Pay Scale. In May of 2015, HRMD updated the Commissioners Court on the status of the Market Salary Study (MSS). The study examined 3,147 filled positions, and identified whether positions were at market or if below market, the number of pay grades below. Approximately 77% of classified positions were found to be at least one pay grade behind market.

Table 17
History of Employee Compensation, FY 2011 – FY 2016

Employee Type	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Classified	3.5% MSS Approx. Adj ¹	0%	3% across the board increase	\$1,000*	3.0% MSS Approx. Adj
Peace Officer Pay Scale	11.4% avg. inc. for all POPS ² No Step Inc.	0% No Step Inc.	0% No Step Inc.	One Anniversary Step Increase	One Anniversary Step Increase

*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.

Commissioners Court approved new funding as well as the reallocation of existing funding to implement the MSS, for a total increase of \$5,967,537 in the General Fund. Each MSS salary increase was calculated by multiplying the midpoint salary of the new pay grade by the number of pay grades needed to move to market by 3.0%. In addition, Commissioners Court raised the county's living wage from \$11/hour to \$13/hour. Funding of \$791,445 for one anniversary step increase for employees on the Peace Officer Pay Scale was budgeted directly in departmental budgets based on when these employees anniversary dates throughout FY 2016. The annualized

¹ This increase was effective April 2012.

² This increase was effective September 2012.

cost of the step increase is \$1,511,470. Therefore, the remaining \$720,025 is budgeted in the Annualization Reserve to ensure ongoing funding for the anniversary step will be available for FY 2017.

With few exceptions, Travis County has historically linked salary adjustments for elected officials to average increases approved for employees on the classified pay scale. Commissioners Court approved a total of \$89,033 to fund a 3.0% increase to the salaries of elected officials, continuing the historic linkage between salary increases for elected officials and County employees for FY 2016.

PERSONNEL CHANGES

There is a net increase of 75.91 FTEs in the FY 2016 General Fund Adopted Budget. However, a portion of the General Fund FTE increase is related to the transfer of FTEs to and from the General Fund due to resource availability and accounting requirements in the special funds. When considering the total FTEs change across all budgeted funds, the change is a net increase of 68.93 FTEs. The number of new FTEs in the General Fund for FY 2016 is higher, but comparable to the 50.60 FTEs added in FY 2015.

The following table outlines the changes in FTEs from FY 2015 to FY 2016. These changes include a net 6.05 FTEs approved by the Commissioners Court for the General Fund during FY 2015 subsequent to the adoption of the budget that are continued in the FY 2016 Adopted Budget.

Table 18
General Fund Position Changes

Timeframe	Net Change
Changes Approved Midyear FY 2015	6.05
New Positions and Other Changes Included in the Adopted Budget	69.86
Net Position Changes to General Fund	75.91

The greatest number of new positions recommended in the General Fund for FY 2016 is related to the planned opening of the 450th District Court and County Court at Law #9, which will impact several County departments and offices. A total of 22 FTEs are related to the two new courts.

The three tables that follow detail a five-year staffing comparison of FTEs within departments and offices and position-specific changes from FY 2015 to FY 2016. Table 19 includes the five-year staffing comparison for each department and office for positions funded in the General Fund and Special Funds. Table 20 includes the five-year staffing comparison for each department and office for positions funded in the General Fund. The third table, Table 21 shows the incremental changes by position for FY 2016.

Table 19
Staffing Comparison in General Fund and Special Funds

Dept	Department Name	FY 2012 FTE	FY 2013 FTE	FY 2014 FTE	FY 2015 FTE	FY 2016 FTE	FY 2016 - FY 2015
122	Civil Courts	76.50	76.50	76.50	80.50	82.50	2.00
154	Civil Service Commission	1.00	1.00	1.00	1.00	1.00	0.00
139	Community Supervision & Corrections ¹	296.50	284.75	280.75	280.62	280.62	0.00
131	Constable, Precinct 1	24.00	24.00	24.00	24.00	25.00	1.00
132	Constable, Precinct 2	35.00	35.00	35.00	35.00	35.00	0.00
133	Constable, Precinct 3	29.00	29.00	29.00	29.00	29.00	0.00
134	Constable, Precinct 4	19.00	20.50	23.00	23.00	23.00	0.00
135	Constable, Precinct 5	55.50	56.00	56.00	56.00	56.00	0.00
140	Counseling & Education Services	43.00	43.00	41.95	41.95	42.00	0.05
119	County Attorney	185.50	190.00	197.50	203.50	207.50	4.00
106	County Auditor	82.00	84.00	87.00	88.00	89.00	1.00
120	County Clerk	120.00	121.00	122.00	122.00	123.00	1.00
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	6.00	8.00	8.00	8.00	8.00	0.00
124	Criminal Courts	85.50	72.00	72.00	70.00	75.00	5.00
123	District Attorney	168.63	171.13	186.63	193.13	197.50	4.38
121	District Clerk	108.00	111.00	115.50	116.00	118.00	2.00
159	Emergency Medical Services	33.00	32.00	32.00	33.00	33.00	0.00
147	Emergency Services	17.00	18.00	19.00	19.00	19.00	0.00
114	Facilities Management Department	137.00	140.00	145.00	153.00	162.00	9.00
110	General Administration	2.50	2.50	2.00	2.00	2.00	0.00
158	Health & Human Svcs. & Veterans Svc.	181.04	188.29	216.40	215.00	214.00	(1.00)
111	Human Resource Mgmt. Department	37.50	38.50	38.50	39.00	38.00	(1.00)
112	Information Technology Services	107.00	114.00	111.00	109.00	108.00	(1.00)
126	Justice of the Peace, Precinct 1	15.00	14.00	16.00	16.00	16.00	0.00
127	Justice of the Peace, Precinct 2	33.00	33.00	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	38.00	39.00	44.00	48.00	49.00	1.00
145	Juvenile Probation	462.50	467.50	471.00	471.00	471.00	0.00
143	Juvenile Public Defender	13.00	13.00	14.00	15.00	15.00	0.00
138	Medical Examiner	35.50	37.00	38.00	38.00	39.00	1.00
109	Planning and Budget Office	18.00	18.00	18.00	18.00	18.00	0.00
142	Pretrial Services	57.18	77.98	78.83	78.96	76.96	(2.00)
125	Probate Court	11.67	12.00	13.00	13.00	13.00	0.00
115	Purchasing Office	35.00	37.00	36.00	37.00	38.00	1.00
157	Records Mgmt. & Comm. Resources	41.00	44.75	44.25	44.25	43.75	(0.50)
137	Sheriff	1,588.50	1,621.50	1,636.50	1,642.50	1,682.50	40.00
108	Tax Assessor-Collector	131.00	134.00	142.50	146.50	148.50	2.00
118	Texas AgriLife Extension	14.00	14.00	0.00	0.00	0.00	0.00
149	Transportation & Natural Resources	402.05	410.80	417.80	420.80	420.80	0.00
116	Veterans Service	6.00	7.00	0.00	0.00	0.00	0.00
TOTALS		4,829.07	4,918.20	4,998.10	5,039.20	5,108.13	68.93

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

Table 20
Staffing Comparison in General Fund

Dept	Department Name	FY 2012 FTEs	FY 2013 FTEs	FY 2014 FTEs	FY 2015 FTEs	FY 2016 FTEs	FY 2016 - FY 2015
122	Civil Courts	73.00	72.98	72.98	76.98	79.50	2.52
154	Civil Service Commission	1.00	1.00	1.00	1.00	1.00	0.00
139	Community Supervision & Corrections	6.00	6.00	6.00	6.00	6.00	0.00
131	Constable, Precinct 1	24.00	24.00	24.00	24.00	25.00	1.00
132	Constable, Precinct 2	35.00	35.00	35.00	35.00	35.00	0.00
133	Constable, Precinct 3	29.00	29.00	29.00	29.00	29.00	0.00
134	Constable, Precinct 4	19.00	20.50	23.00	23.00	23.00	0.00
135	Constable, Precinct 5	55.50	56.00	56.00	56.00	56.00	0.00
140	Counseling & Education Services	43.00	43.00	41.95	41.95	42.00	0.05
119	County Attorney	185.50	190.00	197.50	203.50	207.50	4.00
106	County Auditor	82.00	84.00	87.00	88.00	89.00	1.00
120	County Clerk	108.10	110.21	111.21	111.21	112.21	1.00
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	6.00	8.00	8.00	8.00	8.00	0.00
124	Criminal Courts	84.50	72.00	72.00	70.00	75.00	5.00
123	District Attorney	168.63	171.13	186.63	193.13	197.50	4.38
121	District Clerk	107.97	110.97	113.00	113.00	115.00	2.00
159	Emergency Medical Services	33.00	32.00	32.00	33.00	33.00	0.00
147	Emergency Services	17.00	18.00	19.00	19.00	19.00	0.00
114	Facilities Management Department	127.60	130.60	136.00	141.00	149.00	8.00
110	General Administration	2.50	2.50	2.00	2.00	2.00	0.00
158	Health & Human Svcs. & Veterans Svc.	181.04	188.29	213.40	212.00	211.00	(1.00)
111	Human Resource Mgmt. Department	14.66	16.00	16.00	15.50	15.50	0.00
112	Information Technology Services	106.00	113.00	110.00	108.00	107.00	(1.00)
126	Justice of the Peace, Precinct 1	14.00	13.00	15.00	15.00	15.00	0.00
127	Justice of the Peace, Precinct 2	32.00	32.00	30.06	30.03	30.03	0.00
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	38.00	39.00	44.00	48.00	49.00	1.00
145	Juvenile Probation	457.50	462.50	466.00	467.00	469.00	2.00
143	Juvenile Public Defender	13.00	13.00	14.00	15.00	15.00	0.00
138	Medical Examiner	35.50	37.00	38.00	38.00	39.00	1.00
109	Planning and Budget Office	18.00	18.00	18.00	18.00	18.00	0.00
142	Pretrial Services	57.18	75.98	76.83	76.96	76.96	0.00
125	Probate Court	9.17	9.50	10.50	10.50	10.50	0.00
115	Purchasing Office	35.00	37.00	36.00	37.00	38.00	1.00
157	Records Mgmt. & Comm. Resources	27.63	30.87	31.04	31.04	31.25	0.21
137	Sheriff	1,550.50	1,585.50	1,600.50	1,620.50	1,662.50	42.00
108	Tax Assessor-Collector	131.00	134.00	142.50	146.50	148.50	2.00
149	Transportation & Natural Resources	178.20	186.30	193.15	195.05	194.80	(0.25)
TOTALS		4,201.17	4,303.32	4,382.74	4,433.34	4,509.25	75.91

Table 21
Position Changes List

I. Positions Added or Removed in the General Fund						
Department	Fund	Title*	Position #	Grade	FTE Change	Effective Date
Civil Courts	0001	Court Reporter	01220	025	0.52	10/01/15
Civil Courts	0001	Planner Sr	53577	021	1.00	05/05/15
Civil Courts	0001	Planner Sr	53578	021	1.00	05/05/15
Constable, Precinct 1	0001	Constable Deputy	54237	061	1.00	10/01/15
Counseling and Education Services	0001	Social Services Dir	03841	025	(1.00)	10/01/15
Counseling and Education Services	0001	Chemical Dependency Counselor	54153	016	1.00	12/01/15
Counseling and Education Services	0001	Social Services Dir	03841	025	0.05	06/30/15
County Attorney	0001	Attorney III	54226	025	1.00	12/01/15
County Attorney	0001	Attorney III	54227	025	1.00	12/01/15
County Attorney	0001	Attorney III	54228	025	1.00	12/01/15
County Attorney	0001	Victim Counselor Sr	54229	017	1.00	12/01/15
County Attorney	0001	Investigator	54230	067	1.00	12/01/15
County Attorney	0001	Paralegal	53302	018	0.00	12/23/14
County Attorney	0001	Paralegal	53303	018	0.00	12/23/14
County Attorney	0001	Paralegal	53304	018	0.00	12/23/14
County Attorney	0001	Attorney I	54321	022	1.00	10/01/15
County Attorney	0001	Attorney VII	50827	030	(1.00)	10/01/15
County Attorney	0001	Attorney IV	50828	027	(1.00)	10/01/15
County Attorney	0001	Paralegal	50829	018	(1.00)	10/01/15
County Attorney	0001	Paralegal Sr	50830	019	(1.00)	10/01/15
County Attorney	0001	Attorney IV	50828	027	1.00	10/01/15
County Attorney	0001	Paralegal Sr	50830	019	1.00	10/01/15
County Auditor	0001	Aud Compliance Officer	53223	028	1.00	05/26/15
County Clerk	0001	Recording Specialist I	01040	013	(1.00)	10/01/15
County Clerk	0001	Court Clerk II	54232	015	1.00	12/01/15
County Clerk	0001	Court Clerk I	54233	013	1.00	12/01/15
County Clerk	0001	Court Clerk Asst	54234	011	1.00	12/01/15
County Clerk	0001	Court Clerk Asst	00999	011	(1.00)	10/01/15
Criminal Courts	0001	District Judge	54223	001	1.00	10/01/15
Criminal Courts	0001	Court Reporter	54224	025	1.00	10/01/15
Criminal Courts	0001	Judicial Aide Specialist	54225	017	1.00	10/01/15
Criminal Courts	0001	County Court at Law Judge	54251	001	1.00	12/01/15
Criminal Courts	0001	Court Reporter	54252	025	1.00	12/01/15
Criminal Courts	0001	Judicial Aide Specialist	54253	017	1.00	12/01/15
Criminal Courts	0001	Business Analyst III	50244	026	1.00	10/01/15
Criminal Courts	0001	Court Bailiff	01515	011	(1.00)	05/01/15
Criminal Courts	0001	Court Bailiff	01520	011	(1.00)	09/01/15
District Attorney	0001	Attorney VI	01431	029	1.00	10/01/15
District Attorney	0001	Attorney VI	01442	029	1.00	10/01/15
District Attorney	0001	Investigator	01411	067	1.00	10/01/15
District Attorney	0001	Attorney VII	53952	030	1.00	10/01/15
District Attorney	0001	Attorney VI	53953	029	1.00	10/01/15
District Attorney	0001	Attorney VI	53977	029	1.00	10/01/15
District Attorney	0001	Attorney V	53978	028	1.00	10/01/15
District Attorney	0001	Attorney V	53979	028	1.00	10/01/15
District Attorney	0001	Attorney IV	53955	027	1.00	10/01/15
District Attorney	0001	Investigations Lieutenant	53979	069	1.00	10/01/15
District Attorney	0001	Victim Counselor Sr	53980	017	1.00	10/01/15
District Attorney	0001	Legal Secretary	53981	015	1.00	10/01/15
District Attorney	0001	Attorney V	01351	028	0.25	10/01/15
District Attorney	0001	Attorney VI	01352	029	0.13	10/01/15
District Attorney	0001	Paralegal Sr	54236	019	1.00	10/01/15
District Attorney	0001	Paralegal	53356	018	1.00	12/23/14
District Attorney	0001	Paralegal	53351	018	0.00	12/23/14
District Attorney	0001	Paralegal	53352	018	0.00	12/23/14
District Attorney	0001	Paralegal	53353	018	0.00	12/23/14
District Attorney	0001	Paralegal	53354	018	0.00	12/23/14
District Attorney	0001	Paralegal	53355	018	0.00	12/23/14
District Attorney	0001	Accountant	01291	017	(1.00)	10/01/15
District Attorney	0001	Forensic Analyst Sr	01446	022	(1.00)	10/01/15
District Attorney	0001	Attorney VI	01431	029	(1.00)	10/01/15
District Attorney	0001	Attorney VI	01442	029	(1.00)	10/01/15
District Attorney	0001	Investigator	01411	067	(1.00)	10/01/15
District Attorney	0001	Investigations Lieutenant	01405	069	(1.00)	10/01/15

Table 21
Position Changes List

I. Positions Added or Removed in the General Fund						
Department	Fund	Title*	Position #	Grade	FTE Change	Effective Date
District Attorney	0001	Investigator	01406	067	(1.00)	10/01/15
District Attorney	0001	Legal Secretary	01441	015	(1.00)	10/01/15
District Attorney	0001	Attorney VI	01443	029	(1.00)	10/01/15
District Attorney	0001	Forensic Analyst	01444	021	(1.00)	10/01/15
District Clerk	0001	Court Clerk II	53976	015	1.00	10/01/15
District Clerk	0001	Court Clerk II	54235	015	1.00	10/01/15
Facilities Management	0001	Building Security Guard	52803	009	1.00	10/01/15
Facilities Management	0001	Building Security Guard	52802	009	1.00	10/01/15
Facilities Management	0001	Building Security Guard	00532	009	1.00	10/01/15
Facilities Management	0001	Building Security Guard	52651	009	1.00	10/01/15
Facilities Management	0001	Building Security Guard	52801	009	1.00	10/01/15
Facilities Management	0001	Building Security Guard	00524	009	1.00	10/01/15
Facilities Management	0001	Building Security Guard	53053	009	1.00	10/01/15
Facilities Management	0001	Building Security Guard	53054	009	1.00	10/01/15
Health & Human Svcs & Veterans Svc	0001	Social Services Asst	50903	011	(1.00)	10/01/14
Health & Human Svcs & Veterans Svc	0001	Social Services Asst	50904	011	(1.00)	10/01/14
Health & Human Svcs & Veterans Svc	0001	Case Worker	51303	016	1.00	10/14/14
Health & Human Svcs & Veterans Svc	0001	Case Worker	51304	016	1.00	10/14/14
Health & Human Svcs & Veterans Svc	0001	Social Services Mgr	51305	019	1.00	10/14/14
Health & Human Svcs & Veterans Svc	0001	Case Worker	51303	016	(1.00)	09/30/14
Health & Human Svcs & Veterans Svc	0001	Case Worker	51304	016	(1.00)	09/30/14
Health & Human Svcs & Veterans Svc	0001	Social Services Mgr	51305	019	(1.00)	09/30/14
Health & Human Svcs & Veterans Svc	0001	Office Specialist	50401	012	1.00	10/01/15
Health & Human Svcs & Veterans Svc	0001	Interpreter	05352	020	(0.50)	10/01/15
Health & Human Svcs & Veterans Svc	0001	Interpreter Sr	05351	021	0.50	10/01/15
Human Resources Management	0001	Human Resources Specialist Sr	00284	021	(1.00)	10/01/15
Human Resources Management	0001	Human Resources Mgr II	00284	026	1.00	10/01/15
Information Technology Services	0001	Planning Mgr	00335	024	(1.00)	11/01/14
Justice Planning	0001	Social Services Dir	03841	025	1.00	10/01/15
Juvenile Probation	0001	Social Services Program Administrator	04045	021	1.00	10/01/15
Juvenile Probation	0001	Juvenile Probation Officer III	04050	017	1.00	10/01/15
Medical Examiner	0001	ME Deputy II	53101	001	1.00	10/14/14
Pretrial Services	0001	Pretrial Officer I	50172	016	(1.00)	10/01/15
Pretrial Services	0001	Pretrial Officer I	50173	016	(1.00)	10/01/15
Pretrial Services	0001	Pretrial Officer I	50172	016	1.00	10/01/15
Pretrial Services	0001	Pretrial Officer I	50173	016	1.00	10/01/15
Purchasing	0001	Pur HUB Program Specialist	53501	018	1.00	03/24/15
Records Mgmt & Comm Resources	0001	Reprographics Production Tech	05221	011	(1.00)	10/01/15
Records Mgmt & Comm Resources	0001	Attorney III	54154	025	0.50	10/01/15
Records Mgmt & Comm Resources	0001	Records Mgmt/Comm Resources Dir	05173	027	0.60	10/01/15
Records Mgmt & Comm Resources	0001	Records Services Mgr	05180	023	(0.33)	10/01/15
Records Mgmt & Comm Resources	0001	Records Analyst	05207	017	(0.17)	10/01/15
Records Mgmt & Comm Resources	0001	Administrative Assoc	05209	016	0.50	10/01/15
Records Mgmt & Comm Resources	0001	Law Library Supv	05198	020	0.30	10/01/15
Records Mgmt & Comm Resources	0001	Law Library Supv	50240	020	(0.44)	10/01/15
Records Mgmt & Comm Resources	0001	Law Library Mgr	05191	023	0.25	10/01/15
Sheriff	0001	Clinical Mental Health Professional	54217	019	1.00	10/01/15
Sheriff	0001	Clinical Mental Health Professional	54218	019	1.00	10/01/15
Sheriff	0001	Clinical Mental Health Professional	54219	019	1.00	10/01/15
Sheriff	0001	Clinical Mental Health Professional	54220	019	1.00	10/01/15
Sheriff	0001	Clinical Mental Health Professional	54221	019	1.00	10/01/15
Sheriff	0001	Clinical Mental Health Professional, Lead	54222	020	1.00	10/01/15
Sheriff	0001	Corrections Officer	54001	081	1.00	10/01/15
Sheriff	0001	Corrections Officer	54157	081	1.00	12/01/15
Sheriff	0001	Corrections Officer	54201	081	1.00	10/01/15
Sheriff	0001	Corrections Officer	01520	081	1.00	09/01/15
Sheriff	0001	Corrections Officer	54212	081	1.00	10/01/15
Sheriff	0001	Corrections Officer	54213	081	1.00	10/01/15
Sheriff	0001	Corrections Officer	54214	081	1.00	10/01/15
Sheriff	0001	Corrections Officer	54215	081	1.00	10/01/15
Sheriff	0001	Corrections Officer	54216	081	1.00	10/01/15
Sheriff	0001	Corrections Officer	54176	081	1.00	01/01/16
Sheriff	0001	Corrections Officer	54177	081	1.00	01/01/16
Sheriff	0001	Corrections Officer	54178	081	1.00	01/01/16

Table 21
Position Changes List

I. Positions Added or Removed in the General Fund						
Department	Fund	Title*	Position #	Grade	FTE Change	Effective Date
Sheriff		Corrections Officer	54179	081	1.00	01/01/16
Sheriff	0001	Corrections Officer	54183	081	1.00	07/01/16
Sheriff	0001	Corrections Officer	54184	081	1.00	07/01/16
Sheriff	0001	Corrections Officer	54185	081	1.00	07/01/16
Sheriff	0001	Corrections Officer	54186	081	1.00	07/01/16
Sheriff	0001	Corrections Officer Sr	02391	083	1.00	10/01/15
Sheriff	0001	Corrections Officer Sr	05909	083	1.00	10/01/15
Sheriff	0001	Corrections Officer Sr	01515	083	1.00	05/01/15
Sheriff	0001	Corrections Officer Sr	54205	083	1.00	10/01/15
Sheriff	0001	Corrections Officer Sr	54206	083	1.00	10/01/15
Sheriff	0001	Corrections Officer Sr	54207	083	1.00	10/01/15
Sheriff	0001	Corrections Officer Sr	54208	083	1.00	10/01/15
Sheriff	0001	Corrections Officer Sr	54209	083	1.00	10/01/15
Sheriff	0001	Corrections Officer Sr	54210	083	1.00	10/01/15
Sheriff	0001	Corrections Officer Sr	54211	083	1.00	10/01/15
Sheriff	0001	Crime Scene Specialist	54204	018	1.00	10/01/15
Sheriff	0001	Evidence Tech	54203	018	1.00	10/01/15
Sheriff	0001	Health Services Supv	54202	023	1.00	10/01/15
Sheriff	0001	Security Coord	54180	013	1.00	01/01/16
Sheriff	0001	Security Coord	54181	013	1.00	01/01/16
Sheriff	0001	Security Coord	54182	013	1.00	01/01/16
Sheriff	0001	Security Coord	54187	013	1.00	07/01/16
Sheriff	0001	Security Coord	54188	013	1.00	07/01/16
Sheriff	0001	Security Coord	54189	013	1.00	07/01/16
Tax Assessor-Collector	0001	Planning Mgr	00335	024	1.00	11/01/14
Tax Assessor-Collector	0001	Tax Office Manager	54151	024	1.00	10/01/15
Transportation & Natural Resources	0001	GIS Analyst	53001	018	(0.00)	10/01/15
Transportation & Natural Resources	0001	Right Of Way Agent	04679	020	0.00	10/01/15
Transportation & Natural Resources	0001	Right Of Way Agent	04680	020	0.00	10/01/15
Transportation & Natural Resources	0001	Right Of Way Agent	04681	020	0.00	10/01/15
Transportation & Natural Resources	0001	Right Of Way Agent	04682	020	0.00	10/01/15
Transportation & Natural Resources	0001	Right Of Way Agent	04683	020	0.00	10/01/15
Transportation & Natural Resources	0001	Right Of Way Agent	04684	020	0.00	10/01/15
Transportation & Natural Resources	0001	Engineering Assoc	04694	022	0.00	10/01/15
Transportation & Natural Resources	0001	Engineer Sr	04697	026	0.00	10/01/15
Transportation & Natural Resources	0001	Engineering Specialist	04698	018	0.00	10/01/15
Transportation & Natural Resources	0001	Engineering Inspector Specialist	04704	016	0.00	10/01/15
Transportation & Natural Resources	0001	Engineering Inspector Specialist	04705	016	0.00	10/01/15
Transportation & Natural Resources	0001	Mechanic Equipment	05119	015	(0.80)	10/01/15
Transportation & Natural Resources	0001	Mechanic Equipment	05123	015	(0.60)	10/01/15
Transportation & Natural Resources	0001	Mechanic Equipment	05126	015	(0.60)	10/01/15
Transportation & Natural Resources	0001	GIS Analyst	53001	018	(0.35)	10/01/15
Transportation & Natural Resources	0001	Office Specialist	04606	012	0.10	10/01/15
Transportation & Natural Resources	0001	Mechanic Equipment	05127	015	(0.60)	10/01/15
Transportation & Natural Resources	0001	Mechanic Automotive	05134	014	0.70	10/01/15
Transportation & Natural Resources	0001	Mechanic Automotive	05135	014	0.70	10/01/15
Transportation & Natural Resources	0001	Mechanic Equipment	05119	015	0.80	10/01/15
Transportation & Natural Resources	0001	Mechanic Equipment	05123	015	0.60	10/01/15
Transportation & Natural Resources	0001	Mechanic Equipment	05126	015	0.60	10/01/15
Transportation & Natural Resources	0001	Mechanic Equipment	05127	015	0.60	10/01/15
Transportation & Natural Resources	0001	Mechanic Automotive	05134	014	(0.70)	10/01/15
Transportation & Natural Resources	0001	Mechanic Automotive	05135	014	(0.70)	10/01/15
Transportation & Natural Resources	0001	GIS Analyst	53001	018	0.00	10/01/15
General Fund Total					75.91	

Table 21
Position Changes List

II. Positions Added or Removed in Other Funds						
Department	Fund	Title*	Position #	Grade	FTE Change	Effective Date
Civil Courts	0113	Court Reporter	01220	025	(0.52)	10/01/15
Facilities Management	0002	Security Coord	54155	013	1.00	10/01/15
Human Resources Management	8955	Human Resources Financial Analyst Lead	00283	025	0.50	07/15/15
Human Resources Management	8956	Human Resources Financial Analyst Lead	00283	025	(0.50)	07/15/15
Human Resources Management	8956	Medical Dir	00300	001	(1.00)	10/01/15
Juvenile Probation	0107	Social Services Program Administrator	04045	021	(1.00)	10/01/15
Juvenile Probation	0107	Juvenile Probation Officer III	04050	017	(1.00)	10/01/15
Pretrial Services	0131	Substance Abuse Monitor	05949	010	(1.00)	06/30/15
Pretrial Services	0131	Substance Abuse Monitor	50177	010	(1.00)	06/30/15
Records Mgmt & Comm Resources	0100	Records Mgmt/Comm Resources Dir	05173	027	(0.20)	10/01/15
Records Mgmt & Comm Resources	0100	Administrative Assoc	05209	016	(0.15)	10/01/15
Records Mgmt & Comm Resources	0100	Law Library Supv	05198	020	(0.30)	10/01/15
Records Mgmt & Comm Resources	0100	Law Library Supv	50240	020	0.44	10/01/15
Records Mgmt & Comm Resources	0110	Records Services Mgr	05180	023	0.03	10/01/15
Records Mgmt & Comm Resources	0110	Records Analyst	05207	017	0.17	10/01/15
Records Mgmt & Comm Resources	0110	Administrative Assoc	05209	016	(0.35)	10/01/15
Records Mgmt & Comm Resources	0141	Records Mgmt/Comm Resources Dir	05173	027	(0.40)	10/01/15
Records Mgmt & Comm Resources	0141	Records Services Mgr	05180	023	0.30	10/01/15
Records Mgmt & Comm Resources	0100	Law Library Mgr	05191	023	(0.25)	10/01/15
Sheriff	0111	Corrections Officer Sr	02391	083	(1.00)	10/01/15
Sheriff	0111	Corrections Officer Sr	05909	083	(1.00)	10/01/15
Transportation & Natural Resources	0145	Mechanic Equipment	05119	015	0.80	10/01/15
Transportation & Natural Resources	0145	Mechanic Equipment	05123	015	0.60	10/01/15
Transportation & Natural Resources	0145	Mechanic Equipment	05126	015	0.60	10/01/15
Transportation & Natural Resources	0145	Mechanic Equipment	05127	015	0.60	10/01/15
Transportation & Natural Resources	0145	Mechanic Automotive	05134	014	(0.70)	10/01/15
Transportation & Natural Resources	0145	Mechanic Automotive	05135	014	(0.70)	10/01/15
Transportation & Natural Resources	0145	GIS Analyst	53001	018	0.00	10/01/15
Transportation & Natural Resources	0145	Mechanic Equipment	05119	015	(0.80)	10/01/15
Transportation & Natural Resources	0145	Mechanic Equipment	05123	015	(0.60)	10/01/15
Transportation & Natural Resources	0145	Mechanic Equipment	05126	015	(0.60)	10/01/15
Transportation & Natural Resources	0145	Mechanic Equipment	05127	015	(0.60)	10/01/15
Transportation & Natural Resources	0145	Mechanic Automotive	05134	014	0.70	10/01/15
Transportation & Natural Resources	0145	Mechanic Automotive	05135	014	0.70	10/01/15
Transportation & Natural Resources	0145	GIS Analyst	53001	018	(0.00)	10/01/15
Transportation & Natural Resources	0145	GIS Analyst	53001	018	0.35	10/01/15
Transportation & Natural Resources	0145	Office Specialist	04606	012	(0.10)	10/01/15
			Special Funds Total		(6.98)	
			All Funds Total		68.93	

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

CAPITAL ACQUISITION AND IMPROVEMENTS PROGRAM

A total of \$127.9 million in capital funding is included in the FY 2016 Adopted Budget from the following basic sources:

- General Fund Capital Acquisition Resources Account of \$35.6 million that includes \$30.4 million for approved projects and equipment, and a reserve of \$5.2 million;
- Proceeds from the issuance of new Certificates of Obligation in the amount of \$43.9 million, including issuance costs of approximately \$434,000;
- Debt proceeds of \$34.0 million that will be issued as part of the long-term bonds authorized by the voters in 2011;
- Debt proceeds that will be issued for state highway projects totaling \$14.0 million; and
- Other funds of approximately \$450,000.

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

Larger scale road, park and other significant infrastructure projects are typically funded through long-term bonds. A large portion of Travis County’s long-term debt is related to projects authorized by voters. Travis County’s voter approved twenty-year bonds generally are issued at the lowest interest rates of any similar public securities. The last bond election for County projects was in November 2011, when voters authorized the Commissioners Court to issue \$214,945,000 for road, drainage, bridge, bike/pedestrian, park, and land conservation projects. The County also issues long-term State Highway Bonds for applicable road projects that are a part of the state highway system and approved by Commissioners Court to execute infrastructure in the community that they have deemed critical.

Some capital projects are driven 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 have already been partially funded by the Commissioners Court 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

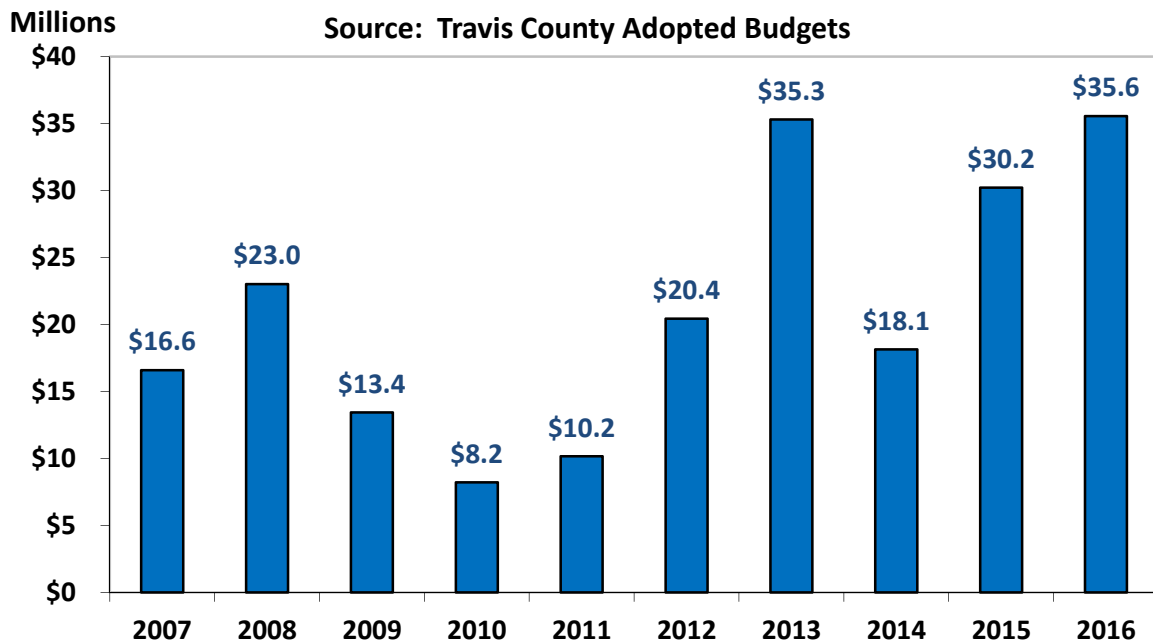
General Fund Capital Acquisition Resources

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 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 Certificate of Obligation 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 CAR account has been quite variable over the years, driven by economic circumstances, capital needs, and other sources and constraints on debt financing. The FY 2016 Adopted Budget establishes the CAR account at \$35.6 million. This amount was supplemented this year by an adjustment in the Adopted Budget that returned the Unallocated Reserve to its historical 11% level, thus freeing up approximately \$5.6 million. The FY 2016 CAR allocation includes planned expenditures of \$30.4 million and a reserve of \$5.2 million. Since FY 2007, CAR-funded projects have ranged from a low of \$8.2 million in FY 2010 to a high of \$35.6 million in FY 2016. 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 10

Capital Acquisition Resources Account FY 2007 - FY 2016



Major highlights of the \$30.4 million project total include \$4.8 million for centralized vehicle and heavy equipment purchases, \$2.2 million budgeted for annual roadway maintenance and construction, \$1.35 million for the second year of three planned annual payments to purchase the land and improvements for the Westside Service Center from the Lower Colorado River Authority budgeted for the Transportation and Natural Resources Department. Also included are \$3.3 million for new and replacement computers budgeted centrally in the Information Technology Services Department and \$2 million for the first phase to eventually replace the County's voting system budgeted in the County Clerk's Office. There is also \$686,159 budgeted in the Facilities Management Department to capture reclaimed water from the City of Austin piping mains that will be used instead of potable water as the make-up water for the HVAC cooling towers for the Ned Granger Building, Heman Marion Sweatt Courthouse and the Blackwell-Thurman Criminal Justice Center. This will result in potential significant water utility savings. A full detailed listing of each project and budgeted department will follow in Table 22 and Table 23.

Table 22
General Fund Capital Outlay and Improvement Projects – CAR Account

Request Name	New Cost	Replace Cost	Total Cost
Judges Workbench Maintenance and Addition of IV-D Courts (Technology Strategy)	-	83,330	83,330
Maintenance of Current Efforts (Technology Strategy)	-	132,150	132,150
Civil Courts Total	\$ -	\$ 215,480	\$ 215,480
New Voting System*	2,000,000	-	2,000,000
Document Management System Misdemeanor Module Review and Correction of Vista Data*	225,000	-	225,000
Kroll Report Category A Recommendations*	40,000	-	40,000
Elections Division Purchase and Construction of Voter Verification Gateway Equipment	60,000	-	60,000
Increase to Capacity for Early Voting Ballot by Mail Program	66,800	-	66,800
County Clerk Total	\$ 2,391,800	\$ -	\$ 2,391,800
Attorney Management Portal to work with Clerks New DMS	25,025	-	25,025
eCourtroom Counsel Table Plug Ins	30,730	-	30,730
Maintenance of Current Effort-Budget Request	68,705	96,206	164,911
Replace Evidence Display Equipment on Third Floor CJC	-	45,000	45,000
Criminal Courts Total	\$ 124,460	\$ 141,206	\$ 265,666
Base EMS Interlocal	-	460,000	460,000
Medical Monitors	-	87,855	87,855
Replacement Radios	-	32,997	32,997
Emergency Medical Services Total	\$ -	\$ 580,852	\$ 580,852
Motorola Lease Purchase Payment Year 5 of Year 5	-	473,445	473,445
Emergency Services Total	\$ -	\$ 473,445	\$ 473,445
5501 Airport Blvd - County Clerk Remodel*	106,125	-	106,125
700 Lavaca Street - 13th Floor Remodel for FMD*	195,000	-	195,000
Kroll Report Category A Recommendations*	153,115	-	153,115
Purchasing Warehouse*	370,811	-	370,811
Criminal Justice Center - New 2nd Floor Courts*	250,000	-	250,000
Criminal Justice Center - Upgrade Heating Hydronic System*	153,838	-	153,838
HMS Courthouse - Upgrade AC Chillers*	126,307	-	126,307
HMS Courthouse - Upgrade Elevators*	36,264	-	36,264
5501 ABB Counseling & Education Services Chemical Dependency Counselor	12,258	-	12,258
700 Lavaca - Wellness Clinic move to 9th Floor	424,372	-	424,372
Blackwell-Thurman (CJC), Upgrade AC Chillers	-	1,422,500	1,422,500
District Attorney's Space Costs for New Courts Staff I	22,619	-	22,619
East Service Center Site Environmental Improvements - Phase III	668,544	-	668,544
Maurice B Moore Bldg Exterior Wall & Window Improvements	124,038	-	124,038
New Purchasing Warehouse - Phase II (IT, Security and FFE)	727,678	-	727,678
Reclaimed Water for Cooling Towers - Phase I	686,159	-	686,159
Starflight - Additional Funding Request for Phase II	140,500	-	140,500
Facilities Management Department Total	\$ 4,197,628	\$ 1,422,500	\$ 5,620,128

Table 22 (Continued)

Request Name	New Cost	Replace Cost	Total Cost
Infrastructure Completion at 700 Lavaca Street*	99,790	-	99,790
Infrastructure End-of-Life Refresh	-	901,140	901,140
Unified Communications - Final Phase	1,881,638	-	1,881,638
Projected Storage and Server Growth	-	1,725,000	1,725,000
Travis County Wireless Video Download	70,000	-	70,000
Centrally Budgeted Information Systems	560,348	2,729,449	3,289,797
Information Technology Services Total	\$ 2,611,776	\$ 5,355,589	\$ 7,967,365
CARS Facilities HVAC Repair	-	140,000	140,000
Moisture Infiltration Project	430,000	-	430,000
Juvenile Probation Total	\$ 430,000	\$ 140,000	\$ 570,000
Bead Ruptor and Accessories for Tissue Homogenization	-	12,500	12,500
Mass Spectrometer	-	345,000	345,000
Medical Examiner Total	\$ -	\$ 357,500	\$ 357,500
Automated Broadcast Graphics System	-	9,000	9,000
Replacement of Batteries for UPS (Uninterruptable Power Supply)	-	12,000	12,000
Studio Production Graphics System	-	17,000	17,000
Records Management and Communication Resources Total	\$ -	\$ 38,000	\$ 38,000
CHS Transportation Staffing for New Courts	10,350	-	10,350
Central Booking Projects	-	330,000	330,000
Fully Powered Stacker (Evidence)	3,000	-	3,000
Kitchen & Laundry Equipment Replacement	-	75,000	75,000
Law Enforcement Life Safety Equipment	215,375	77,490	292,865
TCCC Maintenance	-	1,056,200	1,056,200
Phase IV of Upgrade to Perimeter Security Fencing at the Travis County Correctional Complex (TCCC)	-	500,000	500,000
TCJ Upgrades and Repairs	-	50,000	50,000
Security Cameras	50,000	-	50,000
Sheriff's Office Total	\$ 278,725	\$ 2,088,690	\$ 2,367,415
East Metropolitan Playgrounds Replacements	-	577,000	577,000
Land Management Program	28,000	-	28,000
Centralized Budgeted Vehicle/Heavy Equipment	67,350	4,753,400	4,820,750
MCE - Capitalized Road Maintenance Expenditures	-	2,200,000	2,200,000
Moya Park Maintenance Building	-	574,400	574,400
West Service Center Acquisition Continuation - Year 2 of 3 Payment	-	1,345,000	1,345,000
Transportation and Natural Resources Total	\$ 95,350	\$ 9,449,800	\$ 9,545,150
Project Total	\$ 10,129,739	\$ 20,263,062	\$ 30,392,801
CAR Reserve			\$ 5,169,600
Grand Total			\$ 35,562,401

*Projects rebudgeted from FY 2015.

Table 23 below provides a list of the information technology projects for departments and offices budgeted centrally within the CAR account in ITS. The equipment includes desktop computers, notebook computers, telephones, and ancillary infrastructure and services. Table 28 later in this document lists vehicles and heavy equipment budgeted centrally in TNR from various funding sources.

Table 23
Centrally Budgeted Information Systems Outlay – CAR Account

Description	New Cost	Replace Cost	Total Cost
Staffing for two new courts	11,422	-	11,422
Community Supervision and Corrections Total	\$ 11,422	\$ -	\$ 11,422
Chemical Dependency Counselor for County Court-at-Law #9	4,702	-	4,702
Counseling and Education Services Total	\$ 4,702	\$ -	\$ 4,702
County Court-at-Law #9	36,977	-	36,977
County Attorney Total	\$ 36,977	\$ -	\$ 36,977
Increase to Capacity for Early Voting Ballot by Mail Program	4,702	-	4,702
County Court-at-Law #9	14,106	-	14,106
County Clerk Total	\$ 18,808	\$ -	\$ 18,808
450th District Court	229,668	-	229,668
County Court-at-Law # 9	166,281	-	166,281
Criminal Courts Total	\$ 395,949	\$ -	\$ 395,949
450th District Court	51,399	-	51,399
District Attorney Total	\$ 51,399	\$ -	\$ 51,399
450th District Court	4,702	-	4,702
Courtroom Support for Additional Family Law Associate Judge	4,702	-	4,702
District Clerk Total	\$ 9,404	\$ -	\$ 9,404
Intercept 2 - MH Diversion Initiative	11,422	-	11,422
Pretrial Services Total	\$ 11,422	\$ -	\$ 11,422
Health Services Supervisor	3,387	-	3,387
Michael Morton Act	6,774	-	6,774
Technology	-	7,584	7,584
Sheriff's Office Total	\$ 10,161	\$ 7,584	\$ 17,745
Property Tax Oversight	5,252	-	5,252
Property Tax Segregation of Duties	4,852	-	4,852
Tax Assessor-Collector Total	\$ 10,104	\$ -	\$ 10,104
Replacement Technology Equipment	-	2,721,865	2,721,865
Centralized Computer Services Total	\$ -	\$ 2,721,865	\$ 2,721,865
Grand Total for Centrally Budgeted Information System Outlay Budgeted in ITS (Depts 112/190)	\$ 560,348	\$ 2,729,449	\$ 3,289,797

Other Funds

In addition to the resources provided through the General Fund CAR Account, this cash on hand funding method is used within select special funds. For FY 2016, \$442,735 for equipment and projects is budgeted within various special revenue funds noted in Table 24.

Table 24
Capital Outlay and Improvement Projects – Other Funds

Description	New	Replace	Cost
Replacement of Computers and Other Technology Equipment Centrally Budgeted for Justice of the Peace, Pct. 1	-	15,065	15,065
Replacement of Computers and Other Technology Equipment Centrally Budgeted for Justice of the Peace, Pct. 2	21,778	17,465	39,243
Replacement of Computers and Other Technology Equipment Centrally Budgeted for Justice of the Peace, Pct. 3	-	9,955	9,955
Replacement of Computers and Other Technology Equipment Centrally Budgeted for Justice of the Peace, Pct. 4	9,906	8,175	18,081
Replacement of Computers and Other Technology Equipment Centrally Budgeted for Justice of the Peace, Pct. 5	-	5,305	5,305
Justice Court Technology Fund (0125) Total	\$ 31,684	\$ 55,965	\$ 87,649
Replacement of Computers and Other Technology Equipment Centrally Budgeted for Human Resources Management	-	5,905	5,905
Employee Health Benefit Fund (8956) Total	\$ -	\$ 5,905	\$ 5,905
BCP Fence Construction and Repair	-	290,000	290,000
BCP Brush Chipper	59,181	-	59,181
Balcones Canyonlands Preservation Fund (0115) Total	\$ 59,181	\$ 290,000	\$ 349,181
Total Capital in Other Funds	\$ 90,865	\$ 351,870	\$ 442,735

DEBT FINANCING

Debt financing capital equipment or projects involves the issuance of Voter Approved Bonds, Certificates of Obligation, 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, the County is able to issue debt at a lower rate than most municipalities and counties. Standard & Poor's and Moody's rating agencies recently reaffirmed the County's Triple A credit rating that has been awarded continuously since 2001. Travis County is one of five counties out of the 254 counties in the State of Texas receiving this designation. A 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 to help the County remain within the guidelines established by the Commissioners Court. The guidelines are meant to serve as parameters in serving the public

of capital. One tool is the issuance of refunding bonds, which is 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 so that when the appropriate opportunity arrives to save taxpayer resources, an item can be brought forward to the Commissioners Court. The refundings in FY 2015 saved taxpayers \$7,596,107 in net present value savings. Refundings since 1992 have saved taxpayers \$23,637,307 in net present value savings.

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 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, 2015, Travis County's total net debt applicable to the limit as a percentage of the debt limit was 0.51% for bonds issued under Article 3, Section 52 of the Texas Constitution and 8.92% for bonds and certificates of obligation issued under Texas General Laws. Travis County is therefore in compliance with all statutory legal debt limits. A ten-year legal debt margin history prepared by the County Auditor's Office and the Travis County Debt and Financial Policies can be found in Section III of this Volume.

Total debt obligations as of October 1, 2015 is \$695,793,731. Debt Service for FY 2016 is \$93,444,200, consisting of \$67,888,490 of principal and \$25,555,710 of interest payments resulting in the debt service portion of the Adopted Tax Rate at 6.83 cents per \$100 of taxable value. The average maturity of Travis County debt is approximately seven years. The table below contains the 2016 principal and interest by issuance type.

	Principal	Interest	Debt Service
Certificates of Obligation	\$30,405,000.00	\$8,305,518.31	\$38,710,518.31
Refunding Bonds*	21,818,490.10	9,254,024.60	\$31,072,514.70
Road Bonds	8,015,000.00	4,166,073.24	\$12,181,073.24
Permanent Improvement Bonds	6,655,000.00	2,762,211.32	\$9,417,211.32
State Highway Bonds	995,000.00	1,067,882.92	\$2,062,882.92
Total	\$67,888,490.10	\$25,555,710.39	\$93,444,200.49

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

Voter Authorized Bonds

Travis County voters defeated a bond proposal to fund a new civil and family courts complex by 1,064 votes in November of 2015. While this defeat removes the Commissioners Court's ability to fund the construction of the new building in FY 2016, it does not erase the need Travis County has for space for the civil justice system.

The 84 year-old Heman Marion Sweatt court house does not meet current or future needs, and does not sufficiently provide for the well-being and safety of families, staff, and others who have business with the civil courts. Therefore, the Travis County Commissioners Court and county staff will continue to work throughout FY 2016 to explore all options available to provide, as soon as possible, safe, suitable, and sufficient space for the efficient operation of our civil justice system. This work will focus on the review, update, expansion, and quantification of site analysis that was initially conducted in preparation for the bond election, concept re-scoping, the additional cost impacts of any new, viable options, and contracting scenarios to support the Commissioners Court in rethinking justice delivery locations and services for Travis County.

The last authorization by voters was approved in November 2011. At that time, voters approved the Commissioners Court the issuance of \$214,945,000 for road, drainage, bridge and bike/pedestrian projects, as well as park and land conservation projects. The table below shows the amount of the original authorization and how much is scheduled to be issued in FY 2016, along with the remaining authorization.

Table 25
Projects Funded by Voter Authorized Bonds

Project	Original Authorization	Issued Through 2015	Proposed Issuance in 2016*	Remaining Authorization
Prop. 1: Roads, Drainage, Bridge and Bike/Pedestrian Projects	\$132,840,000	\$106,615,000	\$25,110,000	\$1,115,000
Prop. 2: Parks and Land Conservation Projects	82,105,000	66,895,000	8,875,000	6,335,000
Total – November 2011 Bonds	\$214,945,000	\$173,510,000	\$33,985,000	\$7,450,000

*Amounts subject to change prior to issuance in spring 2016.

The approved cash flow budget at the time of the FY 2016 Adopted Budget for the 2011 Voter Approved Proposition 1 Program includes \$25,110,000 in road bonds to be issued in FY 2016, \$555,000 to be issued in FY 2017 and \$560,000 to be issued in FY 2018 to complete the program. The FY 2016 proposed issuance for this proposition includes resources for Blake Manor Road (Wildhorse Connector to East Metro Park), Taylor Lane, McNeil Road Drainage Improvements, Cameron Road (West of SH 130), bike safety projects and substandard road improvements.

The approved cash flow budget at the time of the FY 2016 Adopted Budget for the 2011 Voter Approved Proposition 2 Program includes \$8,875,000 in permanent improvement bonds to be issued in FY 2016, \$3,670,000 to be issued in FY 2017 and \$2,665,000 to be issued in FY 2018. The FY 2016 proposed issuance for this proposition includes resources for Arkansas Bend/Dink Pearson Park, Eastern Travis County Parks, and Eastern Creek Opens Space Parkland.

State Highway Projects

The County has the authority to issue bonds for state highway projects. In January 2012, Travis County entered into an agreement with the State for two pass-through financing projects for the Farm to Market Road (FM) 1626 Project and the FM 969 Project. The FM 1626 Project will widen the shoulders of FM 1626 from west of Brodie Lane to FM 2304. The FM 969 Project will be completed in two phases and will ultimately widen and reconstruct FM 969 from FM 3177 to Hunter's Bend Road. The first phase will widen the roadway to provide a continuous left turn lane, shoulders and a sidewalk on one side of the roadway from FM 3177 to FM 973. Phase II will provide two additional travel lanes along with a continuous left turn lane, shoulders and a sidewalk on the other side of the road from Phase I. Travis County has an agreement with the State for the partial reimbursement of direct construction costs.

The table below shows the amount of the original budget for these projects and the remaining amounts that will be issued in FY 2016.

Table 26
Pass-Through Projects Funded by State Highway Bonds

Project	Original Budget	Issued Through 2015	Proposed Issuance in 2016*
FM 1626	\$12,223,300	\$4,120,000	\$8,103,000
FM 969 Phase I	10,361,000	10,360,000	0
FM 969 Phase II	7,767,600	1,840,000	5,927,000
Total for State Highway Bonds	\$30,351,900	\$16,320,000	\$14,030,000

*Total issuance rounded down to the nearest \$5,000 increment. Amounts subject to change prior to planned issuance in spring 2016. Difference between original budget and total issuance will be funded through the General Fund if required.

Certificates of Obligation (COs)

The amount of total debt proposed to be issued through COs in FY 2016 is \$43,915,000, including estimated issuance costs of \$433,730. This funding will cover several significant projects such as the new Medical Examiner's facility to be located adjacent to the STAR Flight facility at 7800 Old Manor Road. The current facility downtown has exceeded capacity and cannot be readily expanded. The new building will be designed to accommodate future growth and ensure Travis County maintains its National Association of Medical Examiners (NAME) accreditation in a state-of-the-art facility. Programming and design funds totaling \$2.2 million were included in the FY 2014 Certificates of Obligation. An additional \$23.4 million is proposed for the FY 2016 issuance for first year construction costs. Additional resources will be requested in FY 2017 to complete the project.

There is also \$9.5 million proposed to be included in the FY 2016 Certificates of Obligation for the planned new building on 11th Street for the District Attorney's Office called the Ronald Earle Building. The District Attorney's Office currently resides in space at the Criminal Justice Center

needed for the two new courts discussed earlier. The new building will provide sufficient space to meet the District Attorney's projected requirements through 2035. Funding for the engineering, design and some minor construction of the building was included in the FY 2014 Certificates of Obligation. Resources and funding for the first phase of construction were included in the FY 2015 Certificates of Obligation. The FY 2017 planned Certificates of Obligation will likely include the final funding for the projects. Other facility-related projects include construction resources for a new Purchasing Warehouse and the South Community Center.

The FY 2016 proposed issuance also includes \$4.2 million to extend the useful life of County road assets and delay more expensive reconstruction expenses and \$696,400 for a portion of the planned replacement of vehicles and heavy equipment that will be budgeted centrally within the fleet program in TNR. The majority of this expense is budgeted through pay-as-you-go cash financing within Capital Acquisition Resources account and was discussed earlier in this section. 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. The table that follows includes the funding details for each of the discussed projects.

Table 27
Capital Outlay and Improvement Projects – Certificates of Obligation *

FY 2016 Adopted Budget Capital Outlay and Improvement Projects Certificates of Obligation Proposed Funding*			
Projects Proposed to be Funded with Five-Year Certificates of Obligation			
Description	New Cost	Replace Cost	Total Cost
New Purchasing Warehouse - Phase II	\$ 3,699,663	\$ -	\$ 3,699,663
New South Community Center - Phase I	\$ 2,000,000	\$ -	\$ 2,000,000
Facilities Management Department Total	\$ 5,699,663	\$ -	\$ 5,699,663
Centrally Budgeted Vehicles and Heavy Equipment	\$ -	\$ 696,400	\$ 696,400
HMAC and Alternative Paving Projects	\$ -	\$ 4,200,000	\$ 4,200,000
Transportation and Natural Resources Total	\$ -	\$ 4,896,400	\$ 4,896,400
Short-Term Project Total	\$ 5,699,663	\$ 4,896,400	\$ 10,596,063
Short-Term Issuance Costs			\$ 103,937
Five-Year Short-Term Certificates of Obligation Subtotal			\$ 10,700,000
Projects Proposed to be Funded with Twenty-Year Certificates of Obligation			
Description	New Cost	Replace Cost	Total Cost
Ronald Earle Building	\$ 9,535,207	\$ -	\$ 9,535,207
Medical Examiner's Office (MEO) New Construction	\$ 23,350,000	\$ -	\$ 23,350,000
Facilities Management Department Total	\$ 32,885,207	\$ -	\$ 32,885,207
Long-Term Project Total	\$ 32,885,207	\$ -	\$ 32,885,207
Long-Term Issuance Costs			\$ 329,793
Twenty-Year Short-Term Certificates of Obligation Subtotal			\$ 33,215,000
FY 2016 Proposed Certificates of Obligation Total			\$ 43,915,000
*Amounts and projects subject to change prior to planned issuance in spring 2016			

Table 28 that follows provides a detailed list of the vehicles and heavy equipment budgeted centrally in TNR and funded by General Fund pay-as-you-go resources, the proposed FY 2016 CO issuance, and a special revenue fund. The information is listed by County office and department number and distinguishes between replacement and new equipment and funding source.

Table 28
Centrally Budgeted Vehicles and Heavy Equipment

Department	Vehicle Reference Number	Description	New Cost	Replacement Cost	Total Cost
131	2906, 2907, 2971	CN - Patrol Vehicles	\$ -	\$ 112,050	\$ 112,050
132	2844, 2845, 2911, 3037	CN - Patrol Vehicles	\$ -	\$ 149,400	\$ 149,400
133	2912, 2969, 2970, 3039	CN - Patrol Vehicles	\$ -	\$ 149,400	\$ 149,400
134	2914	CN - Patrol Vehicles	\$ -	\$ 37,350	\$ 37,350
135	2936H	Car Mid 4D Hybrid	\$ -	\$ 32,500	\$ 32,500
135	2999, 3014	CN - Patrol Vehicles	\$ -	\$ 74,700	\$ 74,700
112	2764	Mid size SUV (Escape)	\$ -	\$ 26,850	\$ 26,850
114	3066	Mower Riding Rotary 52"	\$ -	\$ 9,750	\$ 9,750
114	2956	SUV Full 2WD 4D	\$ -	\$ 26,250	\$ 26,250
123	New	New Vehicle	\$ 30,000	\$ -	\$ 30,000
131	New	New Vehicle	\$ 37,350	\$ -	\$ 37,350
137	2303, 2304, 2305	Trailer Radar	\$ -	\$ 28,500	\$ 28,500
137	2933	PU Crew Cab SB 2WD 1/2T	\$ -	\$ 33,750	\$ 33,750
137	2940	Van Cargo Ext. Crime Lab	\$ -	\$ 36,300	\$ 36,300
137	3391	PU Crew Cab SB 4WD 3/4T	\$ -	\$ 50,500	\$ 50,500
137	2937, 3215, 3353, 3360, 3460, 3464, 3473, 3474, 3481, 3485, 3487, 3488, 3489, 3490, 3491, 3493, 3514, 3515, 3516, 3518, 3519, 3520, 3521, 3523, 3544, 3580, 3722, 3525, 3541, 3542	Patrol Vehicles	\$ -	\$ 1,521,000	\$ 1,521,000
137	3560, 3561, 3562, 3563, 3564, 3565, 3566, 3439, 3545	Patrol Vehicle	\$ -	\$ 435,500	\$ 435,500
137	3569	PU Crew Cab LB 4WD 1T	\$ -	\$ 50,500	\$ 50,500
137	3570	PU Crew Cab LB 4WD 1/2T	\$ -	\$ 47,500	\$ 47,500
137	2944	Van Cargo Ext. Prisoner	\$ -	\$ 49,500	\$ 49,500
137	P2220	PU Crewcab LB 4WD 1T SRW	\$ -	\$ 29,850	\$ 29,850
139	2503	Van Full Ext 15 Passenger	\$ -	\$ 30,000	\$ 30,000
145	2819, 2820	Car Full 4D	\$ -	\$ 27,500	\$ 27,500
145	2820	Mini Van	\$ -	\$ 27,500	\$ 27,500
149	SU1799, SU2203	SUV Mid 4WD 4D Explorer	\$ -	\$ 49,000	\$ 49,000
149	2076P	PU Ext Cab SB 4WD 1/2	\$ -	\$ 27,750	\$ 27,750
149	P3018	PU Mid Ext Cab 4WD	\$ -	\$ 27,750	\$ 27,750
149	AP2521	Paver Asphalt	\$ -	\$ 270,000	\$ 270,000
149	P3015	PU Mid Ext Cab 4WD	\$ -	\$ 27,750	\$ 27,750
149	SB2949	Trk Srvs Rvc Body Reg 1T Drw	\$ -	\$ 59,500	\$ 59,500
158	2242P	PU Ext Cab LB 2 WD 1/2T	\$ -	\$ 31,600	\$ 31,600
158	2544	PU Ext Cab LB 2 WD 3/4T	\$ -	\$ 31,600	\$ 31,600
159	2757	PU Crew Cab SB 2WD 1/2T	\$ -	\$ 37,500	\$ 37,500
149	CS2997, CS2998	Cracksealer Trailer Type	\$ -	\$ 134,500	\$ 134,500
149	P2555	PU Crew Cab LB 2WD 1T DRW	\$ -	\$ 34,750	\$ 34,750
149	P2662	PU Ext Cab LB 2WD 3/4T	\$ -	\$ 31,600	\$ 31,600
149	P2758	PU Crew Cab SB 4WD 1/2T	\$ -	\$ 30,600	\$ 30,600
149	P2817	PU Crew Cab LB 4WD 1T SRW	\$ -	\$ 33,500	\$ 33,500
149	PC2991	Personnel Carrier	\$ -	\$ 14,500	\$ 14,500
149	PT2693	Truck Patcher	\$ -	\$ 151,200	\$ 151,200

Table 28 (Continued)

Department	Vehicle Reference Number	Description	New Cost	Replacement Cost	Total Cost
149	RC2290	Roller R/S VIBR 13T	\$ -	\$ 166,650	\$ 166,650
149	SB2776	Trk Srv Body Ext 1T SRW	\$ -	\$ 39,850	\$ 39,850
149	TNR1302	Trk Stake Crew 2WD 1T DRW	\$ -	\$ 66,250	\$ 66,250
149	TNR2193, TNR2195	Truck Dump 12YD	\$ -	\$ 194,500	\$ 194,500
149	TNR2740	Roller R/S PADFT	\$ -	\$ 166,650	\$ 166,650
149	2255P	PU Ext Cab SB 4WD 1/2T 1st Respnd	\$ -	\$ 30,600	\$ 30,600
149	MC2963	Aerator 78" 687	\$ -	\$ 9,250	\$ 9,250
149	MC2994	Aerator 90"	\$ -	\$ 9,250	\$ 9,250
131, 132, 133, 137		Centrally Budgeted Vehicles Accessories	\$ -	\$ 91,150	\$ 91,150
Total for Centrally Budgeted Vehicles and Heavy Equipment in the Capital Acquisition (CAR) General Fund Account			\$ 67,350	\$ 4,753,400	\$ 4,820,750
149	RI3071	Mower Riding Rotary 52"	\$ -	\$ 8,850	\$ 8,850
149	SS2086, SS2094	Sweeper Broom	\$ -	\$ 122,400	\$ 122,400
149	TNR2814	Roller R/R	\$ -	\$ 110,000	\$ 110,000
149	MC2987, MC2988, TNR3323, MC3211	Top Dresser	\$ -	\$ 92,000	\$ 92,000
149	BC2533, BC2534	Brush Chipper	\$ -	\$ 104,000	\$ 104,000
149	MC3011, MC3012	Turf Vacuum 72"	\$ -	\$ 71,500	\$ 71,500
149	RI3608	Mower Riding Rotary 108"	\$ -	\$ 65,250	\$ 65,250
149	RI3615	Mower Riding Rotary 72"	\$ -	\$ 30,000	\$ 30,000
149	TNR3209	Backhoe FR Loader	\$ -	\$ 92,400	\$ 92,400
Total for Centrally Budgeted Vehicles and Heavy Equipment Within Proposed 2016 Certificates of Obligation			\$ -	\$ 696,400	\$ 696,400
149	New	Brush Chipper	\$ 59,181	\$ -	\$ 59,181
Total for Centrally Budgeted Vehicles and Heavy Equipment Within BCP Fund (0115)			\$ 59,181	\$ -	\$ 59,181
Total for Centrally Budgeted Vehicles and Heavy Equipment (All Funds)			\$126,531	\$ 5,449,800	\$ 5,576,331

Impact of the Capital Budget on the Operating Budget

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

The Planning and Budget Office is working on steps to better evaluate the impact of capital investments on the operating budget to forecast the project's return on investment and long term operating impact. This information will include not only the operating costs associated with the fiscal year in which the capital item was approved, but a projection of future operating and maintenance requirements for the approved capital items' life of the asset.

Additionally, the Travis County Planning and Budget Office plans to begin the development of a Capital Improvement Program (CIP), that will be a five year rolling program that prioritizes high priority capital needs given limited financial resources. This work will involve benchmarking best practices and involve multiple departments and stakeholders. Once developed, 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 the general public.

Major projects included in the FY 2016 capital plan that are anticipated to impact operating budget in current or a future year include:

New Medical Examiner Facility. The FY 2016 portion of the multi-year construction project totals \$23,350,000 is included in the proposed certificates of obligation issuance. The new 51,690 square foot building will be constructed on a lot owned by Travis County in Precinct 1 near the STAR flight facility at 7800 Old Manor Rd. The current Medical Examiner Facility at 1615 Sabine St. has exceeded its capacity with no room for growth. The new facility will be designed to accommodate growth and maintain accreditation in a state-of-the-art ME facility. The balance of the work is anticipated to be completed in FY 2016 with overall completion and move-in dates for the project to occur sometime in FY 2017. Any needed changes to the utility custodial, grounds keeping, building maintenance and security of the building that differs from the current facility will need to be incorporated into the FY 2017 planning parameters based on when the move will occur with annualized impact included in the FY 2018 planning parameters.

Ronald Earle Building. The FY 2016 portion of the multi-year construction project totals \$9,535,207 and is included in the proposed certificates of obligation issuance. The building will be constructed at 416 W. 11th Street and will provide new office space and parking facility for the Travis County District Attorney's Office space needs through 2035. The anticipated completion of the project is sometime in late 2017 with operating and maintenance costs included in the FY 2018 planning parameters. Facilities Management is working on a staffing plan for custodial, grounds keeping, building maintenance and security needs for the new building. While the new facility will achieve Silver LEED status at a minimum, there may be additional utility costs associated with this new facility.

New Purchasing Warehouse. FY 2016 funding for this project totals \$4,427,341, consisting of \$3,699,663 in the proposed Certificates of Obligation and \$370,811 with pay-as-you cash financing. There is also \$35,000 budgeted for move related costs within the Facilities Management operating budget. The new facility will allow staff to better receive, classify, protect, store, distribute and reuse, recycle and otherwise dispose of Travis County property in a way that best protects the public and the interests of Travis County. The project is anticipated to be completed by the end of FY 2016. Facilities Management will be seeking Silver Leadership in Energy and Environmental Design (LEED) certification, at a minimum on this facility per policy; therefore, it is anticipated the utility costs will be less than current dated facility. No additional staff will be required to operate the facility.

New South Community Center. FY 2016 funding for Phase I of this project totals \$2,000,000 within the proposed certificates of obligation issuance. The new facility in Del Valle will replace the existing community center that needed to be moved within the existing property due to the change in road realignment. The new complex will provide additional space needed to meet the current needs of the area and will provide the ability for future expansion as well. Construction

will begin in FY 2016 with an anticipated move-in date of January 2017. Any needed changes to the utility, custodial, grounds keeping, building maintenance and security of the building that differs from the current facility will need to be incorporated into the FY 2017 planning parameters. Per policy, Facilities Management will be seeking a minimum of Silver LEED certification on this facility, so it is anticipated the utility costs will be less than current dated facilities. No additional staff will be required to operate this facility.

Upgrades to the AC Chillers in the Blackwell-Thurman Criminal Justice Center. This \$1.4 million project is for three new AC Chillers to provide reliable primary cooling to all of the Criminal Courts and County Jail. The new AC Chillers will implement state of the art equipment technology which includes magnetic levitation, oil free design, background noise reduction, superior electrical power efficiency, and environment safe R-134A refrigerant. It is anticipated that the electrical efficiency of the new AC Chillers will result in substantial demand load electrical cost savings.

Reclaimed Water for Cooling Towers Phase I. This \$686,159 project will provide the needed facility infrastructure to bring using reclaimed water from the City of Austin Reclaimed Water Project in lieu of potable water as the make-up water for a number of County HVAC Cooling Towers in the downtown campus. The infrastructure changes will include piping, receivers, and pumps built at four County facilities over the next two years. The use of reclaimed water will result in operational cost savings and provide a positive impact to the environment. Phase I is for the design and construction needed infrastructure of the Ned Granger Building, Heman Marion Sweatt Courthouse and Blackwell-Thurman Criminal Justice Center. The project is anticipated to be complete in the summer of 2016 with reductions in water and utility expenses starting in FY 2017. Phase II of the project is for 700 Lavaca and will be requested as a part of the FY 2017 budget process with anticipated operational savings in FY 2018.

RESERVES

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

Table 29
Reserves History

Reserve Name	Adopted FY 2014	Adopted FY 2015	Adopted FY 2016	2016 - 2015 Difference	% Change
Unallocated Reserve	\$68,085,598	\$71,722,124	\$68,756,275	(\$2,965,849)	-4.1%
Allocated Reserve	\$10,718,725	\$15,227,297	\$11,803,812	(\$3,423,485)	-22.5%
Capital Acquisition Resources Reserve	\$2,431,317	\$2,572,379	\$5,169,600	\$2,597,221	101.0%
Reserve for Emergencies & Contingencies	\$5,000,000	\$5,000,000	\$5,000,000	\$0	0.0%
General Purpose Reserves - Subtotal	\$18,150,042	\$22,799,676	\$21,973,412	(\$826,264)	-3.6%
Reserve for Replacement of IJS	\$5,235,265	\$5,047,525	\$3,140,228	(\$1,907,297)	-37.8%
Reserve for Interlocal Agreements	\$1,950,308	\$2,147,424	\$3,128,611	\$981,187	45.7%
Reserve for State Funding Cuts	\$250,000	\$500,000	\$1,000,000	\$500,000	100.0%
Sheriff's Office Overtime Reserve	\$1,000,000	\$1,715,000	\$966,824	(\$748,176)	-43.6%
STAR Flight Maintenance Reserve	\$1,995,050	\$992,259	\$849,915	(\$142,344)	-14.3%
Smart Building Maintenance Reserve	\$297,948	\$363,033	\$458,959	\$95,926	26.4%
Civil and Family Court House Reserve	\$5,446,000	\$798,779	\$198,862	(\$599,917)	-75.1%
Juvenile Justice Reserve	\$504,726	\$504,726	\$0	(\$504,726)	-100.0%
Fuel & Utilities Reserve	\$300,000	\$300,000	\$0	(\$300,000)	-100.0%
Other Allocated Reserves*	\$1,155,025	\$1,264,606	\$1,583,034	\$318,428	25.2%
Special Purpose Reserves - Subtotal	\$19,134,322	\$13,633,352	\$11,326,433	(\$2,306,919)	-16.9%
Total Reserves	\$105,369,962	\$108,155,152	\$102,056,120	(\$6,099,032)	-5.6%

* Other Allocated Reserves can be found in Note 5 on Table 3

UNALLOCATED RESERVE

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

The County’s bond and financial advisors have historically recommended an Unallocated Reserve level of between 8% and 12% of budgeted spending during any given fiscal year to ensure that adequate contingency funding is in place. 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 between 10% and 12%. Since 1989, a ratio of at least 11% has been maintained by the Commissioners Court.

Due to an accounting change in FY 2013, a portion of the County’s fund balance, previously unbudgeted, became available. Because this accounting change created a very rare increase in the beginning balance of the General Fund, the Unallocated Reserve was increased to 12% of proposed spending in the General Fund to reserve a portion of these funds in the short term while analyzing an appropriate long term strategy. During the FY 2015 budget process, the Commissioners Court discussed whether the 12% reserve should be brought back to the 11% reserve level maintained by the Court for approximately 20 years. The Planning and Budget Office

recommended that re-establishing the 11% reserve level for the County was financially sound. It was determined that this change would be incorporated into the FY 2016 Adopted Budget and that one-time funds that resulted from this recommendation be used for capital purchases in the Capital Acquisition Resources (CAR) Account to reduce future borrowing costs. The total FY 2016 General Fund Unallocated Reserve is continued at the historic 11% of General Fund spending in the Adopted Budget, or \$68,756,275.

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% and 1.0% of the total General Fund budgeted expenditures.

The FY 2016 Adopted Budget includes an Allocated Reserve that takes into consideration the reserve levels policy goals of the Commissioners Court balanced against the County's use of earmarks. Therefore, the Allocated Reserve budget was constructed to conform with the policy goal of being funded at approximately 1% of the total General Fund budget exclusive of earmarks that are likely to be executed in the near term. 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 a department or office may have a justified need for a midyear transfer of resources to their budget for a specific purpose. The 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 2016 Adopted Budget includes an Allocated Reserve of \$11,803,812, which includes \$1.3 million set aside for the final of three payments to the Lower Colorado River Authority for the purchase of land occupied by the West Service Center. The County expects to budget and make the final payment in FY 2017. There are earmarks totaling \$2,765,518.

Table 30
Earmarks on Allocated Reserve

Department	Description	Amount
Criminal Courts	Legally Mandated Fees	\$ 350,000
Sheriff	Inmate Operating Costs	\$ 300,000
Civil Courts	Legally Mandated Fees	\$ 250,000
Various Departments/HRMD	Affordable Care Act Requirements	\$ 250,000
Tax Office	Special Project Worker Employee Funds for Collaborative Collections Pilot	\$ 247,139
District Clerk	Grand Juror Fees	\$ 200,000
Various Departments	FY 16 Comp Related Temporary Employees and Overtime Costs	\$ 187,500
Sheriff/Criminal Courts	Courtroom Officers/Bailiffs for New Courts	\$ 158,702
General Administration	Interest for Tax Refund Settlements	\$ 100,000
Information Technology Services	Body Cameras	\$ 100,000
Transportation and Natural Resources	Central Texas Regional Groundwater Availability Study	\$ 100,000
County Attorney	Changes to MERS Staffing	\$ 94,610
Constable Precinct Three	Access Empowerment Contract	\$ 83,500
HHSVS	Capital Metro Northeast Route	\$ 75,027
Medical Examiner	Forensic Toxicologist	\$ 52,362
County Clerk	Additional Temporary Employee Funds for County Clerk Collections Pilot	\$ 51,868
Planning and Budget Office	Countywide Banking Services Contract	\$ 40,000
Criminal Courts	Bailiff Transition to TCSO	\$ 35,000
Medical Examiner	ME Fellowship Program	\$ 33,084
Various Departments	Internship Resources	\$ 30,000
Information Technology Services	Summer Youth Internship Program	\$ 26,726
Total Allocated Reserve Earmarks		\$2,765,518

Capital Acquisition Resources Account Reserve

The CAR Account Reserve is similar to the Allocated Reserve, but is used as a funding source for one-time capital expenditures. It may be used to fund additional capital outlay or project needs that are developed during the year, or pay for cost increases associated with previously approved projects. The FY 2016 Adopted Budget includes a CAR Reserve of \$5,169,600 with earmarks totaling \$2,537,771.

Table 31
Earmarks on Capital Acquisition Resources Reserve

Department	Description	Amount
Planning and Budget Office	Civil and Family Courts Complex	\$ 847,598
Transportation and Natural Resources	Work Order System Additional Funds (replace H.T.E. Work Order System)	\$ 312,828
Juvenile Probation	Master Plan Phase II	\$ 297,345
Juvenile Probation	Security Upgrades/PREA	\$ 290,000
Information Technology Services	Disaster Recovery Site Move	\$ 270,000
Transportation and Natural Resources	Failing Vehicles	\$ 200,000
Emergency Medical Services	EMS Interlocal Capital	\$ 130,000
Transportation and Natural Resources	ADA Upgrades and New Sidewalks	\$ 100,000
County Clerk	Central Collections FACTS Programming	\$ 90,000
Total Capital Acquisition Resources Reserve Earmarks		\$2,537,771

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

An Emergency Reserve was first established in FY 2010 with funding of \$4,950,000. The original purpose of the reserve was 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 was used by the Commissioners Court during the budget mark-up process for FY 2013 to fund several one-time needs that totaled approximately \$2.9 million. The funds were replenished in FY 2014 with monies from the one-time accounting change that created an increase in the beginning balance of the General Fund for FY 2014. It is PBO's position that this reserve should be reviewed each year and an appropriate amount recommended for budgeting to Commissioners Court. The FY 2016 Adopted Budget includes a \$5 million reserve for FY 2016. PBO recommended a reserve of this level in the context of the change recommended to the Unallocated Reserve and in light of the continued need to maintain the County's strong financial position in the event that there are unforeseen economic changes that this reserve could mitigate in a future year.

SPECIAL PURPOSE RESERVES

Special purpose reserves can represent planned future spending at a funding level that has not yet been refined sufficiently for budgetary allocation to a particular County department or office. 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 Replacement of Integrated Justice System – \$3,140,228

The FY 2016 Adopted Budget includes an Integrated Justice System (IJS) Reserve to continue work on the replacement of case management and document management systems for the civil and criminal justice departments. The IJS reserve is based on the following estimated costs:

- \$1,200,000 for business planning for an RFP Adult Case Management System (ACMS) for Courts as well as fit gap analysis for all affected departments
- \$750,000 for ITS hardware and any third party integration needs for the ACMS
- \$544,000 for the Juvenile Case Management System (replacing Caseworker Plus)
- \$196,930 for TechShare Prosecutor Module Implementation
- \$260,000 for TechShare Prosecutor Module Maintenance
- \$189,298 for redaction software for the District Clerk's Office

Reserve for Interlocal Agreements – \$3,128,611

The County has several cooperative interlocal agreements with area governments and agencies, including the City of Austin and several other state and local partners in public safety and public service efforts. The annual payments for the services covered under these agreements are often under negotiation during the budget development process and are not yet finalized. As a result of this timing issue, \$3,128,611 has been included as a reserve for estimated FY 2016 payments associated with five interlocal agreements: the Combined Transportation, Emergency & Communications Center (CTECC) interlocal, the Regional Radio System (RRS) interlocal, the EMS interlocal, the public health interlocal and the animal services interlocal.

Annualization Reserve – \$1,033,034

Travis County typically establishes an annualization reserve for new on-going positions and programs with a start date other than October 1. This 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 reserve. This practice avoids the ratchet effect in the following year when the full year amount will be expensed. For FY 2016, the Annualization Reserve is \$1,033,034. Included in the reserve is \$720,025 based on needs for the one step anniversary step increase for employees on the Peace Officer Pay Scale that will be implemented over FY 2016 based on the anniversary of the start date of individual employees. There is also \$313,009 budgeted in reserve to fully fund staff for the new County Court at Law #9 in several offices and departments that has an budgeted start date of December 1, 2015.

Reserve for State Cuts – \$1,000,000

This reserve was originally established in FY 2012 after the 82nd Texas Legislative Session. The reserve was continued into FY 2014 and FY 2015 to mitigate the potential loss of key state-funded FTEs in the Juvenile Probation Department. The Juvenile Probation Department reports that reduced state revenue will affect grants which provide funding for personnel, operating costs and contractual obligations within the department. Therefore, this reserve includes funds to address any potential impact related to the Juvenile Probation Department and was increased to better address any potential legislative impacts to other departments and offices. Potential impacts related to the most recent legislative session are currently under review.

Sheriff's Office Overtime Reserve – \$966,824

Over the last few years, there have been changes to the pay cycle and pay scale for POPS positions. In addition, operational changes increased overtime expenditures in FY 2014 and FY 2015. The Sheriff's Office (TCSO) typically has been able to absorb overtime expenditures in

excess of the budget through vacancy savings. This commonly occurred in years prior to FY 2014. However, higher overtime expenditures along with lower vacancy rates resulted in the need to transfer \$1 million from a special TCSO overtime reserve to cover an overall personnel deficit in FY 2014. A special overtime reserve of \$1,715,000 was included in the FY 2015 Adopted Budget in case this trend continued. Ultimately, the amount transferred from this reserve in FY 2015 was \$682,526. The lower estimated lower requirement based on FY 2015 trends allowed for the reserve to be reduced in FY 2016 to \$966,824, with the savings used to restore face to face visitation for incarcerated inmates and to add a post to provide security for inmates that are hospitalized. Because the restoration of face to face visitation may require more resources than are currently directly budgeted within the Sheriff's Office, an earmark of \$50,140 was placed against this reserve. This amount represents the additional cost of two Security Coordinator positions that may be requested midyear in FY 2016.

The Planning and Budget Office will continue to work closely with the Sheriff's Office to monitor overtime expenditures throughout the year and keep the Commissioners Court apprised of the situation.

STAR Flight Maintenance Reserve – \$849,915

In FY 2011, a Memorandum of Understanding was signed between the Seton Family of Hospitals and Travis County for the dedicated basing rights of an additional STAR Flight aircraft at the Dell Children's Medical Center. As part of the agreement, Seton provided the County with an unconditional contribution of \$3.2 million. The contribution was to be paid over a five-year period in annual installments of \$640,000. The County received the last \$640,000 payment in FY 2014. The Commissioners Court approved the use of the contributions for the establishment of a special maintenance reserve that would fund future major aircraft maintenance for the STAR Flight helicopter fleet.

Over the last few years, repairs and improvements totaling \$1,390,085 have been approved. In FY 2016, this reserve totals \$849,915, with the remaining \$960,000 budgeted directly in Emergency Services for aircraft maintenance.

Future Grant Requirements Reserve – \$550,000

In FY 2010, the Court established a \$500,000 reserve for future grant match requirements. This reserve was increased to \$596,369 in FY 2011 and maintained in FY 2012. It was used once that year to fund a new Grants Financial Auditor position in the County Auditor's Office to assist in the management of an increasing number of county grants. The reserve was dissolved in FY 2013. Nevertheless, over the last few years, the Commissioners Court has approved various earmarks on the County's Allocated Reserve for established grant programs that could potentially lose funding. Many of these programs provide services related to court programs. This reserve is established to allow the Commissioners Court funding flexibility if program monies are lost and the value of the program has been proven through successful performance measures and replaces the practice of separately earmarking funds for particular programs.

SMART Building Maintenance Reserve – \$458,959

The SMART Building Reserve will be continued in FY 2016 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).

Civil and Family Courts Complex Planning Reserve – \$198,862

This special reserve was established in FY 2013 for the planning and design of a new Civil and Family Courts Complex and has been used to fund the planning and management work necessary to prepare for a bond referendum for this project in November 2015. This bond referendum was unsuccessful. This reserve will be available to fund services needed to support any associated work in FY 2016.

End Notes

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SECTION II – BUDGET ORDERS

COMMISSIONERS COURT ORDER
SETTING BUDGET FOR TRAVIS COUNTY
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2016

DATE: Sept. 29, 2015

STATE OF TEXAS §
COUNTY OF TRAVIS §

RECITALS

The Commissioners Court has set October 6, 2015 as the date on which it will set the tax rates and levy taxes based on the tax requirements identified in the County budget for the fiscal year beginning October 1, 2015.

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, 2015 and ending September 30, 2016 and filed with this Commissioners Court, the County Clerk and the County Auditor on September 25, 2015.

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 25, 2015.

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 29, 2015, at 9:00 a.m. or at the close of the tax rate hearing, in the Commissioners Courtroom, 700 Lavaca Street, First Floor, Austin, Texas.

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, 2015 and ending September 30, 2016:

1. The budget for Travis County, Texas, for the period beginning October 1, 2015 and ending September 30, 2016 includes the following documents, which were filed with the County Clerk and County Auditor on September 25, 2015 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 2016 Issuances,
 - 1.3 Current Proposed Budget for Voter Authorized Bonds and State Highway Bonds for Fiscal Year 2016 Issuances,
 - 1.4 Position List which includes new positions,
 - 1.5 Elected Officials salaries as stated in Order dated September 1, 2015, setting these salaries,
 - 1.6 The Budget Rules for Fiscal Year 2016 which govern the expenditures of funds under the Proposed Budget,
 - 1.7 Auditor's Revenue Estimate and Recapitulation of Financial Statement, and
 - 1.8 Motions to Amend the Fiscal Year 2016 Proposed Budget shown in Attachment B.

2. The budget for Travis County, Texas, for the period beginning October 1, 2015 and ending September 30, 2016 includes the following documents, which are not yet available and will be filed with the County Clerk on or before December 15, 2015, 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 2015 and properly encumbered balances at the end of the Fiscal Year 2015, including balances initially pre-encumbered and encumbered prior to Fiscal Year 2015, 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, 2015,
 - 2.2 Capital account balances as of September 30, 2015 to the extent that they do not exceed \$250,000,000,
 - 2.3 An amount of Voter Authorized Bonds, State Highway Bonds and Certificates of Obligation to be issued that does not exceed \$500,000,000, and
 - 2.4 Re-appropriated grant funds for the end of Fiscal Year 2015 not to exceed \$250,000,000 in accordance with the terms of the grant contracts.
3. The total of adding the amounts referenced in 1.7 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 \$2,266,335,338.
4. The budget for Travis County for the period beginning October 1, 2015 and ending September 30, 2016 includes employee and retiree health and other benefits that are determined annually. The budget for Travis County for the period beginning October 1, 2015 and ending September 30, 2016 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.

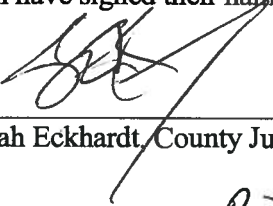
7. Expenditures of the funds of Travis County shall not be made, approved or paid from this date until September 30, 2016, unless the expenditures are in strict compliance with this budget, unless it is amended in compliance with the laws of Texas.

This order was adopted at an open meeting of Commissioners Court of Travis County, Texas held on September 29, 2015,

on motion made by: Commissioner Davis,

and seconded by: Commissioner Gómez.

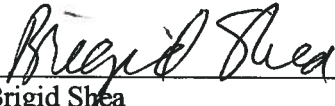
and those voting in favor of the motion have signed their names below:



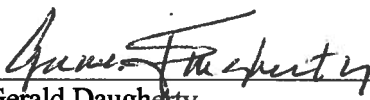
Sarah Eckhardt, County Judge



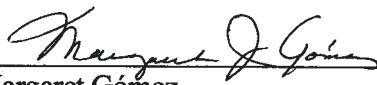
Ron Davis
Commissioner, Precinct 1



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: _____

ATTACHMENT B

I move that the FY 2016 Proposed Budget, filed with the County Clerk and County Auditor on September 25, 2015, be amended to:

- 1) Transfer budget from the Sheriff's Overtime Reserve to Department 137, Sheriff's Office Budget totaling \$417,775 as detailed on the attachment entitled "Motion Cost Detail Sheet", and representing six months of the costs associated with the restoration of face to face visitation for minimum, medium, and maximum classification inmates;
- 2) Add an earmark to the Sheriff's Overtime Reserve totaling \$50,140 and representing six months of the costs associated with two positions not included in the attachment entitled "Motion Cost Detail Sheet"; and
- 3) Amend the Proposed Budget Positions list, filed as part of the FY 2016 Proposed Budget to add:
 - a. Four Corrections Officers full time equivalent positions (FTEs) with a start date of January 1, 2016;
 - b. Four Corrections Officer FTEs with a start date of July 1, 2016;
 - c. Three Security Coordinator FTEs with a start date of January 1, 2016;
 - d. Three Security Coordinator FTEs with a start date of July 1, 2016.

ATTACHMENT B - Motion Cost Detail Sheet

Dpt. Num	Department Name	Fund	Fund Center	Commitment Item	Change Amount
137	Sheriff	0001	1370440001	500050	\$97,038
137	Sheriff	0001	1370440001	501010	\$177,472
137	Sheriff	0001	1370440001	506010	\$17,019
137	Sheriff	0001	1370440001	506020	\$3,979
137	Sheriff	0001	1370440001	506030	\$75,229
137	Sheriff	0001	1370440001	506040	\$693
137	Sheriff	0001	1370440001	506050	\$37,526
137	Sheriff	0001	1370440001	506060	\$2,908
137	Sheriff	0001	1370440001	510050	\$3,883
137	Sheriff	0001	1370440001	510180	\$2,028
198	TCSO Overtime Reserve	0001	1980000000	580330	(\$417,775)

COMMISSIONERS COURT ORDER
MAKING TAX LEVIES FOR TRAVIS COUNTY, TEXAS
FOR THE TAX YEAR BEGINNING JANUARY 1, 2015

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, 2015, which will be due no later than January 31, 2016 at the following tax rates:

MAINTENANCE AND OPERATIONS

\$.3486 Total Maintenance and Operations Tax

DEBT SERVICE:

\$.0683 Total Debt Service Tax

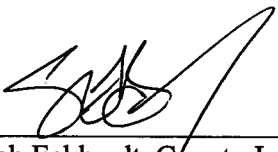
I. On motion by: Commissioner Gómez,

Seconded by: Commissioner Daugherty,

The following was adopted by the Commissioners Court on October 6, 2015:

It is moved that the property tax rate be increased by the adoption of a tax rate of \$.3486 for maintenance and operations, which is effectively a one and forty eight one hundredths percent (1.48%) increase in the tax rate, and there is hereby levied for the current tax year an ad valorem tax of \$.3486 for each \$100 valuation of all taxable property for general operating purposes.

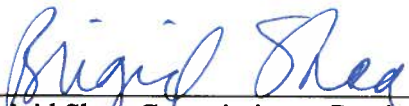
Voting in favor of the Motion:



Sarah Eckhardt, County Judge



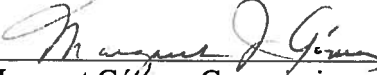
Ron Davis, Commissioner, Precinct 1



Brigid Shea, Commissioner, Precinct 2



Gerald Daugherty, Commissioner, Precinct 3



Margaret Gómez, Commissioner, Precinct 4

THE TAX RATE WILL EFFECTIVELY BE RAISED BY ONE AND FORTY EIGHT ONE HUNDREDTHS PERCENT (1.48%) 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 \$5.10.

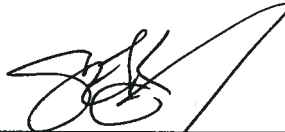
II. On motion by: Commissioner Daugherty

Seconded by: Commissioner Gómez.

The following was adopted by the Commissioners Court on October 6, 2015:

There is hereby levied for the current tax year an ad valorem tax of \$.0683 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



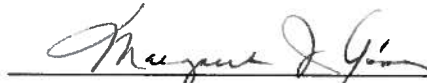
Ron Davis, Commissioner, Precinct 1



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 \$.3486 for maintenance and operations and a tax rate of \$.0683 for debt service and a total County tax rate of \$.4169 for each \$100 valuation of all taxable property re 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 weekly regular terms during the fiscal year commencing October 1, 2015 and ending September 30, 2016.

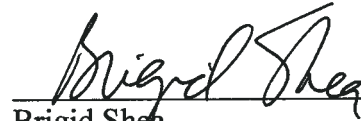
The Commissioners Court of Travis County, Texas hereby further orders that September 30, the last work day of the Travis County fiscal year be the day of the year on which Commissioners Court convenes its annual regular term during the fiscal year commencing October 1, 2015 and ending September 30, 2016.

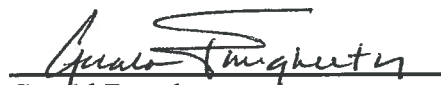
Date of Order: SEP 29 2015

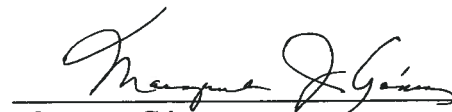
TRAVIS COUNTY COMMISSIONERS COURT



Sarah Eckhardt, County Judge

Ron Davis
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, 2016

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, 2015 and ending September 30, 2016:

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, 2015 and ending September 30, 2016.

This order is adopted at an open meeting of Commissioners Court of Travis County, Texas, held on September 1, 2015,

on motion made by Commissioner Gomez,

and seconded by Commissioner Davis.

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



Sarah Eckhardt, County Judge



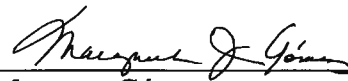
Ron Davis
Commissioner, Precinct 1

Abstained

Brigid Shea
Commissioner, Precinct 2

Absent

Gerald Daugherty
Commissioner, Precinct 3



Margaret Gómez
Commissioner, Precinct 4

ATTACHMENT A

Elected Official ¹	Total FY 2016 Annual Salary
District Judge (County Portion) ^{2,3}	\$ 18,000.00
Probate Judge ⁴	\$162,740.00
County Court at Law Judge ²	\$157,000.00
Justice of the Peace 1-5 ²	\$115,294.00
District Attorney (County Portion)	\$ 36,357.00
County Attorney	\$169,676.00
County Judge ⁵	\$121,924.00
County Commissioner 1-4	\$101,417.00
Constable 1-4	\$ 95,079.00
Constable 5	\$ 98,974.00
Sheriff	\$139,980.00
District Clerk	\$123,333.00
County Clerk	\$123,333.00
Tax Assessor-Collector	\$123,333.00
County Treasurer	\$ 98,105.00

END NOTES TO ATTACHMENT A

1. If an elected official had and continues to have other health care coverage and has continuously declined county coverage since September 30, 2003, that person may receive an additional \$184.86 per month which may, at that person's option, be added to their annual salary for the fiscal year ending September 30, 2016 or placed in an IRS approved flexible spending account for the reimbursement of health care or dependent care expenses.
2. During the fiscal year beginning October 1, 2015 and ending September 30, 2016, Judge David Crain, Judge Brenda Kennedy, Judge Orlinda Naranjo, and Judge Mike Denton each receive \$4,340 annually in equal semi-monthly installments as "judicial longevity pay" because they have each been active in a judicial position as a County Court at Law Judge or District Judge for a combined total of at least 16 years and are **not** eligible for state judicial longevity pay. The Legislature specifically said that this pay is not "salary."

Effective January 1, 2016, and ending September 30, 2016, Judge Gisela Triana receives \$3,255 in equal semi-monthly installments as "judicial longevity pay" because she will have been active in a judicial position as a County Court at Law Judge or District Judge for a combined total of at least 16 years and is **not** eligible for state judicial longevity pay. The Legislature specifically said that this pay is not "salary."

Effective January 1, 2016, and ending September 30, 2016, Justice of the Peace Herb Evans receives \$2,441.34 in equal semi-monthly installments as "judicial longevity pay" because he will have been active in a judicial position as a Justice of the Peace for at least 16 years.
3. As the District Judge elected as Administrative Judge for Criminal Court, Judge Brenda Kennedy receives \$5,000 annually in equal semi-monthly installments for the additional administrative duties involved.

4. During the fiscal year beginning October 1, 2015 and ending September 30, 2016, Probate Judge Guy Herman receives
 - \$4,340 annually in equal semi-monthly installments as “judicial longevity pay” because he has been an active Probate Judge in Travis County for at least 16 years, and
 - \$33,000 per year in equal semi-monthly installments for the additional administrative duties involved in serving as Presiding Judge of the Statutory Probate Judges of Texas.
5. This includes \$4,800 payable for service on the Travis County Juvenile Board.

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 29, 2015,

on motion made by: Commissioner Daugherty

seconded by: Commissioner Gómez,
the following Order was adopted:

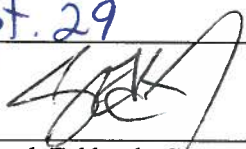
WHEREAS, the Board of Directors has by Order dated September 29, 2015 set the tax rate and levied taxes based on the tax requirements identified in Travis County Bee Cave Road District # 1 budget for the fiscal year beginning October 1, 2015 and

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, 2015 and ending September 30, 2016, 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, 2015 and ending September 30, 2016, 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 Sept. 29, 2015.



Sarah Eckhardt, County Judge
Board Member

ABSENT

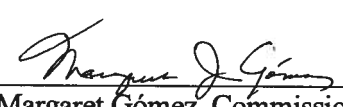
Ron Davis, Commissioner
Board Member



Brigid Shea, Commissioner
Board Member



Gerald Daugherty, Commissioner
Board Member



Margaret Gómez, Commissioner
Board Member

Attachment A**Travis County Bee Cave Road District # 1**

Fiscal Year 2016

Tax Year 2015

**Estimated Available Balances &
Debt Service Fund Requirements**

Beginning Fund Balance		\$269,059.55
Revenues:		
Current Taxes	\$1,111,415.00	
Delinquent Taxes	\$0.00	
Interest Revenue	<u>\$3,451.15</u>	
Total Revenues		\$1,114,866.15
Expenditures:		
Principal	\$450,000.00	
Interest	\$661,625.00	
Miscellaneous Fees	\$1,000.00	
Appraisal District Fees	<u>\$6,546.65</u>	
Total Expenditures		\$1,119,171.65
Ending Fund Balance		<u>\$264,754.05</u>

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, 2015

DATE: Sept. 29, 2015

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, 2015, which will be due no later than January 31, 2016:

DEBT SERVICE: \$0.3215 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 29, 2015:

On motion by: Commissioner Gomez,

Seconded by: Commissioner Daugherty,

There is hereby levied for the tax year beginning January 1, 2015, an ad valorem tax of \$0.3215 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.

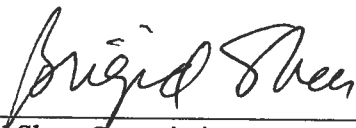
Voting in favor of the motion:



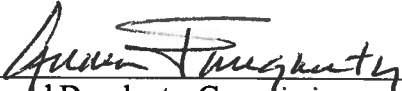
Sarah Eckhardt, County Judge
Board Member

ABSENT

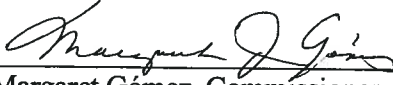
Ron Davis, Commissioner
Board Member



Brigid Shea, Commissioner
Board Member



Gerald Daugherty, Commissioner
Board Member



Margaret Gómez, Commissioner
Board Member

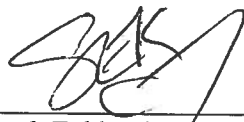
II. The following was adopted by the Board of Directors of the Travis County Bee Cave Road District # 1 on September 29, 2015:

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, 2015, 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 \$0.3215 for each \$100 valuation of all taxable property.

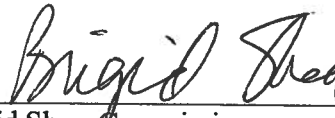
Voting in favor of the motion:



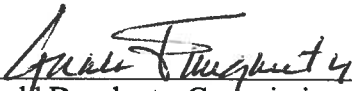
Sarah Eckhardt, County Judge
Board Member

ABSENT

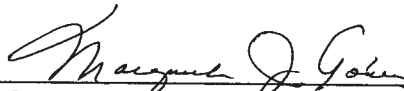
Ron Davis, Commissioner
Board Member



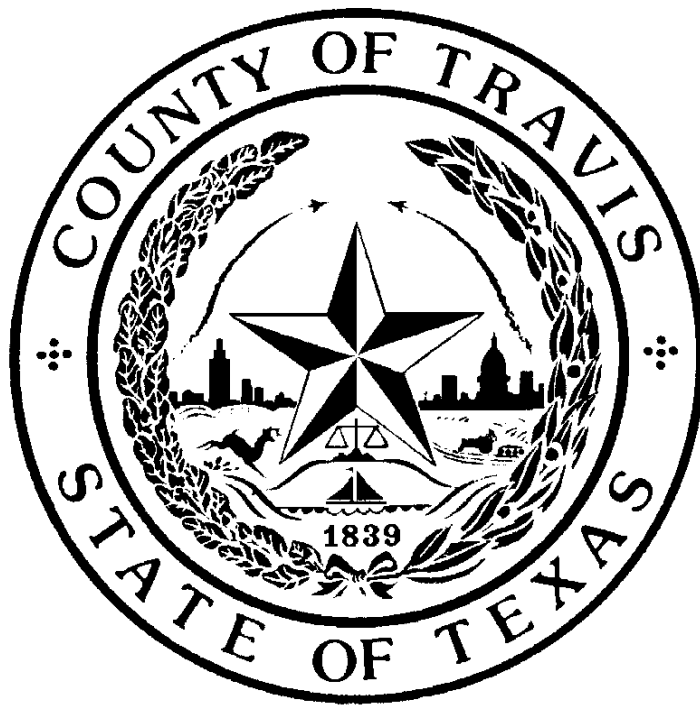
Brigid Shea, Commissioner
Board Member



Gerald Daugherty, Commissioner
Board Member



Margaret Gómez, Commissioner
Board Member



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.

TRAVIS COUNTY DEBT POLICY

The purpose of this policy is to provide guidance governing the issuance, management, and the continuing evaluation and reporting of all Travis County debt obligations. This policy is intended to provide parameters for the Commissioners' Court in deciding whether to issue additional debt and to attempt to keep the debt issuance of the County within established limits. These guidelines are meant to be parameters in serving the public interest, not absolute terms.

This policy will be reviewed by the Commissioners Court at least once every five years to ensure the policy is relevant and up to date.

GENERAL APPROACH TO DEBT

- I. Travis County will maintain a prudent approach to the issuance of debt that adheres to all applicable state laws, as well as any associated bond covenants. This approach includes the following:
 - Travis County will ensure that essential services are provided in this community in a timely and sufficient manner using current revenues.
 - Travis County will ensure that necessary equipment, facilities and infrastructure are provided in a timely manner using the most cost-effective method of payment available for such expenditures.
 - Routine purchase and replacement of capital equipment, such as computer equipment, furniture, and "down payments" on larger capital projects will be financed through the Capital Acquisition Resources Account from current operating revenues. This account will be gradually adjusted as existing funds become available and as economic circumstances allow, to reduce or to eliminate the need for issuing debt or entering into any other financing arrangement for recurring operating equipment purchases.
 - Sale of debt obligations will follow general market conventions assuring the best interest rate deemed possible at the time, based upon advice from the County's independent municipal financial advisor.
- II. The Travis County Commissioners' Court will not issue long-term debt (with a repayment period in excess of five years) without the approval of such bond issue by the voters at an election, except under the following circumstances:
 1. The expenditure is legally required of the County, where penalties or fines could be imposed on the County if the expenditure is not made. Or,

2. A financial analysis demonstrates that during a stipulated term Travis County would spend significantly less. Or,
 3. 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. Or,
 4. The voters have previously approved the issuance of general obligation bonds but, for valid reasons, certificates of obligation must be substituted for such bonds in order to carry out the voters' authorization. Or,
 5. The expense is for necessary planning services or acquiring options for a future capital project that will be submitted to the voters.
- III. Capital expenditures, particularly those involving the issuance of debt, will be approved only in the context of multi-year planning by the County.

PROCESS TO DETERMINE NEEDS

- Expenditures for capital improvements and equipment will be requested, justified and approved, specifying the recommended method of finance for such expenditures as part of the annual County budget process, prior to budget adoption.
- Each year as part of the budget process, the Planning and Budget Office will prepare a debt report analyzing all recommended expenditures which are proposed to be financed with debt. The report will explain the impact the proposed new debt will have on the County's debt service tax rate and an analysis of such impact on the average county taxpayer, and the impact of the issuance of the proposed County debt in light of the general obligation debt of other taxing entities in Travis County (schools, cities, special districts).
- Building renovation or construction projects will be reviewed and assessed by the Facilities Management Department prior to consideration by the Commissioners' Court.
- The Transportation and Natural Resources Department will review and assess any project which includes roads, drainage or parks prior to consideration by the Commissioners' Court.
- The Commissioners' Court will decide which projects will be undertaken, the timing of those projects and the source of funding to be provided for accomplishment of those projects.

DEBT POLICIES

- The County may issue General Obligation Bonds, Certificates of Obligation, Revenue Bonds, Refunding Bonds, State Highway Bonds, and other debt instruments authorized for issuance by a county in accordance with the Texas Government Code or other applicable law.
- 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.
- A debt service reserve of at least 10% of total debt service requirements for the current fiscal year will be maintained to ensure availability of funds to meet the debt service payments in the event of tax revenue shortfalls.
- The term of any debt 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.
- Except in the case of revenue producing facilities, debt will not be issued for the purpose of making debt service interest payments. If interest capitalization becomes necessary, it will only be used for three years or the period of the construction phase, whichever is the shorter period.
- 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.
- Interest earnings on 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 or official statement. Funds not needed for the project after its completion will be either transferred to the Interest and Sinking Fund in order 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.
- Optional debt redemption shall be provided for, based upon the advice of the County's independent municipal financial advisor.
- Travis County will maintain a ratio of annual short-term debt service payments to total debt service of 25% or less, and short-term debt service payments to total General Fund expenditures of 5% or less.

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

PRIMARY GUIDELINES

1. Net bonded debt to taxable value should not exceed the range of 1.0%-1.5%.
2. Net bonded debt to population should not exceed \$800 per capita.
3. Debt service to total expenditures (operating expenditures and debt service combined) shall be approximately 20% or less.

SECONDARY GUIDELINE

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.

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

Approved by the Commissioners Court on April 22, 2014.

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			
	2006	2007	2008	2009
Assessed value of <i>real</i> property	\$ 74,296,405,220	\$ 87,385,224,698	\$ 99,318,629,135	\$ 111,469,687,610
Debt limit rate	x 25 %	x 25 %	x 25 %	x 25 %
Amount of debt limit	18,574,101,305	21,846,306,175	24,829,657,284	27,867,421,903
Unlimited Tax Bonds	193,822,299	219,375,445	246,505,212	235,218,567
Legal debt margin	<u>\$ 18,380,279,006</u>	<u>\$ 21,626,930,730</u>	<u>\$ 24,583,152,072</u>	<u>\$ 27,632,203,336</u>
Total debt applicable to the limit as a percentage of debt limit	1.04%	1.00%	0.99%	0.84%

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					
2010	2011	2012	2013	2014	2015
\$ 115,805,577,308	\$ 111,502,473,706	\$ 113,340,515,940	\$ 116,608,086,108	\$ 125,151,246,186	\$ 142,703,927,488
x 25 %	x 25 %	x 25 %	x 25 %	x 25 %	x 25 %
28,951,394,327	27,875,618,427	28,335,128,985	29,152,021,527	31,287,811,546	35,675,981,872
211,230,905	189,426,777	198,166,335	207,334,735	222,877,143	181,243,731
<u>\$ 28,740,163,422</u>	<u>\$ 27,686,191,650</u>	<u>\$ 28,136,962,650</u>	<u>\$ 28,944,686,792</u>	<u>\$ 31,064,934,403</u>	<u>\$ 35,494,738,141</u>
0.73%	0.68%	0.70%	0.71%	0.71%	0.51%

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

	Fiscal Year Ended September 30			
	2006	2007	2008	2009
Assessed value of all taxable property	\$ 82,557,628,306	\$ 96,239,193,035	\$ 109,233,886,893	\$ 122,147,526,968
Debt limit rate	x 5 %	x 5 %	x 5 %	x 5 %
Amount of debt limit	<u>4,127,881,415</u>	<u>4,811,959,652</u>	<u>5,461,694,345</u>	<u>6,107,376,348</u>
Amount of debt applicable to debt limit:				
Gross bonded debt ⁽¹⁾	470,250,004	535,569,525	557,055,286	540,353,567
Less: Amounts set aside to repay general debt	<u>8,795,401</u>	<u>11,300,206</u>	<u>13,872,599</u>	<u>13,608,314</u>
Total amount of net debt applicable to debt limit	<u>461,454,603</u>	<u>524,269,319</u>	<u>543,182,687</u>	<u>526,745,253</u>
Legal debt margin	<u>\$ 3,666,426,812</u>	<u>\$ 4,287,690,333</u>	<u>\$ 4,918,511,658</u>	<u>\$ 5,580,631,095</u>
Total net debt applicable to the limit as a percentage of debt limit	11.18%	10.90%	9.95%	8.62%

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.

(1) Includes General Obligation Bonds and Certificates of Obligation

Fiscal Year Ended September 30					
2010	2011	2012	2013	2014	2015
\$ 126,199,553,706	\$ 120,562,406,243	\$ 123,337,210,719	\$ 128,405,120,800	\$ 137,002,312,328	\$ 155,121,388,557
x 5 %	x 5 %	x 5 %	x 5 %	x 5 %	x 5 %
6,309,977,685	6,028,120,312	6,166,860,536	6,420,256,040	6,850,115,616	7,756,069,428
622,255,905	620,551,777	655,566,335	646,334,735	673,962,143	707,768,731
14,140,251	14,910,298	14,377,853	18,264,468	18,252,771	16,046,634
608,115,654	605,641,479	641,188,482	628,070,267	655,709,372	691,722,097
<u>\$ 5,701,862,031</u>	<u>\$ 5,422,478,833</u>	<u>\$ 5,525,672,054</u>	<u>\$ 5,792,185,773</u>	<u>\$ 6,194,406,244</u>	<u>\$ 7,064,347,331</u>
9.64%	10.05%	10.40%	9.78%	9.57%	8.92%

Fiscal Year 2016 Budget Guidelines

Travis County's Mission Statement

For the people of Travis County, our mission is to preserve health, provide a safety net for the needy, ensure the public safety, facilitate the resolution of disputes, foster an efficient transportation system, promote recreational opportunities, and manage county resources in order to meet the changing needs of the community in an effective manner.

Introduction

Travis County's budget process begins with the adoption of guidelines by the Commissioners Court. The approved guidelines provide the Planning and Budget Office a set of directives that help guide how resources are allocated. This direction from the policy board of the County allows the budget office to recommend a Preliminary Budget in late July that is responsive to the priorities voiced by the elected body and that is within the guiding principles they have set.

The budget process is successful because all offices and departments participate in the evaluation and prioritization of their programs and reexamine how to efficiently and effectively execute their mission and goals. The County's budget development process is best served by close collaboration between the Planning and Budget Office and County offices and departments.

The Commissioners Court's primary goals in approving Budget Guidelines each year are to provide the Planning and Budget Office, as well as County offices and departments:

- broad policy direction early in the budget cycle regarding funding levels for the upcoming fiscal year, which are largely dependent on the ad valorem tax rate during any given budget development process, and
- criteria to help direct the use of existing and new resources among a number of competing needs.

Economic Outlook

Economic indicators continue to point towards economic growth for Travis County, although it is unlikely that growth will continue at the pace seen over the past several years. Factors such as job and population growth as well as the continuing diversification of the economic base in Travis County and the region lead to an optimistic economic outlook, especially in comparison to many other regions in the nation. However, this optimism must be balanced against housing affordability and transportation concerns, among an array of other concerns, as policy makers are challenged on how to best manage this growth.

**“Over the next three years,
we expect U.S. real GDP
growth to accelerate to
about 3%....”**

**Richard Hoey
Chief Economist**

The National Economic Expansion

Last year’s budget guidelines included this quote from David Wessel of the Wall Street Journal, describing the national economy:

“Each of the past few years has ended with optimism that next year the U.S. economy will finally pull itself out of the mud. Each year, that

optimism has been proven wrong. This year might just be the one that doesn't disappoint."

"[T]he housing market has been shifting out of rapid recovery and into a more stable phase that economists are calling the new normal."

**Erin Carlyle
Forbes online**

As 2014 was the year that the national economy finally began showing unequivocal signs of growth, all indications point to Mr. Wessel being correct.

The latest advance estimate on real Gross Domestic Product (GDP) released by the U.S. Bureau of Economic Analysis (BEA) on January 30, 2015, shows that the economy grew at an annual rate of

2.4% in 2014. This compares to the annual real GDP increase of 2.2% for 2013 and 2.8% for 2012.¹

Kiplinger estimates that the GDP will grow by 3.3% in 2015 and continue to expand in 2016. In the publication's 2015 economic outlook, Kiplinger reporter, David Payne writes:

Consumers are energized by the availability of more jobs and by lower energy prices, which are putting more money into their pockets to shell out for other goods and services...Moreover, with unemployment on the wane – further boosting perceptions of economic security – consumer confidence is at a seven-year high.²

Ray Perryman, President and CEO of the Perryman Group, reports that over the next several years there will be more quarters with GDP growth greater than 3% than those with growth of less than 3%. His group projects a 3.4% growth rate in real gross product through 2019.³

On the jobs front, the Employment Situation Summary issued by the Bureau of Labor Statistics on February 6, 2015, shows that the economy added 257,000 nonfarm jobs in January 2015. This comes on the heels of revised employment figures for November and December that show nonfarm job gains of 336,000 on a monthly average over the past three months. Meanwhile, the unemployment rate has fallen to 5.7% from a rate of 6.7% at this time last year.⁴ According to the Wall Street Journal, the 12-month pace of job growth is at its fastest since the middle of 2002.⁵

While Americans are becoming more optimistic about the economy, Americans' sentiment about the housing market is much more guarded, according to Fannie Mae's "National Housing Survey Monthly Indicators" for December 2014. Doug Duncan, Senior Vice President and Chief Economist at Fannie Mae reports that "...softness in consumer attitudes that drive housing demand will make for a subdued recovery and should persist absent more meaningful and sustained gains in household incomes."⁶

"Upper-income households command a higher share of the U.S. aggregate household income than ever before."

**Rakesh Kochhar
Pew Research Center**

In January 2015, Duncan announced Fannie Mae's theme for 2015, "Economy Drags Housing Upward." Fannie Mae is projecting national economic growth of 3.1% for 2015 with a 5.8% increase in total home sales for the year, mostly in existing home sales. Duncan goes on to state, "We believe this will motivate the Federal Reserve to begin measures to normalize monetary policy in the third quarter of this year, continuing at a cautiously steady pace into 2016 and 2017, likely keeping interest rates relatively low for some time."⁷

Consumer confidence continues to improve with a sharp rise in January 2015, its highest level since August 2007. The survey of consumer confidence conducted by the Conference Board indicates that consumers are rating business conditions and especially the job market more favorably. According to Lynn Franco, Director of Economic Indicators at the Conference Board, “Consumers also expressed a considerably higher degree of optimism regarding the short-term outlook for the economy and labor market, as well as their earnings.” This optimism tracks the economic indicators discussed earlier in this section.⁸

While this optimism and economic expansion is welcome news, the nation’s income inequality continues to grow. The Pew Research Center reports that “the share of adults who live in middle-income households has eroded over time,” from 61% in 1970 to 51% in 2013, although the “middle” has held its ground from 2000-2013. The Pew Research Center defines middle-income households as those three-person families who earn between two-thirds the median income and twice the median income. For 2013, this range is \$40,667 to \$122,000, scaled for a family of three.⁹ National median income for 2013 (the last year for which data is available) is \$51,939, 8.7% below the high mark of \$56,895 reached in 1999.¹⁰

The primary factor that may impact the U.S. economic expansion over the next several years is the dim outlook for the global economy. The International Monetary Fund (IMF), in its World Economic Outlook Update of January 19, 2015, revised the global growth rate to 3.5%-3.7%, downward 0.3% from the October 2014 projections. The downgrade is due to “reassessment of prospects in China, Russia, the euro area, and Japan” as well as the impacts of lower oil prices on major oil exporting countries.¹¹

The Federal Reserve Bank of Dallas, Globalization and Monetary Policy Institute has reached the same conclusions as the IMF. The Dallas Fed also reports that the appreciation of the U.S. dollar will also help with the U.S. economic expansion.¹²

The Texas Economy and Long-Term Challenges

At the state level, the Texas State Comptroller reports, “Job growth, sales tax collections and building permits all signal that the Texas economy continues to outpace the national economy.” The Texas economy replaced the jobs lost during the recession by May 2014, and by November of that year Texas had added 1.7 million new jobs across all major industries.¹³

The Federal Reserve Bank of Dallas notes that the Texas economy continues to expand with employment growth at a 3.7% annualized rate in December 2014. The professional and business services sector added the most jobs in 2014, totaling 94,600. In addition, the unemployment rate declined to 4.6% in December, a six-year low.¹⁴

“The state will be challenged to ensure infrastructure adequacy, workforce preparedness, and water supply sufficiency. The degree to which these issues are dealt with will affect future performance.”

**Ray Perryman
January 27, 2015**

**“US and Texas Forecast Highlights
2014-2019”**

The recent steep drop in oil and gas prices leads several economists to conclude that the pace of the Texas expansion will slow. Ray Perryman of the Perryman Group stated that the oil bust will impact the Texas economy but will not be sufficient to cause a state-wide slowdown due to its diversity. However, the rate

of economic expansion will slow.¹⁵ In his Annual Economic Forecast in Austin on January 8, 2015, Angelos Angelou stated that falling oil prices will hurt regional economies that have been benefitting from the oil boom the past several years (i.e., Houston and West Texas), but the falling oil prices will result in a net positive impact to the Texas economy.

While Texas ranks at or near the top of many economic indicators, Texas ranks 38th in poverty rate, and is one of 15 states with a poverty rate greater than 17%.¹⁶ Texas also has the 5th lowest per student expenditures on public education for the 2012-2013 school year.¹⁷

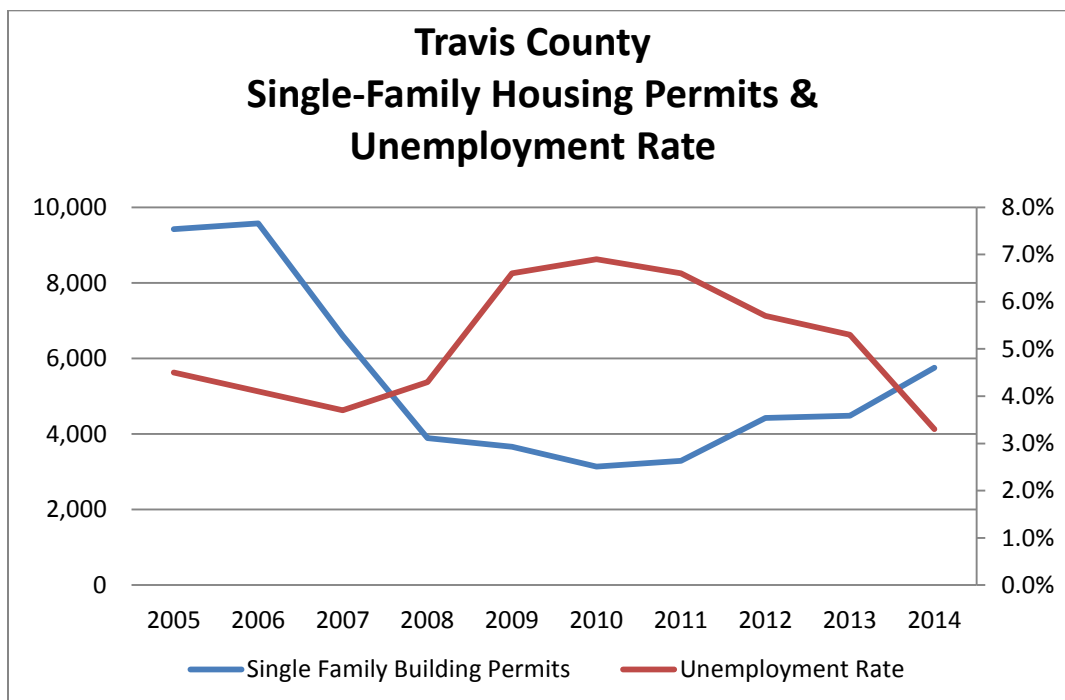
In presentations on the 2015 economic outlook for the state, Angelos Angelou, Ray Perryman, and Tom Meredith, Chairman of the Board of Managers of Meritage Capital, identified the following challenges that Texas must address to continue to be an economic leader: traffic and the need for improved road infrastructure and additional modes of public transportation; an adequate water supply; and a well-educated and trained workforce, especially for students coming through the public education system.

The Travis County Economy

For the first time in five years, the Austin Metropolitan Statistical Area (MSA), which includes all of Travis County, is not ranked by Forbes magazine as America's fastest-growing area. However, the Austin MSA continues to rank high on the top ten list, coming in at number two behind Houston, with the 2014 Gross Metro Product Growth at 4.95%.¹⁸ Ray Perryman projects the Austin-Round Rock MSA will continue to grow at over 4% through 2019.¹⁹

This economic growth will also drive population growth. According to the City of Austin demographer, Ryan Robinson, the estimated Travis County population as of January 1, 2015 is 1.16 million people. In ten years, the County population is expected to top 1.5 million people, a compounded annual growth rate just above 2.5%.²⁰

Angelos Angelou forecasts that the Austin market will add 69,400 new jobs through 2016, most of these seen in professional and business services. The economic data points to continued economic growth for Travis County. State and federal data, seen in the following chart, continue to show inverse trends in the unemployment rate and in the number of single-family home building permits. More new homes are being built in Travis County – an increase of over 28% over 2013 – and the average value per dwelling unit permitted increased by almost 14% from \$199,208 in 2013 to \$226,958 in 2014.²¹



Source: Texas A&M University Real Estate Center, Federal Reserve Bank of St. Louis

However, the Real Estate Council of Austin (RECA) issued a white paper, “Affordable Austin: Building the Housing We Need at Prices We Can Afford,” in January 2015 that calls for structural changes by the City of Austin to ensure an adequate housing supply for the next ten years. In the paper, RECA calls for the construction of 100,000 new housing units within the City of Austin by 2025 by “embrac[ing] a vision of building – and establishing policies that allow for – all kinds of housing, in all parts of town, at a variety of price points, at a pace that keeps up with growing local demand.” RECA calls for the City of Austin to change its “restrictive development policies that have already priced so many area workers out of the city.”²²

RECA’s recommendations to spur increased housing development are supported by Angelou’s statements indicating that housing in the Austin area is not overpriced but simply a case of the demand outstripping the supply of housing.²³

The U.S. Department of Housing and Urban Development estimates that the Austin-Round Rock Metropolitan Statistical Area’s Median Family Income has risen from \$67,300 in 2005 to \$75,400 in 2014, the last year for which data is available.²⁴

The poverty rate in Travis County saw an increase from 14.7% in 2007 to 19.2% in 2010, during the height of the Great Recession. Since 2010, the poverty rate has dropped, with the 2013 poverty rate at 16.1%.²⁵

Across the community, citizens, business leaders, and elected officials have raised concerns about housing affordability and the inadequacy of the region’s transportation system. Angelos Angelou stated in his economic outlook presentation in January 2015 that “economic development for [Austin] will choke with traffic” and that the area economy is over reliant on net in-migration to drive economic growth.

While the Travis County and broader Austin-Round Rock MSA economies are projected to continue growing at a healthy clip, the County and the rest of the taxing entities in the MSA must work together to find solutions to the regional issues impacting citizens.

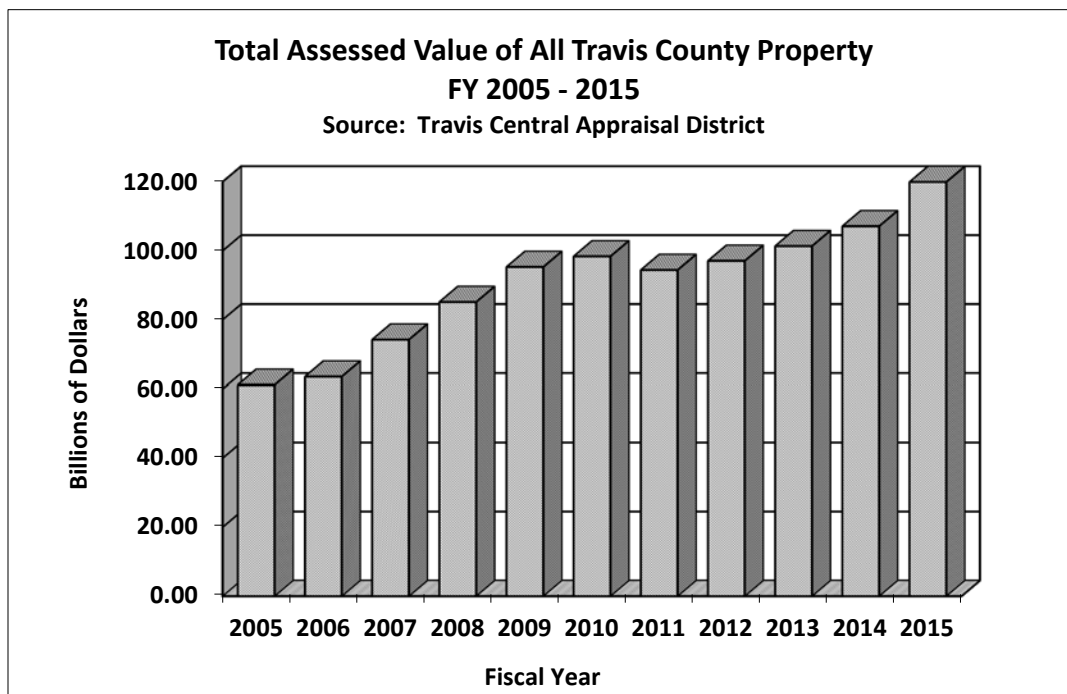
Five-Year Financial Forecast

Expanding the County's budgetary planning horizon beyond the next 18 months can strengthen fiscal discussions. Therefore, PBO has begun incorporating a five-year General Fund financial forecast into the annual budget guidelines. The following five-year financial forecast and modeling scenarios provide the Commissioners Court a platform to discuss priorities, prepare for the FY 2016 budget process, and plan for future years. This forecast is based on historical trends. The assumptions underlying the projections were prepared in consultation with the Travis Central Appraisal District (TCAD) and the County Auditor's Office. Estimates reflect conservative growth assumptions based on the most current information and will be further refined as additional information is available.

Over the last decade, Central Texas has seen unprecedented growth that has landed Austin in Forbes magazine's list of the fastest growing cities in the nation. This growth, coupled with a Consumer Price Index increase for the region of 2.2% per year and other factors such as limited growth in salaries, changing demographics, and a lack of adequate funding for transportation infrastructure, education, and health care by the State have placed greater pressures on the County's budget.

As such, County budget growth has been driven by a variety of factors, rather than a single issue or cost driver. The General Fund budgets for County offices and departments have grown at an approximate rate of

6% per year since 2005. County office and department budgets grew at a lower rate of 3.5% in FY 2015. This was based on direction from the Commissioners Court to help address some of the concerns regarding rapidly increasing residential home values and the corresponding impact to property tax bills. From 2005 to 2015, the total assessed value of all Travis County property has grown from \$61.11 billion to \$119.93 billion.



The five-year financial forecast modeling scenarios include assumptions about the value of properties to be certified as of January 1, 2015 that will be used to prepare the FY 2016 budget. The Chief Appraiser releases this information in July of each year. The year one assumptions will serve as the baseline for the estimated net taxable value for the five-year planning horizon. These preliminary estimates will change as new information is known. The following table outlines the major assumptions PBO used for the estimated tax rates and corresponding revenue at this early stage of the FY 2016 budget process.

Property Tax Base Assumptions for Initial Property Tax Estimate

Fiscal Year	New Construction Value	Net Taxable Value (NTV)	Total NTV Growth
FY 2016	\$2.3 billion	\$128.1 billion	7.0%
FY 2017	\$2.0 billion	\$135.2 billion	5.5%
FY 2018	\$2.0 billion	\$140.6 billion	4.1%
FY 2019	\$2.0 billion	\$146.3 billion	4.1%
FY 2020	\$2.0 billion	\$152.3 billion	4.1%

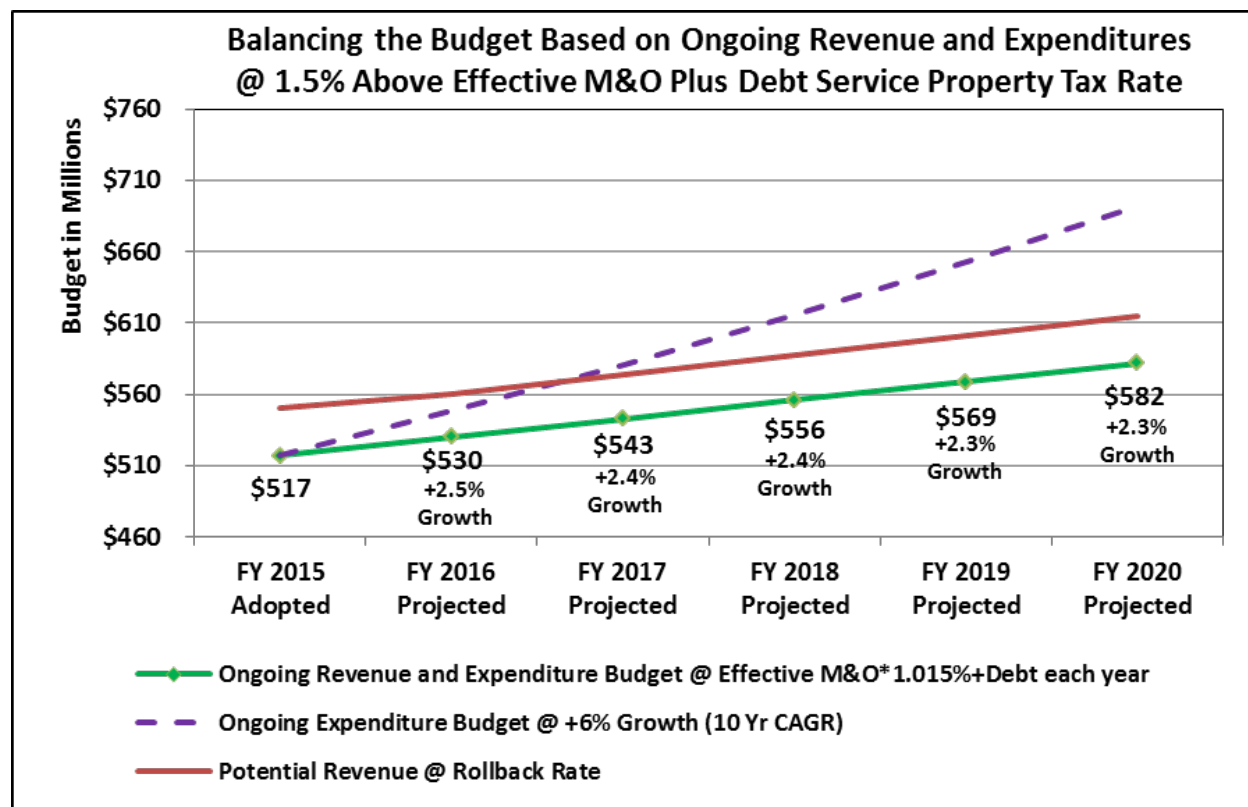
PBO's assumption for new construction of \$2.3 billion for the FY 2016 budget process is based on preliminary forecasts from TCAD. This is approximately \$300 million less than was certified for FY 2015, but higher than what PBO used as a planning figure at this time last year.

Based on these assumptions, PBO is currently estimating that the effective tax rate in FY 2016 would yield approximately \$2.8 million less in ongoing current tax revenue for General Fund maintenance and operations. The main reason for this decrease is that all revenue generated by new construction at the effective tax rate will go towards funding increased debt service requirements. Debt service is \$87 million in FY 2015 and is anticipated to be \$95 million in FY 2016. All assumptions for additional revenue are net of estimated tax rebates that are expected to be due to companies under the terms of performance-based economic development agreements.

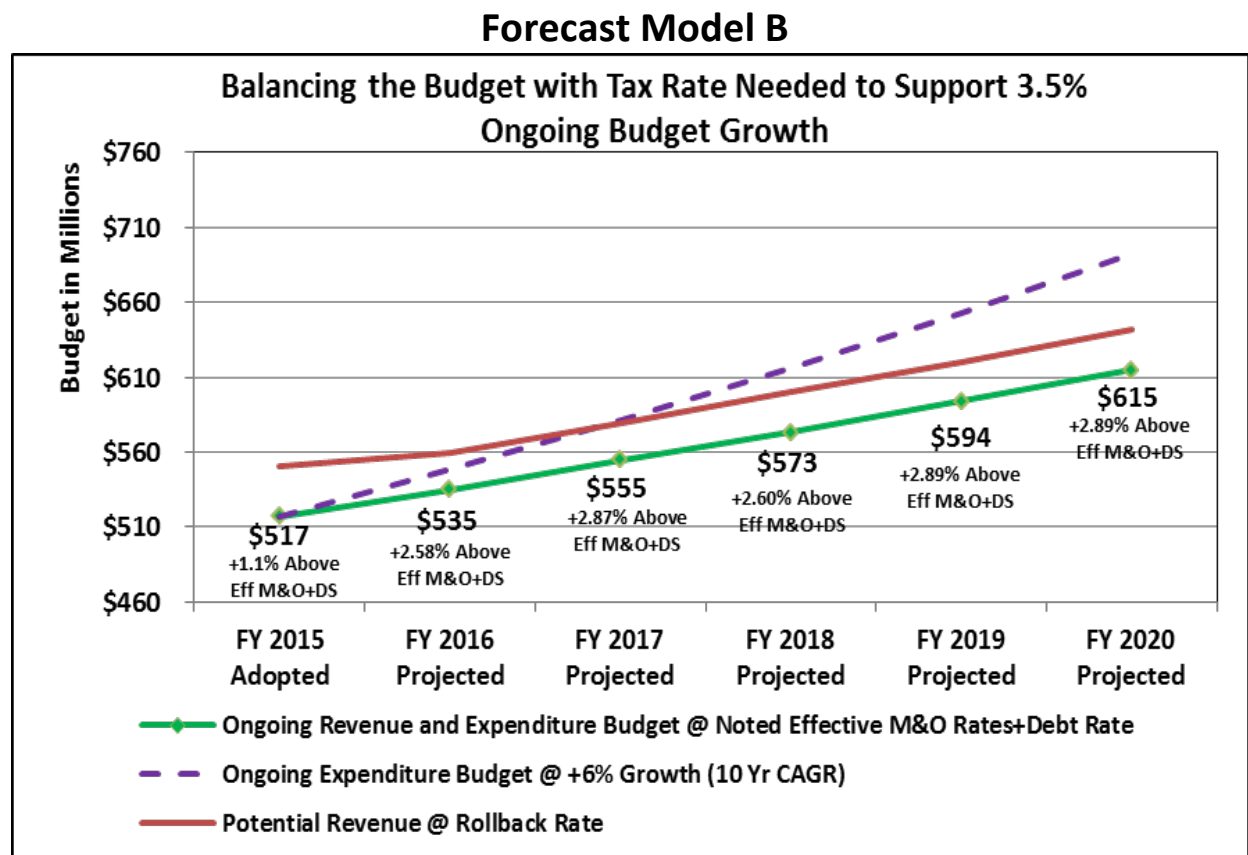
The forecasts that follow use the above assumptions to illustrate County budgetary growth and related estimated property tax rates from two differing perspectives.

Forecast Model A: This model limits the rate of ongoing expenditure growth to balance the County budget with an estimated property tax rate that is 1.5% above the effective maintenance and operations tax rate plus required debt service tax rate. Under this modeling scenario, ongoing revenue growth will average approximately 2.4% per year and is anticipated to provide the revenue needed to cover budget cost drivers that typically occur each year. This is lower than the ongoing departmental budget growth of 3.5% experienced in FY 2015 and substantially lower than average departmental growth seen in the last ten years. This scenario does not take into account additional funding for compensation, program enhancements, or unfunded mandates from the State. Offices and departments would be required to manage within their target budgets and redirect internal resources to execute the County's priority goals. Such an option may not be sustainable over the long-term given the projected population growth for Travis County.

Forecast Model A



Forecast Model B: The second scenario estimates the maintenance and operations tax rate plus debt service requirements needed to balance the County budget should the ongoing budget continue to grow at the FY 2015 rate of 3.5% per year over the five-year planning horizon. Because growth under this scenario would be 3.5% per year rather than approximately 2.4% (as estimated under Forecast Model A) and debt service is projected to increase over the next five years, Forecast Model B would be less affordable than Forecast Model A from a taxpayer's standpoint. However, the average difference in cost to the taxpayer between the two models is approximately a \$12 per year increase in each year of the five-year planning horizon. In addition, it would be necessary to examine the impact of this growth rate compared to the prior 10-year growth history to determine if this level of growth is sustainable long-term.



PBO Proposal: Rather than prescribing a set tax rate or set budget increase, PBO will propose a property tax rate for the FY 2016 Preliminary Budget that provides tax revenue sufficient to pay only for the required debt service and cost drivers identified in these budget guidelines.

Growing at a lower rate than prior years will require careful prioritization of limited resources and new efforts to improve the efficiency and effectiveness of County programs. This will require offices and departments to continue to plan for how to best manage their budgets within these limits. To that end, the Planning and Budget Office will request such planning information from offices and departments to incorporate into future analyses. This challenge will require continued collaboration between offices, departments, Commissioners Court, and the Planning and Budget Office to prioritize resources toward mandated core services and strong performing programs with measurable benefits to residents.

Cost Drivers

Each year, in anticipation of the annual budget process, the Planning and Budget Office prepares estimates of known cost drivers that bear weight on the availability of resources.

Debt Service

The largest incremental budget cost driver anticipated for the upcoming budget process is the increase in the required debt service payment in FY 2016. PBO has discussed this increase with the Commissioners Court during several debt model presentations. Debt service is expected to increase more than \$8 million in FY 2016 based

on debt previously issued and projects approved in the FY 2015 Adopted Budget.

Maintenance and Operations

The figures listed below represent projected FY 2016 expenses that will require additional fund to be made available either through significant reallocations of existing County resources or by adding new resources.

FY 2016 Preliminary Estimates	Low Ongoing	High Ongoing
Departmental Target Budgets	\$510 M	\$510 M
Countywide		
Health Plan & Risk Management	\$1.8 M	\$3.5 M
POPS Anniversary Step	1.6 M	1.8 M
Interlocal Agreements	1.1 M	1.6 M
New Criminal Courts	4.2 M	4.6 M
Subtotal Countywide	\$8.7 M	\$11.5 M
Program Specific		
BCP Transfer	\$1.2 M	\$1.5 M
Indigent Attorney Fees/Managed Assigned Counsel	0.9 M	1.1 M
Tech-Related and Other Approved Project Operating Costs	0.5 M	0.6 M
Sheriff's Office Inmate Costs	0.2 M	0.4 M
Subtotal Program Specific	\$2.8 M	\$3.6 M
Target Budgets and Costs Drivers	\$521.5 M	\$525.1 M
Preliminary Estimate Over Base Amount	\$11.5 M	\$15.1 M

Departmental Target Budgets

The Target Budget Level represents the 2015 Adopted Budget plus the annualized impact of any increases approved for 2015, less any one-time expenses and other reductions related to pilot programs and/or programs moved from ongoing to one-time funding status. The current departmental base budget amount for FY 2016 is \$510 million and represents the amounts needed to continue approved programs in offices and departments for the next fiscal year.

Countywide Cost Drivers

1. Benefits and Risk Management

Health Benefits: At these early stages, an estimated 3% to 6% increase for the FY 2016 health plan is included as a budget cost driver. While the County has been able to manage the cost increases to keep them below the national average, the aging of the County workforce, additional requirements of the Affordable Care Act, and recent trends in large claims will pose a challenge for the County to maintain costs below the national trend in the future.

Retirement: Based on information reported by the Texas County and District Retirement System (TCDRS) last year, PBO does not anticipate any increases to the required County contribution rate. For the FY 2015 budget, Commissioners Court approved maintaining the County contribution rate at 13.67%. PBO anticipates that the required County contribution rate will remain steady or drop for FY 2016. If the FY 2016 contribution requirement is below the FY 2015 rate, the rate will likely remain constant at 13.67% in the Preliminary Budget to increase the funded ratio of the plan as per best practice.

A retiree cost of living adjustment (COLA) for FY 2016 will not be included in the FY 2016 Preliminary Budget. Retiree COLAs are funded over 15 years and new GASB reporting requirements will designate retiree COLAs that are regularly adopted as “repeating.” A “repeating” COLA designation increases the net pension liability on the County’s balance sheet and lowers the funded ratio for financial reporting purposes. TCDRS will inform Travis County on an annual basis whether adopting a COLA in the new plan year will result in the designation. The most recent retiree COLA was approved in FY 2014.

Risk Management: The FY 2015 Adopted Budget included an additional \$300,000 to cover increased worker’s compensation contributions along with other cost increases related to property and casualty insurance premiums and claims. It is expected that there may be a smaller increase in FY 2016 to ensure the Risk Management Fund is well positioned to handle the risk outlook for the near-term given the escalation in costs incurred in the previous fiscal year.

2. Peace Officer Pay Scale – Step Increase

Employees on the Peace Officer Pay Scale are on a step scale with progression through the scale based on steady, incremental movements from one step to the subsequent step, in years when this type of increase was approved by Commissioners Court. If the Commissioners Court retains this pay scale in its current form, every attempt should be made to fund anniversary steps each year. Prior to FY 2015, the last step increase was funded in FY 2009.

3. Interlocal and Other Agreements

The County has interlocal agreements with the City of Austin and several other state and local partners in public safety and public service

efforts. Since FY 2012, these interlocals have increased nearly \$8 million or by 46%.

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 FY 2014 Waller Creek payment was approximately \$600,000 and Travis County has contributed \$2.1 million since FY 2009.

The Central Booking Interlocal with the City of Austin is a large interlocal agreement that impacts the revenue received by the County.

4. New 450th District Court and County Court-at-Law #9

PBO is anticipating budget requests related to these two new courts. Current estimates do not include the operating costs related to occupying the new District Attorney building, the construction of which is expected to commence soon. While the effective date of the new courts was noted as September 1, 2015, due to space limitations it is anticipated that the new courts will not be in operation until midway through FY 2016.

Program Specific Cost Drivers

5. Balcones Canyonlands Preserve (BCP)

The BCP operates under a regional Section 10(a) permit issued in 1996 to Travis County and the City of Austin under the Endangered Species Act by the U.S. Fish and Wildlife Service. The current budgeted transfer is \$13.2 million.

6. Indigent Attorney Fees/Managed Assigned Counsel

Indigent Attorney Fees have increased annually due to a variety of factors including increased caseload, the implementation of the Texas Fair Defense Act in January 2002, the Rothgery decision of 2008, and increased settings per case on the civil side with regards to Child Protective Services and family law cases.

7. Tech-Related and Other Approved Project Operating Costs

Every year, PBO reviews and scrutinizes a variety of operating cost increase requests and asks departments to internally fund such cost escalators when possible. However, there are some larger operating costs related to approved programs that may require additional resources.

8. Sheriff's Office Inmate Costs

The cost of providing care of inmates in Travis County custody has varied by year depending on a number of factors. The FY 2015 Adopted Budget includes ongoing and one-time resources for medical and pharmaceutical costs based on historical growth patterns in the jail population and estimates of inflationary increases in those costs. These costs are being monitored, but additional resources may be needed if medical costs exceed original projections. The actual amount needed for FY 2016 will be refined during the budget process.

Other Considerations

9. Classified Market Salary Study and Peace Officer Pay Scale Study

The last Market Salary Study resulted in a budget increase of \$5.9 million that covered a market increase for 275 of the 464 job titles

reviewed. In addition, employees on the Peace Officer Pay Scale (POPS) received an average 11.4% salary increase totaling \$10 million. HRMD is in the midst of conducting a Market Salary Study for job titles on the classified pay scale. In addition, HRMD is expecting to receive a salary study prepared by a consultant for the Sheriff's law enforcement association for Sheriff's peace officer job titles. The methodology used by the consultant was reviewed by HRMD and approved by Commissioners Court prior to the start of the study.

The results of these studies are yet to be finalized and the full cost impacts are not known at this time. Should the Commissioners Court wish to implement the results of one or both of these market studies, PBO will be given direction to include these costs with a likely corresponding adjustment to the FY 2016 tax rate assumptions presented in early March.

The Known Unknowns

10. Reduce EMS Work Week

The City of Austin currently operates the EMS ground program with paramedics operating on a 48-hour work week. A City of Austin study group is currently analyzing the stress and work conditions of paramedic staff.

11. Public Integrity Unit

In June 2013, the Texas Governor line-item vetoed approximately \$3.7 million in annual funding for the entirely state-funded District Attorney's Public Integrity Unit (PIU). During the FY 2014 budget process, the PIU was reduced from 34.5 FTE to a unit consisting of 23.5 FTE and funded through County and Forfeited Property funds. The FY

2015 Adopted Budget includes a combination of ongoing, one-time and discretionary funds for this program.

12. Other Issues

There are a variety of additional issues that could have an impact on the development of the FY 2016 Preliminary Budget. The Planning and Budget Office will work with departments and offices to continue monitoring these issues and keep the Commissioners Court apprised of any substantive changes. Such potential issues include:

- Statutory or budgetary changes related to the 84th Texas Legislature;
- External placement for juveniles;
- Changes in assumptions that affect 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;
- Unexpected decreases in state or federal grant funds for established programs with proven results; and
- Cost increases and/or revenue decreases related to ongoing discussions with the City of Austin on central booking.

Reserve Levels

Local governmental entities employ the use of reserves to help mitigate unforeseen risks and provide a buffer should additional resources be required for essential services beyond departmental budgeted expenditures. Travis County has three primary types of budgeted reserves. These are 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 2016, Commissioners Court will re-establish the Unallocated Reserve at the historic 11% level. One-time funds that result from this recommendation will be used for capital purchases in Capital Acquisition Resources (CAR) Account to reduce future borrowing costs. Commissioners Court representatives and the County's financial staff will alert the rating agencies of the proposed adjustment and the rationale behind the change. An Allocated Reserve totaling 1%, excluding earmarks, will be targeted in FY 2016.

In addition, the Emergency Reserve is planned to remain at \$5 million for FY 2016. The recommended reduction in the Unallocated Reserve from 12% to 11% moving forward benefits from maintaining the emergency reserve at this level. It may be possible to reduce the emergency reserve over time so long as it continues to provide the flexibility needed by the Commissioners Court to manage its resources in a fiscally prudent manner. Any future proposed reduction to this reserve will be recommended to be implemented over more than one budget cycle to ensure a controlled decrease in Travis County's general purpose reserves and resulting impact on the fund balance.

Tax Rate

The Commissioners Court has strived to ensure that programs and services are adequately funded to serve Travis County residents through a managed tax policy approach of approving small adjustments to the property tax rate, above the effective rate, over time. The

Commissioners Court reaffirms its commitment to tax affordability through the annual adoption of a 20% homestead exemption, the maximum allowed by Texas law. Furthermore, Travis County offers an additional \$70,000 exemption on residential homesteads for homestead owners who are 65 years of age and older and/or disabled. These exemptions reduce the taxable value of a residential homestead for Travis County homeowners. The Travis County portion of the tax bill for a typical taxable homestead has averaged less than 20% since FY 2004, when PBO began tracking this statistic.

The managed tax policy approach is based on the premise that modest changes in the tax rate over time are the best way to respond to the increasing cost of delivering services. Even when new construction activity is underway and results in added value to the tax base, the effective tax rate is not always sufficient to generate the funding needed to keep pace with a growing population and rising costs.

This past year, discussions in the community about affordability brought the tax rate to the forefront as many taxpayers experienced increased taxable homestead values, while household income did not necessarily keep pace with upward cost pressures in general. Due to the guidance provided by the Commissioners Court for the FY 2015 budget process, the property tax bill for the average taxable homestead decreased by \$5 compared to the previous year. Travis County was the only major taxing unit within the area to decrease its portion of the property tax bill for the average taxable homestead in FY 2015. Commissioners Court remains committed to balancing funding for needed services against the affordability of the Travis County tax bill.

Based on the Planning and Budget Office property tax base assumptions, Commissioners Court directs PBO to balance the Preliminary Budget at a tax rate sufficient to cover the cost drivers listed earlier in this document. Current estimates indicate that a tax

rate of 1.5% above the effective maintenance and operations rate may be sufficient to fund the identified cost drivers and will be targeted for the development of the FY 2016 Preliminary Budget as shown in the table that follows. Preparing the FY 2016 Preliminary Budget at this proposed tax rate would result in an estimated \$21 increase in the annual tax bill for a Travis County resident who owns an average-valued homestead or median-valued homestead. As noted earlier the property values used in the estimate are very preliminary and will be final after receipt of the certified values in late July.

**Estimated Average Annual Tax Impact on Homestead Owners
for the FY 2016 Preliminary Budget**

	Current FY 2015	Projected FY 2016	Difference	
			\$	%
Ad Valorem Tax Rate per \$100 of Taxable Valuation	45.63 ¢	44.44 ¢	-1.19 ¢	-2.6%
Average Taxable Value After 20% Homestead Exemption and other required adjustments	\$240,026	251,064	\$11,038	4.6%
Annual Tax Impact for Average Taxable Homestead	\$1,095	\$1,116	\$21	1.9%
Median Taxable Value After 20% Homestead Exemption and other required adjustments	\$180,760	\$190,260	\$9,500	5.3%
Annual Tax Impact for Median Taxable Homestead	\$825	\$846	\$21	2.6%

The information in this table is based on preliminary estimates. These figures will be updated with the certification of appraised values by TCAD.

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 Fiscal Year 2016 budget submissions, and to assist the Planning and Budget Office in preliminary preparations for the upcoming budget cycle.

Budget Submissions

Departments and offices are required to submit their budgets at the FY 2016 Target Budget Level. This Target Budget Level represents the 2015 Adopted Budget plus the annualized impact of any increases approved for 2015, less any one-time expenses and other reductions related to pilot programs and/or programs moved from ongoing to one-time funding status.

Departments and offices are urged to collaborate with the Planning and Budget Office to identify and implement opportunities for savings and efficiencies.

Budget submissions are due on Monday, May 4, 2015.

Employee Public Hearing

Every year, Commissioners Court seeks input from County employees on budget issues such as compensation and benefits. Commissioners Court will hold an employee public hearing on employee compensation and benefits on June 18 at 4:30 PM in the Commissioners Courtroom at 700 Lavaca Street. This hearing is held every year and provides an opportunity for all County employees, employee groups and retirees to

give the Commissioners Court feedback on compensation and benefits for the following fiscal year.

Maintaining Current Service Levels

Offices and departments have the flexibility within their target budgets to repurpose funds to accomplish their highest priority goals. Directors and managers need 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 in FY 2016 rather than on budget requests for additional resources.

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 **April 3** so that it can be included in the department's overall budget submission.

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 2016 appropriations. Non-County organizations submitting a request will be subject to the same funding criteria as listed under section F that follows.

Unspent Balances, Zero-Based Line Items, 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. Departments and offices with such vacancies will be required to document the reason for the long-term vacancy as part of their budget submission.

Non-Property Tax Revenue

Every year as part of the budget process, fees are reviewed to determine whether an appropriate level of cost recovery is achieved. The Commissioners Court strongly encourages offices and departments to identify appropriate cost recovery opportunities related to non-property tax revenue. Attention should be paid to fines and fees that have not been reviewed or adjusted in several years.

Special One-Time Funding for Select New Programs

The Commissioners Court is supportive of innovative programs that can provide improved services, streamlined business practices, and cost reductions. Due to the renewed focus on moderated growth of the County budget, property tax affordability for Travis County residents, and performance management, a very limited amount of one-time resources will be made available to support such innovative programs.

Departments and offices 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
 - 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 2016, FY 2017, and FY 2018).
- 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

Approved by Commissioners Court on March 10, 2015

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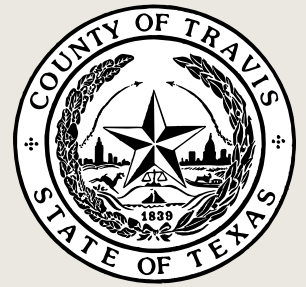
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Travis County

Fiscal Year 2016

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

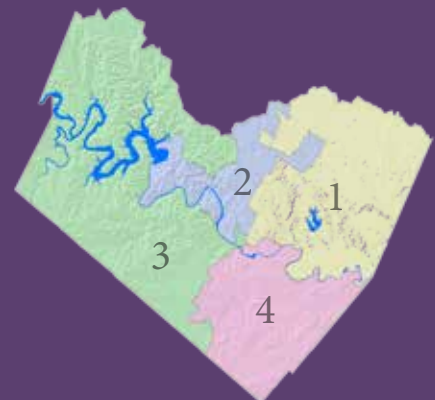
Commissioners

Precinct 1 Ron Davis

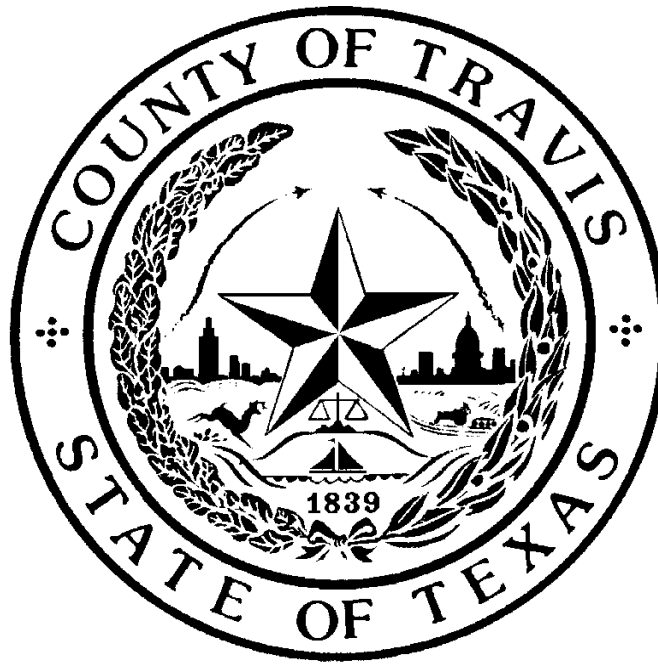
Precinct 2 Brigid Shea

Precinct 3 Gerald Daugherty

Precinct 4 Margaret Gómez



Travis County Budget Rules Fiscal Year 2016



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

FISCAL YEAR 2016 TRAVIS COUNTY BUDGET RULES

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INTRODUCTION

The Fiscal Year 2016 (FY 2016) budget rules and policies were adopted by the Travis County Commissioners Court on September 15, 2015. 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 2016, 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 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, 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 Internal Order. 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. Internal Orders 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) accounts to fund centers outside of CAR accounts. The CAR accounts 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/iri/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 PBO 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 - 504020-504030 commitment items). 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 PBO 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. If a position is vacant and documentation of the vacancy accompanies a budget adjustment, departments can automatically move funds within their department. 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 of the following Services budget control group commitment items to temporarily fill a vacant regular position:

511950, Temp Personnel Services–Clerical/Managerial/Exec

511120, Other Medical Services

511040, Nursing Services

511050, Pharmacist Services

- d) 502010, Overtime for employees performing the duties of a vacant position

- 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.
2. Departments can automatically move funds from 503090, Performance Pay to salary budget control groups based on approved annualized compensation awards.
 3. Departments can automatically move funds if the funds requested to be moved are from Grant funds and the change is allowed by the grantor.
 4. 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.
 5. 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.
 6. Departments can automatically move funds to implement changes among budget control groups related to approved interlocal agreements.
 7. Departments can automatically move funds to transfer budget to 502010, Overtime as allowed in Budget Rule #4, Overtime.
 8. 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.
 9. 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 #15).
 10. 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.
 11. Departments can automatically move funds between departments managed by a single County Executive in accordance with these budget rules.
 12. 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.

13. Departments can automatically move funds if Commissioners Court votes to allow the change an automatic adjustment.
14. Departments can automatically move funds to correct projected negative balances in personnel budget control groups.
15. Departments can automatically move funds to correct administrative or technical errors.

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 PBO with sufficient documentation by Thursday at 5:00 PM, at least 12 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 that 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 that the item is to appear on the Commissioners Court's agenda.

Budget adjustments that 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 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.

Intergovernmental Contracts: New Budget adjustments that establish 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 that establish 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 that do not fall within the automatic, transfer, amendment, discussion, or new categories are placed under this category.

DISALLOWED BUDGET ADJUSTMENTS

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

1. Move funds out of any reserve obligations within a fund or department, 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 (a reclassification of expenditures may be permitted in special circumstances)

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 (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 PBO.

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 2016 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 that meets 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 that 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 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 that will be 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 PBO 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 should 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, and determine if any encumbrances can legally be unencumbered. Departments must notify the Purchasing Office of any encumbrances that need 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) and Type FC (for funds certification to begin procurement process and prior to contract award) funds reservations are eligible to carry forward to the following fiscal year after PBO 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 this budget was 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.

EXCEPTION TO RULE #11

Capital projects budgeted in Voter Approved and State Highway Bonds and grant funds are excluded from the requirement to transfer liquidations from prior year encumbrances to the applicable reserve. CAR and Certificate of Obligation project funds are excluded from the requirement to transfer liquidations from prior year encumbrances to the appropriate reserve, unless the project is complete.

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. PBO 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.

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 in-kind printing must be made by a sponsoring County Executive or elected/appointed official to the Director of Records Management and Communication Resources or the appropriate designee. The Director of RMCR may reject the print request based on internal county print needs and workload. The sponsoring department must transfer funding for the in-kind 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. Please see the Auditor's Travel Policy for detailed information on travel rules and process.

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 15% 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. First class travel
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 1-4 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, attesting that all 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.

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 15% 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.

RULE #16: WIRELESS POLICY

Departments must comply with Travis County Code, [Chapter 39, 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 40, 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 benefits 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 PBO, 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. At the latest, 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 PBO. These adjustments occur after the end of the fiscal year in preparation for final closing. PBO will present these adjustments for ratification by Commissioners Court.

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 4050

All expenditures for reimbursable agreements within Fund 4050 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 4050 (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. 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:

- a) 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.

- b) Comply with purchasing statutes and obtain written approval from the Purchasing Agent prior to making the purchase.
- c) 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.

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 generally are centrally budgeted in SAP but are included for illustrative purposes only. PBO 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

1120040001 – Information and Telecommunication Systems/Technical Support

511550 – Hardware/Software Maintenance

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

1490350001/1490430145 – Transportation and Natural Resources/County Fleet Maintenance

1570020001 – Records Management and Communication Resources

510200 – Other Equipment (paper)

511650 – Rent Office Equipment (copier rental and extra copies)

1570060001/1570070001

– Records Management and Communication Resources

510020 – Books (law books for all departments and courts, excluding the law library)

1570080001 – Records Management and Communication Resources

511730 – Postal/Freight Services Out (postage)

1570100001 – Records Management & Communication Resources

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 General Fund Law Library Services Printing Television Services Records Storage Records Management Consulting Imaging Services Postage	RMCR	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, PBO, 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/2016>, 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

- The County Auditor's Office reviews the application for fiscal requirements.
- The County Attorney reviews it for legal requirements.
- PBO 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/iri/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 the Appendix for the approved indirect cost rate for most departments as of August 25, 2015. 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/iri/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.

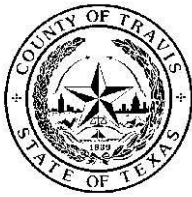
GRANT CLOSE-OUT

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 2016 GRANT SUMMARY SHEET

Contract #:

SAP #:

Check One:	Application Approval: ☐	Permission to Continue: ☐
	Contract Approval: ☐	Status Report: ☐
Check One:	Original: ☐	Amendment: ☐
Check One:	New Grant: ☐	Continuation Grant: ☐
Department/Division:		
Contact Person/Title:		
Phone Number:		

Grant Title:			
Grant Period:	From:	To:	
Fund Source:	Federal: ☐	State: ☐	Local: ☐
Grantor:			
Will County provide grant funds to a sub-recipient?	Yes: ☐	No: ☐	
Are the grant funds pass-through from another agency? If yes, list originating agency below.	Yes: ☐	No: ☐	
Originating Grantor:			

Budget Categories	Grant Funds	County Cost Share	<i>Budgeted County Contribution #519880 (Cash Match)</i>	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	
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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	☐		
County Attorney	☐		

Performance Measures					
#	Measure	Actual FY 14 Measure	Projected FY 15 Measure	Projected FY 16 Measure	Projected FY 17 Measure
+	-	Applicable Departmental Measures			
1.					
2.					
3.					
+	-	Measures for the Grant			
1.					
	Outcome Impact Description				
2.					
	Outcome Impact Description				
3.					
	Outcome Impact Description				

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.

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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) 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. 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. Food, refreshments, decorations, entertainment or other expenses associated with a ceremony, reception or dinner are not allowable expenses.

F. FOOD AND BEVERAGE

A department 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.

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. 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, 2015, are shown below.

Base Salary	
FICA OASDI (506010)	Base Salary (up to \$117,000) x 0.062
FICA Medicare (506020)	Base Salary x 0.0145
Medical Insurance (506030)	Months on Payroll x \$895.55
Life Insurance (506040)	Months on Payroll x \$8.25
Retirement (506050)	Base Salary x 0.1367 (effective January 1, 2015)
Workers Compensation Insurance (506060)	Base Salary x "WCI Factor" shown below

Job Description	"WCI Factor"
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

I. 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 25, 2015

Number	Department Name	Calculated Rate
101	County Judge	325.17%
102	Commissioner - Precinct 1	52.48%
103	Commissioner - Precinct 2	76.98%
104	Commissioner - Precinct 3	110.97%
105	Commissioner - Precinct 4	54.63%
108	Tax Assessor-Collector	84.40%
NA	Exposition Center	19.22%
119	County Attorney	40.08%
120	County Clerk	45.69%
121	District Clerk	45.64%
122	Civil Courts	34.83%
123	District Attorney	25.11%
124	Criminal Courts	70.06%
125	Probate Court	24.79%
126	Justice of Peace – Precinct 1	75.06%
127	Justice of Peace – Precinct 2	54.84%
128	Justice of Peace – Precinct 3	64.35%
129	Justice of Peace – Precinct 4	64.90%
130	Justice of Peace – Precinct 5	59.16%
131	Constable - Precinct 1	34.01%
132	Constable - Precinct 2	32.86%
133	Constable - Precinct 3	39.25%
134	Constable - Precinct 4	45.04%
135	Constable - Precinct 5	30.20%
137	Sheriff	24.08%
138	Medical Examiner	34.59%
139	Community Supervision & Corrections	33.67%
140	Counseling and Educational Services	56.09%
142	Pretrial Services	56.97%
143	Juvenile Public Defender	28.88%
145	Juvenile Probation	29.42%
147	Emergency Services	77.86%
149	Transportation and Natural Resources	59.36%
154	Civil Service Commission	12.29%
155	Justice Planning	37.93%
158	Health and Human Services	76.18%
159	Emergency Medical Services	30.52%
	Composite Travis County Rate	37.25%

J. PEACE OFFICER PAY SCALE (SHERIFF'S OFFICE)

PG		STEP	1	2	3	4	5	6	7	8	9	10	11
80	Cadet	hr	18.71	19.09									
		mo	3,243.29	3,308.15									
		yr	38,919.50	39,697.84									
81	Corrections Officer	hr	21.33	21.87	22.40	22.94	23.49	24.05	24.75	25.35	25.96	26.58	27.19
		mo	3,697.36	3,791.37	3,882.37	3,975.54	4,070.96	4,168.67	4,290.76	4,393.74	4,499.20	4,607.18	4,713.14
		yr	44,368.27	45,496.46	46,588.46	47,706.46	48,851.50	50,024.00	51,489.15	52,724.88	53,990.35	55,286.19	56,557.70
82	Cert Peace Officer (CPO)	hr	22.61										
		mo	3,919.19										
		yr	47,030.26										
83	Sr Corrections Officer	hr	23.19	23.78	24.35	24.93	25.53	26.14	26.91	27.55	28.21	28.89	29.56
		mo	4,018.86	4,121.07	4,219.97	4,321.25	4,424.96	4,531.16	4,663.88	4,775.80	4,890.43	5,007.79	5,122.97
		yr	48,226.26	49,452.83	50,639.68	51,855.02	53,099.49	54,373.90	55,966.56	57,309.62	58,685.12	60,093.49	61,475.65
72	LE Deputy Sheriff	hr	25.15	25.65	26.16	26.68	27.22	27.76	28.32	28.88	29.46	30.05	30.65
		mo	4,358.48	4,445.65	4,534.56	4,625.24	4,717.75	4,812.12	4,908.35	5,006.53	5,106.64	5,208.79	5,312.96
		yr	52,301.81	53,347.84	54,414.67	55,502.93	56,613.02	57,745.38	58,900.19	60,078.30	61,279.71	62,505.46	63,755.54
84	Sr CPO	hr		25.35	25.96	26.58	27.22	27.87	28.69	29.37	30.08	30.80	31.51
		mo		4,393.46	4,498.90	4,606.87	4,717.44	4,830.66	4,972.15	5,091.48	5,213.68	5,338.81	5,461.60
		yr		52,721.55	53,986.82	55,282.45	56,609.28	57,967.94	59,665.84	61,097.71	62,564.11	64,065.66	65,539.14
74	LE Sr Deputy Sheriff	hr	26.91	27.55	28.21	28.89	29.58	30.29	31.18	31.93	32.69	33.48	34.25
		mo	4,663.57	4,775.49	4,890.12	5,007.46	5,127.65	5,250.72	5,404.52	5,534.22	5,667.05	5,803.04	5,936.51
		yr	55,962.82	57,305.87	58,681.38	60,089.54	61,531.81	63,008.61	64,854.19	66,410.66	68,004.56	69,636.53	71,238.13
75	LE Detective	hr			35.43	36.00	36.57	37.16	37.75	38.98	39.60	40.23	40.88
		mo			6,141.50	6,239.76	6,339.58	6,441.00	6,544.08	6,755.67	6,863.76	6,973.58	7,085.09
		yr			73,697.94	74,877.09	76,074.96	77,291.97	78,528.94	81,068.00	82,365.09	83,682.98	85,021.04
88	Corrections Sergeant	hr	35.06	35.73	36.42	37.12	37.83	38.51	39.20	39.91	40.63	41.61	42.03
		mo	6,076.67	6,193.34	6,312.25	6,433.49	6,556.99	6,675.00	6,795.17	6,917.51	7,042.00	7,212.66	7,284.80
		yr	72,920.02	74,320.06	75,746.94	77,201.90	78,683.90	80,099.97	81,542.03	83,010.10	84,503.95	86,551.92	87,417.62
76	LE Sergeant	hr					39.34	40.05	40.77	41.50	42.25	43.28	43.71
		mo					6,819.26	6,942.02	7,066.97	7,194.18	7,323.68	7,501.19	7,576.21
		yr					81,831.15	83,304.21	84,803.68	86,330.19	87,884.16	90,014.29	90,914.51
89	Corrections Lieutenant	hr				42.15	42.96	43.79	44.63	45.52	46.43	47.36	48.31
		mo				7,306.59	7,446.92	7,589.83	7,735.59	7,890.34	8,048.14	8,209.08	8,373.27
		yr				87,679.07	89,363.04	91,078.00	92,827.07	94,684.10	96,577.73	98,509.01	100,479.18
77	LE Lieutenant	hr							46.41	47.34	48.29	49.25	50.24
		mo							8,045.02	8,205.93	8,370.04	8,537.45	8,708.20
		yr							96,540.29	98,471.15	100,440.50	102,449.36	104,498.37
PG		STEP	12	13	14	15	16	17	18	19	20	21	
81	Corrections Officer	hr	27.82	28.46	29.55	29.55	29.55	29.55	29.55	29.55	29.55	29.55	
		mo	4,821.54	4,932.44	5,121.24	5,121.24	5,121.24	5,121.24	5,121.24	5,121.24	5,121.24	5,121.24	
		yr	57,858.53	59,189.31	61,454.85	61,454.85	61,454.85	61,454.85	61,454.85	61,454.85	61,454.85	61,454.85	
82	Cert Peace Officer (CPO)	hr											
		mo											
		yr											
83	Sr Corrections Officer	hr	30.24	30.93	32.11	32.11	32.11	32.11	32.11	32.11	32.11	32.11	
		mo	5,240.80	5,361.34	5,566.57	5,566.57	5,566.57	5,566.57	5,566.57	5,566.57	5,566.57	5,566.57	
		yr	62,889.63	64,336.06	66,798.78	66,798.78	66,798.78	66,798.78	66,798.78	66,798.78	66,798.78	66,798.78	
72	LE Deputy Sheriff	hr	31.26	31.89	32.53	32.53	32.53	32.53	32.53	32.53	32.53	32.53	
		mo	5,419.22	5,527.60	5,638.15	5,638.15	5,638.15	5,638.15	5,638.15	5,638.15	5,638.15	5,638.15	
		yr	65,030.58	66,331.20	67,657.82	67,657.82	67,657.82	67,657.82	67,657.82	67,657.82	67,657.82	67,657.82	
84	Sr CPO	hr	32.23	32.98	34.24	34.24	34.24	34.24	34.24	34.24	34.24	34.24	
		mo	5,587.21	5,715.72	5,934.50	5,934.50	5,934.50	5,934.50	5,934.50	5,934.50	5,934.50	5,934.50	
		yr	67,046.51	68,588.62	71,214.00	71,214.00	71,214.00	71,214.00	71,214.00	71,214.00	71,214.00	71,214.00	
74	LE Sr Deputy Sheriff	hr	35.04	35.84	37.21	37.21	37.21	37.21	37.21	37.21	37.21	37.21	
		mo	6,073.06	6,212.74	6,450.55	6,450.55	6,450.55	6,450.55	6,450.55	6,450.55	6,450.55	6,450.55	
		yr	72,876.75	74,552.82	77,406.58	77,406.58	77,406.58	77,406.58	77,406.58	77,406.58	77,406.58	77,406.58	
75	LE Detective	hr	41.53	42.19	42.87	43.56	43.56	43.56	43.56	43.56	43.56	43.56	
		mo	7,198.50	7,313.66	7,430.66	7,549.59	7,549.59	7,549.59	7,549.59	7,549.59	7,549.59	7,549.59	
		yr	86,381.98	87,763.94	89,167.94	90,595.02	90,595.02	90,595.02	90,595.02	90,595.02	90,595.02	90,595.02	
88	Corrections Sergeant	hr	42.78	43.55	44.34	45.14	45.39	45.39	45.57	45.57	45.57	45.57	
		mo	7,415.93	7,549.41	7,685.29	7,823.63	7,868.40	7,868.40	7,899.48	7,899.48	7,899.48	7,899.48	
		yr	88,991.14	90,592.94	92,223.46	93,883.50	94,420.77	94,420.77	94,793.71	94,793.71	94,793.71	94,793.71	
76	LE Sergeant	hr	44.50	45.30	46.11	46.94	47.21	47.21	47.85	47.85	47.85	47.85	
		mo	7,712.59	7,851.41	7,992.73	8,136.60	8,183.12	8,183.12	8,294.45	8,294.45	8,294.45	8,294.45	
		yr	92,551.06	94,216.93	95,912.75	97,639.15	98,197.42	98,197.42	99,533.41	99,533.41	99,533.41	99,533.41	
89	Corrections Lieutenant	hr	49.09	50.07	51.07	52.10	53.14	53.55	53.58	53.58	53.58	53.58	
		mo	8,509.16	8,679.36	8,852.93	9,029.99	9,210.60	9,282.69	9,286.56	9,286.56	9,286.56	9,286.56	
		yr	102,109.90	104,152.26	106,235.17	108,359.89	110,527.25	111,392.32	111,438.70	111,438.70	111,438.70	111,438.70	
77	LE Lieutenant	hr	51.05	52.08	53.12	54.18	55.26	55.70	55.70	55.70	55.70	55.70	
		mo	8,849.52	9,026.51	9,207.05	9,391.18	9,579.01	9,654.03	9,654.03	9,654.03	9,654.03	9,654.03	
		yr	106,194.19	108,318.08	110,484.61	112,694.19	114,948.08	115,848.30	115,848.30	115,848.30	115,848.30	115,848.30	

EMPLOYEES WHO ARE IN POSITIONS SUBJECT TO TCSO POPS THE FOLLOWING APPLIES MONTHLY:

CERTIFIED FTO:	\$125	BI-LINGUAL SKILLS TEST:	\$125	TCLEOSE LICENSE:	
		SPANISH, VIETNAMESE		INTERMEDIATE	ADVANCED
		AMERICAN SIGN LANGUAGE		\$50	\$100
					MASTERS
					\$150

Positions on the Peace Officer Pay Scale are paid 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.

K. PEACE OFFICER PAY SCALE (NOT IN SHERIFF'S OFFICE)

PG		STEP	1	2	3	4	5	6	7	8	9	10	11
58	Fire Marshall Deputy II	hr	30.01	30.63	31.25	31.75	32.26	32.77	33.30	34.38	34.93	35.48	36.05
		mo	5,202.29	5,308.47	5,416.80	5,503.47	5,591.51	5,680.96	5,771.88	5,958.50	6,053.83	6,150.70	6,249.05
		yr	62,427.51	63,701.61	65,001.58	66,041.60	67,098.11	68,171.52	69,262.52	71,501.98	72,646.01	73,808.39	74,988.56
59	Fire Marshall Deputy III	hr	33.35	34.03	34.72	35.28	35.84	36.42	37.00	38.20	38.81	39.43	40.06
		mo	5,780.33	5,898.30	6,018.67	6,114.96	6,212.79	6,312.18	6,413.20	6,620.55	6,726.48	6,834.11	6,943.39
		yr	69,363.90	70,779.57	72,223.98	73,379.55	74,553.46	75,746.13	76,958.36	79,446.64	80,717.79	82,009.32	83,320.62
60	Deputy Constable Park Ranger	hr	23.89	24.37	24.85	25.35	25.86	26.37	26.90	27.44	27.99	28.55	29.12
		mo	4,140.55	4,223.37	4,307.84	4,393.98	4,481.86	4,571.51	4,662.93	4,756.20	4,851.31	4,948.36	5,047.31
		yr	49,686.62	50,680.45	51,694.03	52,727.79	53,782.35	54,858.13	55,955.12	57,074.37	58,215.66	59,380.26	60,567.73
62	Deputy Constable Sr Park Ranger Sr	hr	25.56	26.17	26.80	27.44	28.10	28.78	29.62	30.33	31.06	31.81	32.54
		mo	4,430.38	4,536.72	4,645.61	4,757.08	4,871.27	4,988.19	5,134.29	5,257.51	5,383.70	5,512.88	5,639.88
		yr	53,164.59	54,440.67	55,747.33	57,084.98	58,455.28	59,858.24	61,611.47	63,090.14	64,604.38	66,154.61	67,676.13
63	Park Ranger Supervisor	hr	29.30	29.90	30.51	31.13	31.77	32.34	32.92	33.52	34.12	34.95	35.30
		mo	5,079.07	5,182.72	5,288.49	5,396.40	5,506.56	5,605.69	5,706.58	5,809.30	5,913.87	6,057.22	6,117.80
		yr	60,948.78	62,192.62	63,461.84	64,756.85	66,078.69	67,268.24	68,479.01	69,711.62	70,966.48	72,686.64	73,413.60
64	Constable Sergeant	hr	34.47	35.18	35.89	36.63	37.37	38.05	38.73	39.43	40.14	41.11	41.52
		mo	5,975.37	6,097.31	6,221.75	6,348.72	6,478.30	6,594.92	6,713.63	6,834.48	6,957.50	7,126.13	7,197.41
		yr	71,704.46	73,167.74	74,660.98	76,184.58	77,739.58	79,139.01	80,563.60	82,013.78	83,489.95	85,513.58	86,368.88
65	Chief Park Ranger	hr	34.47	35.18	35.89	36.63	37.37	38.05	38.73	39.43	40.14	41.11	41.52
		mo	5,975.37	6,097.31	6,221.75	6,348.72	6,478.30	6,594.92	6,713.63	6,834.48	6,957.50	7,126.13	7,197.41
		yr	71,704.46	73,167.74	74,660.98	76,184.58	77,739.58	79,139.01	80,563.60	82,013.78	83,489.95	85,513.58	86,368.88
66	Chief Dep Constable	hr	37.00	37.76	38.53	39.32	40.12	40.94	41.77	42.61	43.46	44.33	45.22
		mo	6,413.96	6,544.86	6,678.43	6,814.72	6,953.80	7,095.71	7,240.52	7,385.34	7,533.03	7,683.71	7,837.37
		yr	76,967.49	78,538.30	80,141.15	81,776.66	83,445.65	85,148.54	86,886.18	88,624.02	90,396.38	92,204.53	94,048.45
67	Investigator	hr	34.03	34.72	35.43	36.00	36.57	37.16	37.75	38.98	39.60	40.23	40.88
		mo	5,898.29	6,018.67	6,141.50	6,239.76	6,339.58	6,441.00	6,544.08	6,755.67	6,863.76	6,973.58	7,085.09
		yr	70,779.49	72,224.05	73,697.94	74,877.09	76,074.96	77,291.97	78,528.94	81,068.00	82,365.09	83,682.98	85,021.04
68	Chief Dep Const., Pct 5	hr	40.70	41.53	42.38	43.25	44.13	45.03	45.95	46.87	47.81	48.76	49.74
		mo	7,055.36	7,199.35	7,346.27	7,496.20	7,649.18	7,805.29	7,964.56	8,123.87	8,286.34	8,452.08	8,621.12
		yr	84,664.32	86,392.18	88,155.18	89,954.38	91,790.19	93,663.44	95,574.75	97,486.48	99,436.06	101,424.96	103,453.38
69	Investigations Lieutenant Asst Fire Marshall	hr	37.00	37.76	38.53	39.32	40.12	40.94	41.77	42.61	43.46	44.33	45.22
		mo	6,413.96	6,544.86	6,678.43	6,814.72	6,953.80	7,095.71	7,240.52	7,385.34	7,533.03	7,683.71	7,837.37
		yr	76,967.49	78,538.30	80,141.15	81,776.66	83,445.65	85,148.54	86,886.18	88,624.02	90,396.38	92,204.53	94,048.45
70	Constable Lieutenant	hr	35.68	36.41	37.15	37.91	38.68	39.38	40.09	40.81	41.54	42.55	42.98
		mo	6,184.51	6,310.72	6,439.51	6,570.92	6,705.04	6,825.74	6,948.61	7,073.69	7,201.01	7,375.55	7,449.32
		yr	74,214.12	75,728.61	77,274.11	78,851.04	80,460.47	81,908.88	83,383.33	84,884.26	86,412.10	88,506.56	89,391.79

PG		STEP	12	13	14	15	16	17	18	19	20	21
58	Fire Marshall Deputy II	hr	36.63	37.22	37.81	38.42	38.42	38.42	38.42	38.42	38.42	38.42
		mo	6,349.08	6,450.65	6,553.84	6,658.73	6,658.73	6,658.73	6,658.73	6,658.73	6,658.73	6,658.73
		yr	76,188.91	77,407.79	78,646.12	79,904.81	79,904.81	79,904.81	79,904.81	79,904.81	79,904.81	79,904.81
59	Fire Marshall Deputy III	hr	40.70	41.35	42.01	42.68	42.68	42.68	42.68	42.68	42.68	42.68
		mo	7,054.53	7,167.39	7,282.05	7,398.59	7,398.59	7,398.59	7,398.59	7,398.59	7,398.59	7,398.59
		yr	84,654.34	86,008.66	87,384.58	88,783.12	88,783.12	88,783.12	88,783.12	88,783.12	88,783.12	88,783.12
60	Deputy Constable Park Ranger	hr	29.70	30.30	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
		mo	5,148.26	5,251.22	5,356.24	5,356.24	5,356.24	5,356.24	5,356.24	5,356.24	5,356.24	5,356.24
		yr	61,779.12	63,014.64	64,274.91	64,274.91	64,274.91	64,274.91	64,274.91	64,274.91	64,274.91	64,274.91
62	Deputy Constable Sr Park Ranger Sr	hr	33.29	34.05	35.35	35.35	35.35	35.35	35.35	35.35	35.35	35.35
		mo	5,769.42	5,902.10	6,128.03	6,128.03	6,128.03	6,128.03	6,128.03	6,128.03	6,128.03	6,128.03
		yr	69,233.01	70,825.25	73,536.32	73,536.32	73,536.32	73,536.32	73,536.32	73,536.32	73,536.32	73,536.32
63	Park Ranger Supervisor	hr	35.93	36.58	37.24	37.91	38.12	38.12	38.64	38.64	38.64	38.64
		mo	6,227.92	6,340.01	6,454.14	6,570.30	6,607.87	6,607.87	6,697.77	6,697.77	6,697.77	6,697.77
		yr	74,735.02	76,080.16	77,449.63	78,843.65	79,294.38	79,294.38	80,373.28	80,373.28	80,373.28	80,373.28
64	Constable Sergeant	hr	42.27	43.03	43.81	44.59	44.85	44.85	45.46	45.46	45.46	45.46
		mo	7,326.96	7,458.85	7,593.09	7,729.77	7,773.97	7,773.97	7,879.73	7,879.73	7,879.73	7,879.73
		yr	87,923.47	89,506.14	91,117.10	92,757.18	93,287.58	93,287.58	94,556.80	94,556.80	94,556.80	94,556.80
65	Chief Park Ranger	hr	42.27	43.03	43.81	44.59	44.85	44.85	45.46	45.46	45.46	45.46
		mo	7,326.96	7,458.85	7,593.09	7,729.77	7,773.97	7,773.97	7,879.73	7,879.73	7,879.73	7,879.73
		yr	87,923.47	89,506.14	91,117.10	92,757.18	93,287.58	93,287.58	94,556.80	94,556.80	94,556.80	94,556.80
66	Chief Dep Constable	hr	45.95	46.87	47.81	48.76	49.74	50.13	50.13	50.13	50.13	50.13
		mo	7,964.56	8,123.86	8,286.34	8,452.06	8,621.12	8,688.63	8,688.63	8,688.63	8,688.63	8,688.63
		yr	95,574.75	97,486.27	99,436.06	101,424.75	103,453.38	104,263.54	104,263.54	104,263.54	104,263.54	104,263.54
67	Investigator	hr	41.53	42.19	42.87	43.56	43.56	43.56	43.56	43.56	43.56	43.56
		mo	7,198.50	7,313.66	7,430.66	7,549.59	7,549.59	7,549.59	7,549.59	7,549.59	7,549.59	7,549.59
		yr	86,381.98	87,763.94	89,167.94	90,595.02	90,595.02	90,595.02	90,595.02	90,595.02	90,595.02	90,595.02
68	Chief Dep Const., Pct 5	hr	50.54	51.56	52.59	53.64	54.71	55.14	55.14	55.14	55.14	55.14
		mo	8,761.01	8,936.24	9,114.98	9,297.27	9,483.22	9,557.48	9,557.48	9,557.48	9,557.48	9,557.48
		yr	105,132.14	107,234.82	109,379.71	111,567.25	113,798.67	114,689.74	114,689.74	114,689.74	114,689.74	114,689.74
69	Investigations Lieutenant Asst Fire Marshall	hr	45.95	46.87	47.81	48.76	49.74	50.13	50.13	50.13	50.13	50.13
		mo	7,964.56	8,123.86	8,286.34	8,452.06	8,621.12	8,688.63	8,688.63	8,688.63	8,688.63	8,688.63
		yr	95,574.75	97,486.27	99,436.06	101,424.75	103,453.38	104,263.54	104,263.54	104,263.54	104,263.54	104,263.54
70	Constable Lieutenant	hr	43.75	44.54	45.34	46.16	46.42	46.42	47.05	47.05	47.05	47.05
		mo	7,583.40	7,719.90	7,858.85	8,000.31	8,046.05	8,046.05	8,155.52	8,155.52	8,155.52	8,155.52
		yr	91,000.79	92,638.85	94,306.20	96,003.68	96,552.65	96,552.65	97,866.29	97,866.29	97,866.29	97,866.29

EMPLOYEES WHO ARE IN POSITIONS SUBJECT TO NON-TCISO POPS THE FOLLOWING APPLIES MONTHLY:

CERTIFIED FTO:	\$125	BI-LINGUAL SKILLS TEST:	\$125	TCLEOSE LICENSE:	
CONSTABLES CPP:	\$125	SPANISH		INTERMEDIATE	\$50
PARK RANGERS EMT B:	\$125	AMERICAN SIGN LANGUAGE		ADVANCED	\$100
		VIETNAMESE		MASTERS	\$150

Positions on the Peace Officer Pay Scale are paid based on their annual salary. Hourly rates and monthly salaries are shown for illustrative purposes.

L. CLASSIFIED EMPLOYEE PAY SCALE

Hiring Levels														
Pay Grade	Pay Rate	Minimum	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Midpoint	10% Above Midpoint	Maximum	Range Width	Pay Grd Diff
1-6	Retired	Note: Travis County Living Wage for Regular and Temporary Employees is \$13.00/hr.												
7	Hourly	\$9.68	\$9.97	\$10.26	\$10.56	\$10.84	\$11.13			\$11.86	\$13.05	\$14.04		
	Monthly	\$1,678.11	\$1,728.13	\$1,778.40	\$1,830.40	\$1,878.93	\$1,929.20			\$2,055.68	\$2,261.26	\$2,433.25		
	Annual	\$20,137.31	\$20,737.60	\$21,340.80	\$21,964.80	\$22,547.20	\$23,150.40			\$24,668.18	\$27,135.06	\$29,199.04	45%	9%
8	Hourly	\$10.36	\$10.67	\$10.98	\$11.29	\$11.60	\$11.91			\$12.69	\$13.96	\$15.02		
	Monthly	\$1,795.21	\$1,849.47	\$1,903.20	\$1,956.93	\$2,010.67	\$2,064.40			\$2,199.15	\$2,419.06	\$2,603.07		
	Annual	\$21,542.56	\$22,193.60	\$22,838.40	\$23,483.20	\$24,128.00	\$24,772.80			\$26,389.79	\$29,028.69	\$31,236.82	45%	7%
9	Hourly	\$11.09	\$11.42	\$11.75	\$12.08	\$12.41	\$12.75			\$13.58	\$14.94	\$16.07		
	Monthly	\$1,921.47	\$1,979.47	\$2,036.67	\$2,093.87	\$2,151.07	\$2,210.00			\$2,353.80	\$2,589.18	\$2,786.13		
	Annual	\$23,057.63	\$23,753.60	\$24,440.00	\$25,126.40	\$25,812.80	\$26,520.00			\$28,245.57	\$31,070.21	\$33,433.50	45%	7%
10	Hourly	\$11.87	\$12.22	\$12.58	\$12.94	\$13.29	\$13.64	\$14.00		\$14.54	\$15.99	\$17.21		
	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	\$2,982.34		
	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	\$35,788.06	45%	7%
11	Hourly	\$12.70	\$13.08	\$13.46	\$13.85	\$14.23	\$14.61	\$14.99		\$15.56	\$17.11	\$18.42		
	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	\$3,192.11		
	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	\$38,305.28	45%	7%
12	Hourly	\$13.59	\$13.99	\$14.40	\$14.81	\$15.22	\$15.62	\$16.03		\$16.65	\$18.31	\$19.70		
	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	\$3,415.05		
	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	\$40,980.58	45%	7%
13	Hourly	\$14.54	\$14.98	\$15.41	\$15.85	\$16.29	\$16.72	\$17.16		\$17.81	\$19.59	\$21.08		
	Monthly	\$2,519.90	\$2,596.53	\$2,671.07	\$2,747.33	\$2,823.60	\$2,898.13	\$2,974.40		\$3,086.89	\$3,395.58	\$3,653.87		
	Annual	\$30,238.83	\$31,158.40	\$32,052.80	\$32,968.00	\$33,883.20	\$34,777.60	\$35,692.80		\$37,042.72	\$40,746.99	\$43,846.40	45%	7%
14	Hourly	\$15.55	\$16.02	\$16.48	\$16.95	\$17.41	\$17.89	\$18.35		\$19.05	\$20.95	\$22.55		
	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	\$3,908.41		
	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	\$46,900.88	45%	7%
15	Hourly	\$16.64	\$17.14	\$17.64	\$18.13	\$18.63	\$19.14	\$19.63		\$20.80	\$22.88	\$24.96		
	Monthly	\$2,884.04	\$2,970.93	\$3,057.60	\$3,142.53	\$3,229.20	\$3,317.60	\$3,402.53		\$3,605.06	\$3,965.56	\$4,326.07		
	Annual	\$34,608.50	\$35,651.20	\$36,691.20	\$37,710.40	\$38,750.40	\$39,811.20	\$40,830.40		\$43,260.67	\$47,586.66	\$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		
	Monthly	\$3,082.33	\$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		
	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	50%	7%
17	Hourly	\$19.05	\$19.62	\$20.19	\$20.76	\$21.33	\$21.90	\$22.48		\$23.81	\$26.19	\$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		
	Annual	\$39,615.06	\$40,809.60	\$41,995.20	\$43,180.80	\$44,366.40	\$45,552.00	\$46,758.40		\$49,518.98	\$54,470.83	\$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		
	Monthly	\$3,531.84	\$3,638.27	\$3,744.00	\$3,849.73	\$3,955.47	\$4,061.20	\$4,168.67		\$4,414.80	\$4,856.28	\$5,297.76		
	Annual	\$42,382.08	\$43,659.20	\$44,928.00	\$46,196.80	\$47,465.60	\$48,734.40	\$50,024.00		\$52,977.60	\$58,275.36	\$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		
	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		
	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	50%	7%
20	Hourly	\$23.33	\$24.04	\$24.73	\$25.43	\$26.13	\$26.83	\$27.53	\$28.23	\$29.17	\$32.08	\$35.00		
	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	\$5,560.83	\$6,066.36		
	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	\$72,796.26	50%	7%
21	Hourly	\$24.97	\$25.72	\$26.47	\$27.21	\$27.96	\$28.71	\$29.46	\$30.21	\$31.21	\$34.33	\$37.45		
	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	\$5,950.85	\$6,491.82		
	Annual	\$51,934.48	\$53,497.60	\$55,057.60	\$56,596.80	\$58,156.80	\$59,716.80	\$61,276.80	\$62,836.80	\$64,918.26	\$71,410.14	\$77,901.82	50%	7%
22	Hourly	\$26.72	\$27.52	\$28.32	\$29.13	\$29.93	\$30.73	\$31.53	\$32.33	\$33.40	\$36.74	\$40.08		
	Monthly	\$4,631.57	\$4,770.13	\$4,908.80	\$5,049.20	\$5,187.87	\$5,326.53	\$5,465.20	\$5,603.87	\$5,789.47	\$6,368.42	\$6,947.36		
	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	\$83,368.27	50%	7%
23	Hourly	\$28.59	\$29.45	\$30.31	\$31.16	\$32.02	\$32.88	\$33.73	\$34.59	\$37.17	\$40.88	\$45.74		
	Monthly	\$4,955.55	\$5,104.67	\$5,253.73	\$5,401.07	\$5,550.13	\$5,699.20	\$5,846.53	\$5,995.60	\$6,442.21	\$7,086.44	\$7,928.87		
	Annual	\$59,466.58	\$61,256.00	\$63,044.80	\$64,812.80	\$66,601.60	\$68,390.40	\$70,158.40	\$71,947.20	\$77,306.53	\$85,037.26	\$95,146.48	60%	11%
24	Hourly	\$30.60	\$31.51	\$32.43	\$33.35	\$34.27	\$35.19	\$36.10	\$37.02	\$39.77	\$43.75	\$48.95		
	Monthly	\$5,303.20	\$5,461.73	\$5,621.20	\$5,780.67	\$5,940.13	\$6,099.60	\$6,259.33	\$6,416.80	\$6,894.16	\$7,583.58	\$8,485.12		
	Annual	\$63,638.43	\$65,540.80	\$67,454.40	\$69,368.00	\$71,281.60	\$73,195.20	\$75,088.00	\$77,001.60	\$82,729.92	\$91,002.91	\$101,821.41	60%	7%
25	Hourly	\$32.74	\$33.72	\$34.71	\$35.68	\$36.66	\$37.65	\$38.63	\$39.62	\$42.56	\$46.82	\$52.38		
	Monthly	\$5,674.66	\$5,844.80	\$6,016.40	\$6,184.53	\$6,354.40	\$6,526.00	\$6,695.87	\$6,867.47	\$7,377.05	\$8,114.76	\$9,079.44		
	Annual	\$68,095.87	\$70,137.60	\$72,196.80	\$74,214.40	\$76,252.80	\$78,312.00	\$80,350.40	\$82,409.60	\$88,524.59	\$97,377.07	\$108,953.31	60%	7%
26	Hourly	\$35.03	\$36.08	\$37.14	\$38.18	\$39.24	\$40.28	\$41.34	\$42.38	\$45.54	\$50.09	\$56.05		
	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	\$9,714.88		
	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	\$116,578.59	60%	7%

Hiring Levels															Range Width	Pay Grd Diff
Pay Grade	Pay Rate	Minimum	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Midpoint	10% Above Midpoint	Maximum				
27	Hourly	\$37.48	\$38.60	\$39.73	\$40.86	\$41.97	\$43.10	\$44.23	\$45.35	\$48.72	\$53.60	\$59.97				
	Monthly	\$6,496.38	\$6,690.67	\$6,886.53	\$7,082.40	\$7,274.80	\$7,470.67	\$7,666.53	\$7,860.67	\$8,445.30	\$9,289.84	\$10,394.21				
	Annual	\$77,956.53	\$80,288.00	\$82,638.40	\$84,988.80	\$87,297.60	\$89,648.00	\$91,998.40	\$94,328.00	\$101,343.63	\$111,478.02	\$124,730.53	60%	7%		
28	Hourly	\$40.11	\$41.31	\$42.52	\$43.72	\$44.93	\$46.13	\$47.32	\$48.53	\$52.14	\$57.35	\$64.17				
	Monthly	\$6,952.04	\$7,160.40	\$7,370.13	\$7,578.13	\$7,787.87	\$7,995.87	\$8,202.13	\$8,411.87	\$9,037.65	\$9,941.41	\$11,123.25				
	Annual	\$83,424.43	\$85,924.80	\$88,441.60	\$90,937.60	\$93,454.40	\$95,950.40	\$98,425.60	\$100,942.40	\$108,451.82	\$119,296.94	\$133,479.01	60%	7%		
29	Hourly	\$42.92	\$44.21	\$45.49	\$46.78	\$48.06	\$49.35	\$50.65	\$51.93	\$55.79	\$61.37	\$68.67				
	Monthly	\$7,438.81	\$7,663.07	\$7,884.93	\$8,108.53	\$8,330.40	\$8,554.00	\$8,779.33	\$9,001.20	\$9,670.46	\$10,637.50	\$11,902.09				
	Annual	\$89,265.70	\$91,956.80	\$94,619.20	\$97,302.40	\$99,964.80	\$102,648.00	\$105,352.00	\$108,014.40	\$116,045.49	\$127,650.02	\$142,825.07	60%	7%		
30	Hourly	\$45.93	\$47.30	\$48.68	\$50.06	\$51.43	\$52.82	\$54.19	\$55.57	\$59.70	\$65.67	\$73.48				
	Monthly	\$7,960.35	\$8,198.67	\$8,437.87	\$8,677.07	\$8,914.53	\$9,155.47	\$9,392.93	\$9,632.13	\$10,348.47	\$11,383.32	\$12,736.57				
	Annual	\$95,524.21	\$98,384.00	\$101,254.40	\$104,124.80	\$106,974.40	\$109,865.60	\$112,715.20	\$115,585.60	\$124,181.62	\$136,599.84	\$152,838.82	60%	7%		
31	Hourly	\$49.15	\$50.61	\$52.09	\$53.57	\$55.04	\$56.52	\$57.99	\$59.47	\$63.89	\$70.28	\$78.63				
	Monthly	\$8,518.50	\$8,772.40	\$9,028.93	\$9,285.47	\$9,540.27	\$9,796.80	\$10,051.60	\$10,308.13	\$11,074.06	\$12,181.47	\$13,629.60				
	Annual	\$102,222.02	\$105,268.80	\$108,347.20	\$111,425.60	\$114,483.20	\$117,561.60	\$120,619.20	\$123,697.60	\$132,888.70	\$146,177.62	\$163,555.18	60%	7%		
32	Hourly	\$52.59	\$54.16	\$55.74	\$57.32	\$58.90	\$60.48	\$62.05	\$63.63	\$68.36	\$75.20	\$84.14				
	Monthly	\$9,115.06	\$9,387.73	\$9,661.60	\$9,935.47	\$10,209.33	\$10,483.20	\$10,755.33	\$11,029.20	\$11,849.59	\$13,034.55	\$14,584.09				
	Annual	\$109,380.75	\$112,652.80	\$115,939.20	\$119,225.60	\$122,512.00	\$125,798.40	\$129,064.00	\$132,350.40	\$142,195.04	\$156,414.54	\$175,009.12	60%	7%		
33	Hourly	\$56.27	\$57.96	\$59.70	\$61.49	\$63.33	\$65.23	\$67.19	\$69.21	\$73.15	\$80.46	\$90.03				
	Monthly	\$9,753.12	\$10,046.40	\$10,348.00	\$10,658.27	\$10,977.20	\$11,306.53	\$11,646.27	\$11,996.40	\$12,679.05	\$13,946.95	\$15,604.98				
	Annual	\$117,037.44	\$120,556.80	\$124,176.00	\$127,899.20	\$131,726.40	\$135,678.40	\$139,755.20	\$143,956.80	\$152,148.60	\$167,363.46	\$187,259.76	60%	7%		
34	Hourly	\$60.21	\$62.01	\$63.87	\$65.79	\$67.76	\$69.79	\$71.88	\$74.04	\$78.27	\$86.10	\$96.33				
	Monthly	\$10,435.85	\$10,748.40	\$11,070.80	\$11,403.60	\$11,745.07	\$12,096.93	\$12,459.20	\$12,833.60	\$13,566.60	\$14,923.26	\$16,697.35				
	Annual	\$125,230.14	\$128,980.80	\$132,849.60	\$136,843.20	\$140,940.80	\$145,163.20	\$149,510.40	\$154,003.20	\$162,799.19	\$179,079.11	\$200,368.23	60%	7%		
35	Hourly	\$64.42	\$66.35	\$68.34	\$70.39	\$72.50	\$74.68	\$76.92	\$79.23	\$83.75	\$92.12	\$103.07				
	Monthly	\$11,166.36	\$11,500.67	\$11,845.60	\$12,200.93	\$12,566.67	\$12,944.53	\$13,332.80	\$13,733.20	\$14,516.27	\$15,967.89	\$17,866.17				
	Annual	\$133,996.30	\$138,008.00	\$142,147.20	\$146,411.20	\$150,800.00	\$155,334.40	\$159,993.60	\$164,798.40	\$174,195.20	\$191,614.71	\$214,394.09	60%	7%		
36	Hourly	\$68.93	\$71.00	\$73.13	\$75.32	\$77.58	\$79.91	\$82.31	\$84.78	\$89.61	\$98.57	\$110.29				
	Monthly	\$11,948.01	\$12,306.45	\$12,675.64	\$13,055.91	\$13,447.59	\$13,851.01	\$14,266.54	\$14,694.54	\$15,532.42	\$17,085.66	\$19,116.81				
	Annual	\$143,376.06	\$147,677.35	\$152,107.67	\$156,670.90	\$161,371.02	\$166,212.15	\$171,198.52	\$176,334.47	\$186,389.01	\$205,027.91	\$229,401.74	60%	7%		

Regular Employees on the Classified Pay Scale are salaried employees and are paid on an annual salary basis. The hourly rates and monthly salaries are shown for illustrative purposes for salaried employees.

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
HHSVS – Health and Human Services and Veterans Service
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

SECTION IV – REVENUE ESTIMATE

General Fund Revenue Budget

FY 2015 vs. FY 2016 Budget			
	FY15	FY16	Variance
Beginning Balance	\$ 131,214,841	\$ 135,769,269	\$ 4,554,428
Taxes	444,305,978	459,664,201	15,358,223
Intergovernmental	12,093,618	13,952,260	1,858,642
Charges for Services	58,068,445	61,909,855	3,841,410
Fines and Forfeits	485,684	599,916	114,232
Investment Income	(707,971)	(351,154)	356,817
Miscellaneous *	5,143,517	3,324,084	(1,819,433)
Other Financing Sources	293,364	535,414	242,050
Available Resources	\$ 650,897,476	\$ 675,403,845	\$ 24,506,369

* FY 2015 Miscellaneous revenue includes \$2.5M of reimbursement resolution which is one-time money.

All Funds Budget Comparison

Fund	Fund Name	Budget FY 2015	Budget FY 2016	Change
0001	General Fund	\$ 519,682,635	\$ 539,634,576	\$ 19,951,941
0002	700 Lavaca Complex	\$ 1,372,697	\$ 1,667,935	\$ 295,238
0003	TX Expo/Heritage Center	\$ 894,743	\$ 975,795	\$ 81,052
0100	Law Library	\$ 781,553	\$ 817,561	\$ 36,008
0104	Dispute Resolution	\$ 416,920	\$ 420,060	\$ 3,140
0105	Voter Registration	\$ 127,103	\$ 225,847	\$ 98,744
0106	Juvenile Fee	\$ 10,046	\$ 6,907	\$ (3,139)
0107	Juvenile Justice Alternative Education Program (JJAEP)	\$ 290,082	\$ 39,535	\$ (250,547)
0108	County Clerk Records Management & Preservation	\$ 1,822,586	\$ 2,033,472	\$ 210,886
0109	LCRA-TC Parks CIP	\$ 138,052	\$ 161,446	\$ 23,394
0110	Records Management & Preservation	\$ 271,200	\$ 272,166	\$ 966
0111	Courthouse Security	\$ 1,701,678	\$ 1,697,416	\$ (4,262)
0113	Court Reporter Service	\$ 338,656	\$ 332,329	\$ (6,327)
0114	Juvenile Deferred Prosecution	\$ 2,938	\$ 2,294	\$ (644)
0115	Balcones Canyonland Preservation	\$ 13,564,706	\$ 15,658,868	\$ 2,094,162
0118	LEOSE Comm. Court	\$ 1,036	\$ 1,036	\$ -
0119	Juvenile Delinquency Prevention	\$ -	\$ 73	\$ 73
0121	Unclaimed Property	\$ 50,181	\$ 50,621	\$ 440
0122	Professional Prosecutors	\$ 77,500	\$ 70,000	\$ (7,500)
0123	Mary Quinlan Park	\$ 6,246	\$ 6,699	\$ 453
0124	Judiciary Fee-Probate	\$ 158,667	\$ 160,560	\$ 1,893
0125	Justice Court Technology	\$ 157,446	\$ 131,613	\$ (25,833)
0126	Truancy Court	\$ 250,954	\$ 156,037	\$ (94,917)
0127	District Clerk Records Management	\$ 82,301	\$ 83,228	\$ 927
0128	Elections Contract	\$ 1,539,857	\$ 713,453	\$ (826,404)
0129	County Clerk Archival	\$ 1,778,545	\$ 2,003,679	\$ 225,134
0130	Family Protection	\$ 52,725	\$ 52,210	\$ (515)
0131	Drug Court Program	\$ 124,444	\$ 123,264	\$ (1,180)
0132	Probate Guardianship	\$ 82,552	\$ 83,451	\$ 899
0133	Vital Statistic Preservation	\$ 641	\$ 413	\$ (228)
0134	Fire Code	\$ 141,994	\$ 184,779	\$ 42,785
0135	Child Abuse Prevention	\$ 3,348	\$ 4,350	\$ 1,002
0136	Justice Ct Building Security	\$ 39,388	\$ 34,641	\$ (4,747)
0137	Juvenile Case Manager	\$ 201,018	\$ 167,620	\$ (33,398)
0138	Health Food Permits	\$ 79,881	\$ 79,319	\$ (562)
0139	District Court Records Technology	\$ 115,533	\$ 117,239	\$ 1,706
0140	County & District Courts Technology	\$ 23,207	\$ 24,171	\$ 964
0141	Court Records Preservation	\$ 178,923	\$ 181,493	\$ 2,570
0142	CAPCOG 9-1-1	\$ 1,122	\$ 146	\$ (976)
0144	Unclaimed Juvenile Restitution	\$ 181	\$ 245	\$ 64
0145	Road and Bridge	\$ 14,247,263	\$ 15,605,092	\$ 1,357,829
0149	After School Youth Enrichment Services	\$ 208,965	\$ 209,360	\$ 395
0151	Civil Courts Facilities	\$ 301,149	\$ 337,315	\$ 36,166
0152	Juvenile Case Manager Program	\$ 19,920	\$ 25,854	\$ 5,934
Various	Debt Service	\$ 83,900,946	\$ 91,705,370	\$ 7,804,424
8955	Self Insurance	\$ 5,886,359	\$ 6,056,310	\$ 169,951
8956	Employee Health Benefit	\$ 63,892,699	\$ 71,201,483	\$ 7,308,784
Total		\$ 715,020,586	\$ 753,517,331	\$ 38,496,745

Special Revenue, Debt Service, and Proprietary Funds

Fund Name	Fund	Revenue Category	FY15 Budget	FY16 Budget
700 Lavaca Complex	0002	Beginning Balance	4,326,396	4,719,285
		Investment Income	18,621	30,588
		Miscellaneous	1,354,076	1,637,347
		Total Resources	5,699,093	6,387,220
TX Expo/Heritage Center	0003	Beginning Balance	1,924,293	1,805,167
		Charges for Services	219,900	240,450
		Investment Income	7,845	12,099
		Miscellaneous	666,998	723,246
		Total Resources	2,819,036	2,780,962
Law Library	0100	Beginning Balance	266,361	262,949
		Charges for Services	780,209	815,643
		Investment Income	1,344	1,918
		Total Resources	1,047,914	1,080,510
Dispute Resolution	0104	Beginning Balance	5,235	20,520
		Charges for Services	331,782	330,767
		Investment Income	384	620
		Miscellaneous	3,089	2,898
		Other Financing Sources	81,665	85,775
		Total Resources	422,155	440,580
Voter Registration	0105	Beginning Balance	48,950	97,348
		Intergovernmental	127,103	225,847
		Investment Income	0	0
		Total Resources	176,053	323,195

Fund Name	Fund	Revenue Category	FY15 Budget	FY16 Budget
Juvenile Fee	0106	Beginning Balance	415,388	422,614
		Charges for Services	8,284	4,341
		Investment Income	1,762	2,566
		Total Resources	425,434	429,521
Juvenile Justice Alternative Education Program (JJAEP)	0107	Beginning Balance	604,990	512,109
		Intergovernmental	87,212	35,260
		Investment Income	3,765	4,275
		Other Financing Sources	199,105	0
		Total Resources	895,072	551,644
County Clerk Records Management & Preservation	0108	Beginning Balance	2,064,304	2,999,961
		Charges for Services	1,812,659	2,014,857
		Investment Income	9,927	18,615
		Total Resources	3,886,890	5,033,433
LCRA-TC Parks CIP	0109	Beginning Balance	2,685,026	2,782,960
		Charges for Services	125,411	143,948
		Investment Income	12,641	17,498
		Total Resources	2,823,078	2,944,406
Records Management & Preservation	0110	Beginning Balance	35,174	24,914
		Charges for Services	271,029	271,875
		Investment Income	171	291
		Total Resources	306,374	297,080
Courthouse Security	0111	Beginning Balance	97,489	43,128
		Charges for Services	413,043	415,526
		Investment Income	6,403	3,433
		Other Financing Sources	1,282,232	1,278,457
		Total Resources	1,799,167	1,740,544

Fund Name	Fund	Revenue Category	FY15 Budget	FY16 Budget
Court Reporter Service	0113	Beginning Balance	45,961	13,350
		Charges for Services	338,365	332,079
		Investment Income	291	250
		Total Resources	<u>384,617</u>	<u>345,679</u>
Juvenile Deferred Prosecution	0114	Beginning Balance	90,163	92,634
		Charges for Services	2,572	1,711
		Investment Income	366	583
		Total Resources	<u>93,101</u>	<u>94,928</u>
Balcones Canyonland Preservation	0115	Beginning Balance	8,379,090	10,124,433
		Charges for Services	184,995	184,683
		Investment Income	91,519	101,991
		Miscellaneous	121,998	121,918
		Other Financing Sources	13,166,194	15,250,276
		Total Resources	<u>21,943,796</u>	<u>25,783,301</u>
LEOSE Comm. Court	0118	Beginning Balance	4,836	5,875
		Intergovernmental	1,036	1,036
		Investment Income	0	0
		Total Resources	<u>5,872</u>	<u>6,911</u>
Juvenile Delinquency Prevention	0119	Beginning Balance	848	973
		Charges for Services	0	73
		Investment Income	0	0
		Total Resources	<u>848</u>	<u>1,046</u>

Fund Name	Fund	Revenue Category	FY15 Budget	FY16 Budget
Unclaimed Property	0121	Beginning Balance	17,623	826
		Fines and forfeits	50,000	50,000
		Investment Income	181	621
		Total Resources	<u>67,804</u>	<u>51,447</u>
Professional Prosecutors	0122	Beginning Balance	6	0
		Other Financing Sources	77,500	70,000
		Total Resources	<u>77,506</u>	<u>70,000</u>
Mary Quinlan Park	0123	Beginning Balance	284,584	286,388
		Investment Income	1,246	1,699
		Miscellaneous	5,000	5,000
		Total Resources	<u>290,830</u>	<u>293,087</u>
Judiciary Fee-Probate	0124	Beginning Balance	160,038	105,437
		Charges for Services	158,000	160,000
		Investment Income	667	560
		Total Resources	<u>318,705</u>	<u>265,997</u>
Justice Court Technology	0125	Beginning Balance	358,598	340,380
		Charges for Services	155,835	129,404
		Investment Income	1,611	2,209
		Total Resources	<u>516,044</u>	<u>471,993</u>
Truancy Court	0126	Beginning Balance	44,545	172,883
		Charges for Services	97,412	0
		Investment Income	947	1,376
		Other Financing Sources	152,595	154,661
		Total Resources	<u>295,499</u>	<u>328,920</u>

Fund Name	Fund	Revenue Category	FY15 Budget	FY16 Budget
District Clerk Records Management	0127	Beginning Balance	262,198	323,594
		Charges for Services	81,122	81,324
		Investment Income	1,179	1,904
		Total Resources	344,499	406,822
Elections Contract	0128	Beginning Balance	164,363	276,136
		Charges for Services	1,538,364	711,100
		Investment Income	1,493	2,353
		Total Resources	1,704,220	989,589
County Clerk Archival	0129	Beginning Balance	2,217,877	3,413,144
		Charges for Services	1,770,572	1,985,016
		Investment Income	7,973	18,663
		Total Resources	3,996,422	5,416,823
Family Protection	0130	Beginning Balance	36,533	32,916
		Charges for Services	52,602	52,069
		Investment Income	123	141
		Total Resources	89,258	85,126
Drug Court Program	0131	Beginning Balance	129,896	80,472
		Charges for Services	123,773	122,437
		Investment Income	671	827
		Total Resources	254,340	203,736
Probate Guardianship	0132	Beginning Balance	222,549	231,203
		Charges for Services	81,571	82,000
		Investment Income	981	1,451
		Total Resources	305,101	314,654

Fund Name	Fund	Revenue Category	FY15 Budget	FY16 Budget
Vital Statistic Preservation	0133	Beginning Balance	36,548	36,178
		Charges for Services	460	167
		Investment Income	181	246
		Total Resources	<u>37,189</u>	<u>36,591</u>
Fire Code	0134	Beginning Balance	396,476	657,520
		Charges for Services	140,000	180,000
		Investment Income	1,994	4,779
		Total Resources	<u>538,470</u>	<u>842,299</u>
Child Abuse Prevention	0135	Beginning Balance	13,994	18,437
		Charges for Services	3,348	4,235
		Investment Income	0	115
		Total Resources	<u>17,342</u>	<u>22,787</u>
Justice Ct Building Security	0136	Beginning Balance	393,267	430,276
		Charges for Services	37,716	32,105
		Investment Income	1,672	2,536
		Total Resources	<u>432,655</u>	<u>464,917</u>
Juvenile Case Manager	0137	Beginning Balance	1,020,765	926,897
		Charges for Services	196,409	161,776
		Investment Income	4,609	5,844
		Total Resources	<u>1,221,783</u>	<u>1,094,517</u>
Health Food Permits	0138	Beginning Balance	126,923	299,997
		Charges for Services	79,067	77,717
		Investment Income	814	1,602
		Total Resources	<u>206,804</u>	<u>379,316</u>

Fund Name	Fund	Revenue Category	FY15 Budget	FY16 Budget
District Court Records Technology	0139	Beginning Balance	136,331	197,391
		Charges for Services	114,936	116,168
		Investment Income	597	1,071
		Total Resources	251,864	314,630
County & District Courts Technology	0140	Beginning Balance	95,787	120,274
		Charges for Services	22,776	23,520
		Investment Income	431	651
		Total Resources	118,994	144,445
Court Records Preservation	0141	Beginning Balance	207,776	179,407
		Charges for Services	178,056	180,439
		Investment Income	867	1,054
		Total Resources	386,699	360,900
CAPCOG 9-1-1	0142	Beginning Balance	22,193	22,259
		Intergovernmental	0	0
		Investment Income	1,122	146
		Total Resources	23,315	22,405
Unclaimed Juvenile Restitution	0144	Beginning Balance	33,875	36,554
		Fines and forfeits	0	0
		Investment Income	181	245
		Total Resources	34,056	36,799
Road and Bridge	0145	Beginning Balance	4,261,744	2,804,382
		Intergovernmental	73,853	72,498
		Charges for Services	9,718,527	10,062,639
		Fines and forfeits	4,369,632	3,946,227
		Investment Income	27,035	34,182
		Miscellaneous	58,216	88,830
		Other Financing Sources	0	1,400,716
		Total Resources	18,509,007	18,409,474

Fund Name	Fund	Revenue Category	FY15 Budget	FY16 Budget
Gardner House Handicraft	0146	Beginning Balance	3,357	4,304
		Investment Income	0	0
		Miscellaneous	0	0
		Total Resources	<u>3,357</u>	<u>4,304</u>
After School Youth Enrichment Services	0149	Beginning Balance	24,230	0
		Charges for Services	208,965	209,360
		Investment Income	0	0
		Other Financing Sources	0	0
		Total Resources	<u>233,195</u>	<u>209,360</u>
Civil Courts Facilities	0151	Beginning Balance	251,124	597,379
		Charges for Services	300,553	334,298
		Investment Income	596	3,017
		Total Resources	<u>552,273</u>	<u>934,694</u>
Juvenile Case Manager Program	0152	Beginning Balance	13,372	39,761
		Charges for Services	19,920	25,654
		Investment Income	0	200
		Total Resources	<u>33,292</u>	<u>65,615</u>
Debt Service	Various	Beginning Balance	17,926,909	15,397,946
		Taxes	83,876,369	91,678,437
		Investment Income	24,577	26,933
		Other Financing Sources	0	0
		Total Resources	<u>101,827,855</u>	<u>107,103,316</u>
Self Insurance	8955	Beginning Balance	10,465,828	11,160,194
		Investment Income	83,119	120,033
		Miscellaneous	5,803,240	5,936,277
		Total Resources	<u>16,352,187</u>	<u>17,216,504</u>
Employee Health Benefit	8956	Beginning Balance	19,651,631	18,353,150
		Investment Income	85,531	126,708
		Miscellaneous	63,807,168	70,947,195
		Other Financing Sources	0	127,580
		Total Resources	<u>83,544,330</u>	<u>89,554,633</u>

Fiscal Year 2016 Adopted Budget

Travis County

Fund #	Funds Center #	Commitment Item	Fund Description	Cost Center Description	G/L Account Description	FY 2015 Budget	FY 2016 Budget
0001	1060010001	410040	General Fd	Co Auditor Aud-GF	Grant Administrative Cost Revenue-IDC Post	135,956	142,563
0001	1060010001	422060	General Fd	Co Auditor Aud-GF	Combined Charities Collection Fee	1,167	1,236
0001	1060010001	422190	General Fd	Co Auditor Aud-GF	Credit Union Fee	1,273	1,288
0001	1060010001	422430	General Fd	Co Auditor Aud-GF	Union Dues Collection Revenue	4,893	4,983
0001	1060010001	442020	General Fd	Co Auditor Aud-GF	Other Interest Income	0	4
0001	1060010001	498955	General Fd	Co Auditor Aud-GF	Trfrs from Self Insurance Fd	25,000	0
0001	1070010001	421090	General Fd	County Treasurer Adm-GF	Collection Fees	320,000	306,417
0001	1070010001	421300	General Fd	County Treasurer Adm-GF	Returned Check Fee	300	218
0001	1070010001	422160	General Fd	County Treasurer Adm-GF	Contractual Services-Treasury Services	13,210	12,222
0001	1070010001	440010	General Fd	County Treasurer Adm-GF	Demand Account Interest Income	832	166
0001	1070010001	490121	General Fd	County Treasurer Adm-GF	Trfrs from Unclaimed Property Fd	50,000	50,000
0001	1080030001	400010	General Fd	Tax Collector Prop Tax Cln-GF	Current Property Taxes	452,494,398	468,220,150
0001	1080030001	400020	General Fd	Tax Collector Prop Tax Cln-GF	Current Property Tax Underpaid By \$2 Or Less	(2,079)	(2,079)
0001	1080030001	400030	General Fd	Tax Collector Prop Tax Cln-GF	Current Property Tax Refunds (Contra)	(1,760,773)	(2,085,773)
0001	1080030001	400060	General Fd	Tax Collector Prop Tax Cln-GF	Property Tax Rebates	(9,716,172)	(9,762,189)
0001	1080030001	400070	General Fd	Tax Collector Prop Tax Cln-GF	Vehicle Inventory Tax	125,000	170,000
0001	1080030001	401010	General Fd	Tax Collector Prop Tax Cln-GF	Prior Years Delinquent Tax	2,786,757	2,573,460
0001	1080030001	401020	General Fd	Tax Collector Prop Tax Cln-GF	Delinquent Tax Refunds (Contra Account)	(2,096,155)	(2,096,155)
0001	1080030001	402010	General Fd	Tax Collector Prop Tax Cln-GF	Personal Property Late Rendition Penalty	255,000	235,385
0001	1080030001	402011	General Fd	Tax Collector Prop Tax Cln-GF	Real Property 25D Penalty	0	5,785
0001	1080030001	402020	General Fd	Tax Collector Prop Tax Cln-GF	Real Property Penalty & Interest	2,182,695	2,330,052
0001	1080030001	403010	General Fd	Tax Collector Prop Tax Cln-GF	Unclaimed Foreclosure Proceeds	12,307	8,688
0001	1080030001	403020	General Fd	Tax Collector Prop Tax Cln-GF	Unclaimed Property Tax Refunds	25,000	66,877
0001	1080030001	420660	General Fd	Tax Collector Prop Tax Cln-GF	Time Payment 10% Fee	4,396	4,767
0001	1080030001	421300	General Fd	Tax Collector Prop Tax Cln-GF	Returned Check Fee	0	6,950
0001	1080030001	421420	General Fd	Tax Collector Prop Tax Cln-GF	Wine & Beer Permit Admin Fee	58,000	143,272
0001	1080030001	422410	General Fd	Tax Collector Prop Tax Cln-GF	Tax Collection Service -Other Entities	2,080,854	2,248,501
0001	1080030001	429040	General Fd	Tax Collector Prop Tax Cln-GF	Occupation License	315,000	382,300
0001	1080030001	441160	General Fd	Tax Collector Prop Tax Cln-GF	Other Short-Term Invest Interest Income	12,182	19,093
0001	1080030001	481140	General Fd	Tax Collector Prop Tax Cln-GF	Miscellaneous Collections	3,000	3,425
0001	1080030001	484040	General Fd	Tax Collector Prop Tax Cln-GF	Equipment Rent Revenue	18,900	18,900
0001	1080040001	421090	General Fd	Tax Collector County Court at Law Cln-GF	Collection Fees	24,081	23,352
0001	1080070001	420070	General Fd	Tax Collector Motor Veh Collections-GF	Child Safety Fee	266,471	257,209
0001	1080070001	421030	General Fd	Tax Collector Motor Veh Collections-GF	Auto Registration Fees	2,597,498	2,580,132
0001	1080070001	421220	General Fd	Tax Collector Motor Veh Collections-GF	Miscellaneous Fees	65,000	12,475
0001	1080070001	421230	General Fd	Tax Collector Motor Veh Collections-GF	Tax Certificate Fees	0	49,720
0001	1080070001	421300	General Fd	Tax Collector Motor Veh Collections-GF	Returned Check Fee	15,725	10,712
0001	1080070001	421340	General Fd	Tax Collector Motor Veh Collections-GF	School Crossing Guard Admin Fee	144,007	140,000
0001	1080070001	422050	General Fd	Tax Collector Motor Veh Collections-GF	Certificate Of Title Collection Service Fee	1,415,635	1,440,000
0001	1080070001	422360	General Fd	Tax Collector Motor Veh Collections-GF	Motor Vehicle Sales Tax/Penalties Collection	8,501,418	9,739,267
0001	1080080001	421220	General Fd	Tax Collector Voter Registration Cln-GF	Miscellaneous Fees	4,950	1,683
0001	1090060000	422110	General Fd	PBO Cash Investments	Contractual Services-Cash Investment Services	78,022	79,012
0001	1090060000	441060	General Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	1,269,775	1,624,688
0001	1090060000	442020	General Fd	PBO Cash Investments	Other Interest Income	0	8
0001	1090060000	443040	General Fd	PBO Cash Investments	NCFV-From Pooled Cash Fund	(2,000,000)	(2,000,000)
0001	1090060000	499070	General Fd	PBO Cash Investments	Trfrs from Corporations	185,662	195,662
0001	1100010000	413060	General Fd	General Adm NonDivisional	Other Federal Intergovernmental Revenue	26,311	24,790
0001	1100010000	415100	General Fd	General Adm NonDivisional	Austin Affordable Housing Revenue	17,691	16,893
0001	1100010000	417980	General Fd	General Adm NonDivisional	Bingo Gross Receipts Tax	390,584	437,398
0001	1100010000	417990	General Fd	General Adm NonDivisional	Mixed Beverage Tax	9,196,359	10,894,989
0001	1100010000	429060	General Fd	General Adm NonDivisional	Notary Fee	5,873	4,807
0001	1100010000	481140	General Fd	General Adm NonDivisional	Miscellaneous Collections	37,569	31,434
0001	1100010000	486010	General Fd	General Adm NonDivisional	Income From Law Suit Settlements	300,000	301,779
0001	1100010000	490101	General Fd	General Adm NonDivisional	Trfrs from Co Atty Proc Site Orders-Capso Fd	25,000	25,000
0001	1120040001	424010	General Fd	TCIS NSS-GF	Commissions From Pay Stations	804,875	830,000
0001	1120040001	424060	General Fd	TCIS NSS-GF	Contractual Services-Telephone Monitoring Svs	29,484	30,462
0001	1140010001	484070	General Fd	FMD Adm-GF	Other Buildings Rent Revenue	262,400	337,984
0001	1140010001	484100	General Fd	FMD Adm-GF	Smart Facility Rent Revenue	291,036	295,152
0001	1140090001	426200	General Fd	FMD Building Maintenance-GF	Concession Revenue	40,000	40,000

Fund #	Funds Center #	Commitment Item	Fund Description	Cost Center Description	G/L Account Description	FY 2015 Budget	FY 2016 Budget
0001	1140100001	484090	General Fd	FMD Old Courthouse Block-GF	Other Land Rent Revenue	787,200	1,250,004
0001	1150010001	483090	General Fd	Purchasing Office Admiration-GF	Sale Of Surplus Equipment	30,000	53,554
0001	1150010001	499210	General Fd	Purchasing Office Admiration-GF	Sale of Major Assets	0	257,050
0001	1190010001	414090	General Fd	CA Civil-GF	Prosecutor Longevity	74,691	75,430
0001	1190010001	420100	General Fd	CA Civil-GF	Civil Filing Fee	708,867	816,656
0001	1190010001	422010	General Fd	CA Civil-GF	Attorney Services-Hospital District	530,772	530,772
0001	1190020001	414020	General Fd	CA Criminal-GF	County Prosecutors Compensation	77,500	70,000
0001	1190020001	414090	General Fd	CA Criminal-GF	Prosecutor Longevity	60,881	59,040
0001	1190020001	420200	General Fd	CA Criminal-GF	Criminal Fees-Other	101,350	101,560
0001	1190020001	430030	General Fd	CA Criminal-GF	Environmental Fines	0	5,650
0001	1190020001	440010	General Fd	CA Criminal-GF	Demand Account Interest Income	337	246
0001	1190020001	481020	General Fd	CA Criminal-GF	College Work Study	7,173	7,524
0001	1190030001	414090	General Fd	CA Check Division-GF	Prosecutor Longevity	2,568	2,650
0001	1190030001	440010	General Fd	CA Check Division-GF	Demand Account Interest Income	142	17
0001	1190030001	481020	General Fd	CA Check Division-GF	College Work Study	7,875	2,643
0001	1200010001	490129	General Fd	Co Clerk Adm-GF	Trfrs from Co Clerk Archival Fd	7,702	7,702
0001	1200040001	422120	General Fd	Co Clerk Eln Adm-GF	Contractual Services-Election Services	430,000	885,000
0001	1200040001	422121	General Fd	Co Clerk Eln Adm-GF	Election Equipment Rental	12,000	7,000
0001	1200060001	420050	General Fd	Co Clerk Probate-GF	Attorney Ad Litem Fee-Mental Health	171,082	188,393
0001	1200060001	420120	General Fd	Co Clerk Probate-GF	Court Clerk Fees	714	6,238
0001	1200060001	420410	General Fd	Co Clerk Probate-GF	Jury Fees	136	118
0001	1200060001	420510	General Fd	Co Clerk Probate-GF	Mental Health Service & Doc Fee	74,783	83,000
0001	1200060001	420580	General Fd	Co Clerk Probate-GF	Probate Service Fee	161,000	148,693
0001	1200060001	421140	General Fd	Co Clerk Probate-GF	Fees For Copies	55,000	65,447
0001	1200060001	421300	General Fd	Co Clerk Probate-GF	Returned Check Fee	25	124
0001	1200060001	421390	General Fd	Co Clerk Probate-GF	Trust Fund Fee	0	500
0001	1200070001	420100	General Fd	Co Clerk Civil-GF	Civil Filing Fee	317,232	335,968
0001	1200070001	420410	General Fd	Co Clerk Civil-GF	Jury Fees	18,578	34,214
0001	1200070001	420580	General Fd	Co Clerk Civil-GF	Probate Service Fee	2,080	408
0001	1200070001	421140	General Fd	Co Clerk Civil-GF	Fees For Copies	70,578	72,832
0001	1200070001	421390	General Fd	Co Clerk Civil-GF	Trust Fund Fee	3,000	14,821
0001	1200070001	431010	General Fd	Co Clerk Civil-GF	Bond Forfeitures	300,000	400,000
0001	1200080001	420120	General Fd	Co Clerk Crm-GF	Court Clerk Fees	160,164	159,013
0001	1200080001	420180	General Fd	Co Clerk Crm-GF	Criminal Bond Administrative Fee	6,700	19,752
0001	1200080001	420410	General Fd	Co Clerk Crm-GF	Jury Fees	376	559
0001	1200080001	421140	General Fd	Co Clerk Crm-GF	Fees For Copies	34,000	33,765
0001	1200090001	421140	General Fd	Co Clerk Recording-GF	Fees For Copies	170,400	193,584
0001	1200090001	421190	General Fd	Co Clerk Recording-GF	Fees For Microfilm	19,600	20,307
0001	1200090001	421270	General Fd	Co Clerk Recording-GF	Recording Fees	3,874,319	4,837,000
0001	1200100001	421140	General Fd	Co Clerk Records Mgmt-GF	Fees For Copies	38,000	47,142
0001	1210010001	411060	General Fd	Dist Clerk Civil-GF	Grant Partial Reimbursement Revenue	106,075	139,514
0001	1210010001	420100	General Fd	Dist Clerk Civil-GF	Civil Filing Fee	910,225	1,037,180
0001	1210010001	420410	General Fd	Dist Clerk Civil-GF	Jury Fees	339,276	361,622
0001	1210010001	421140	General Fd	Dist Clerk Civil-GF	Fees For Copies	261,101	297,935
0001	1210010001	421240	General Fd	Dist Clerk Civil-GF	Passport Fee	639,722	680,281
0001	1210010001	421280	General Fd	Dist Clerk Civil-GF	Record Search Fee	10,577	15,845
0001	1210010001	421300	General Fd	Dist Clerk Civil-GF	Returned Check Fee	424	236
0001	1210010001	421390	General Fd	Dist Clerk Civil-GF	Trust Fund Fee	6,570	6,275
0001	1210010001	421400	General Fd	Dist Clerk Civil-GF	Vital Statistic Report Fee	3,503	3,472
0001	1210010001	422310	General Fd	Dist Clerk Civil-GF	Jury Impaneling Services	16,411	16,412
0001	1210010001	431010	General Fd	Dist Clerk Civil-GF	Bond Forfeitures	160,684	168,887
0001	1210010001	442020	General Fd	Dist Clerk Civil-GF	Other Interest Income	8,556	4,537
0001	1210010001	481060	General Fd	Dist Clerk Civil-GF	Forfeited Jury Pay	21,137	29,781
0001	1210020001	420180	General Fd	Dist Clerk Crm-GF	Criminal Bond Administrative Fee	0	11,350
0001	1210020001	420200	General Fd	Dist Clerk Crm-GF	Criminal Fees-Other	85,663	88,998
0001	1210020001	420410	General Fd	Dist Clerk Crm-GF	Jury Fees	673	641
0001	1210020001	421140	General Fd	Dist Clerk Crm-GF	Fees For Copies	12,796	16,888
0001	1220010001	420640	General Fd	Civil Courts District-GF	Tax Master Fee	34,209	28,883
0001	1220020001	420400	General Fd	Civil Courts County-GF	Judiciary Fees	168,000	168,000

Fund #	Funds Center #	Commitment Item	Fund Description	Cost Center Description	G/L Account Description	FY 2015 Budget	FY 2016 Budget
0001	1230010001	414090	General Fd	DA Criminal Justice-GF	Prosecutor Longevity	205,640	211,040
0001	1230010001	414120	General Fd	DA Criminal Justice-GF	Other State Revenue	34,500	18,680
0001	1230010001	420200	General Fd	DA Criminal Justice-GF	Criminal Fees-Other	11,047	11,529
0001	1230010001	422030	General Fd	DA Criminal Justice-GF	Attorney Services-Other	20,000	20,000
0001	1230010001	422440	General Fd	DA Criminal Justice-GF	Welfare Fraud Prosecution Services	560	840
0001	1230010001	430030	General Fd	DA Criminal Justice-GF	Environmental Fines	25,000	25,000
0001	1230010001	440010	General Fd	DA Criminal Justice-GF	Demand Account Interest Income	205	87
0001	1230010001	481140	General Fd	DA Criminal Justice-GF	Miscellaneous Collections	2,329	570
0001	1230020001	411060	General Fd	DA Civil Justice-Title IV-E Billable-GF	Grant Partial Reimbursement Revenue	174,354	180,000
0001	1230040001	422020	General Fd	DA Workers Comp Fraud-GF	Attorney Services-Texas Workers Comp Ins Fd	345,934	380,343
0001	1240010001	420390	General Fd	Criminal Courts District-GF	Judiciary Collection Fee	26,934	22,384
0001	1240010001	481130	General Fd	Criminal Courts District-GF	Restitution	72,814	68,078
0001	1240110001	420200	General Fd	Criminal Courts County Division-GF	Criminal Fees-Other	30	187
0001	1240110001	420400	General Fd	Criminal Courts County Division-GF	Judiciary Fees	504,000	504,000
0001	1240110001	481130	General Fd	Criminal Courts County Division-GF	Restitution	6,951	6,057
0001	1250010001	415110	General Fd	Probate Court-GF	Probate Statutory Fees	30,600	30,600
0001	1250010001	420560	General Fd	Probate Court-GF	Probate Hearing Fee	0	20,814
0001	1250010001	420570	General Fd	Probate Court-GF	Probate Investigator Fee	0	12,552
0001	1250010001	420580	General Fd	Probate Court-GF	Probate Service Fee	0	47,816
0001	1250010001	420590	General Fd	Probate Court-GF	Probate Training Fee	0	19,907
0001	1250030001	420560	General Fd	Probate Court-Guardianship-GF	Probate Hearing Fee	22,639	0
0001	1250030001	420570	General Fd	Probate Court-Guardianship-GF	Probate Investigator Fee	12,049	0
0001	1250030001	420580	General Fd	Probate Court-Guardianship-GF	Probate Service Fee	54,660	0
0001	1250030001	420590	General Fd	Probate Court-Guardianship-GF	Probate Training Fee	20,341	0
0001	1260010001	420100	General Fd	JP1 Civil-GF	Civil Filing Fee	73,184	82,109
0001	1260020001	420200	General Fd	JP1 Criminal-GF	Criminal Fees-Other	119,160	79,075
0001	1260020001	420520	General Fd	JP1 Criminal-GF	Omni Denial License Renewal Fee	6,119	5,896
0001	1260020001	420660	General Fd	JP1 Criminal-GF	Time Payment 10% Fee	1,253	693
0001	1260020001	420680	General Fd	JP1 Criminal-GF	Traffic Fees	8,344	5,817
0001	1260020001	421300	General Fd	JP1 Criminal-GF	Returned Check Fee	240	201
0001	1260020001	481140	General Fd	JP1 Criminal-GF	Miscellaneous Collections	0	72
0001	1270010001	420100	General Fd	JP2 Civil-GF	Civil Filing Fee	108,229	100,833
0001	1270020001	420200	General Fd	JP2 Criminal-GF	Criminal Fees-Other	247,498	174,937
0001	1270020001	420520	General Fd	JP2 Criminal-GF	Omni Denial License Renewal Fee	19,563	19,638
0001	1270020001	420660	General Fd	JP2 Criminal-GF	Time Payment 10% Fee	6,353	5,148
0001	1270020001	420680	General Fd	JP2 Criminal-GF	Traffic Fees	14,061	13,431
0001	1270020001	421300	General Fd	JP2 Criminal-GF	Returned Check Fee	330	101
0001	1280010001	420100	General Fd	JP3 Civil-GF	Civil Filing Fee	53,056	55,853
0001	1280020001	420200	General Fd	JP3 Criminal-GF	Criminal Fees-Other	326,995	298,574
0001	1280020001	420520	General Fd	JP3 Criminal-GF	Omni Denial License Renewal Fee	16,593	18,118
0001	1280020001	420660	General Fd	JP3 Criminal-GF	Time Payment 10% Fee	1,963	1,821
0001	1280020001	420680	General Fd	JP3 Criminal-GF	Traffic Fees	25,716	18,200
0001	1280020001	421300	General Fd	JP3 Criminal-GF	Returned Check Fee	534	418
0001	1280020001	431010	General Fd	JP3 Criminal-GF	Bond Forfeitures	0	379
0001	1280020001	481140	General Fd	JP3 Criminal-GF	Miscellaneous Collections	0	228
0001	1290010001	420100	General Fd	JP4 Civil-GF	Civil Filing Fee	76,631	81,855
0001	1290010001	421300	General Fd	JP4 Civil-GF	Returned Check Fee	13	151
0001	1290020001	420200	General Fd	JP4 Criminal-GF	Criminal Fees-Other	91,019	74,644
0001	1290020001	420520	General Fd	JP4 Criminal-GF	Omni Denial License Renewal Fee	6,958	5,548
0001	1290020001	420660	General Fd	JP4 Criminal-GF	Time Payment 10% Fee	1,551	1,076
0001	1290020001	420680	General Fd	JP4 Criminal-GF	Traffic Fees	6,122	4,625
0001	1290020001	481140	General Fd	JP4 Criminal-GF	Miscellaneous Collections	0	97
0001	1300010001	420100	General Fd	JP5 Civil-GF	Civil Filing Fee	96,219	86,066
0001	1300020001	420200	General Fd	JP5 Criminal-GF	Criminal Fees-Other	242,962	303,482
0001	1300020001	420520	General Fd	JP5 Criminal-GF	Omni Denial License Renewal Fee	6,081	6,934
0001	1300020001	420660	General Fd	JP5 Criminal-GF	Time Payment 10% Fee	1,001	961
0001	1300020001	420680	General Fd	JP5 Criminal-GF	Traffic Fees	4,946	5,913
0001	1300020001	421300	General Fd	JP5 Criminal-GF	Returned Check Fee	150	54
0001	1310010001	420100	General Fd	Constable1 Civil-GF	Civil Filing Fee	340,516	340,463

Fund #	Funds Center #	Commitment Item	Fund Description	Cost Center Description	G/L Account Description	FY 2015 Budget	FY 2016 Budget
0001	1310010001	421300	General Fd	Constable1 Civil-GF	Returned Check Fee	30	0
0001	1310010001	485180	General Fd	Constable1 Civil-GF	Donation-Public Safety Use Of Vehicle	20,000	20,000
0001	1310020001	420200	General Fd	Constable1 Criminal-GF	Criminal Fees-Other	80,206	73,822
0001	1320010001	420100	General Fd	Constable2 Civil-GF	Civil Filing Fee	401,871	393,555
0001	1320010001	485180	General Fd	Constable2 Civil-GF	Donation-Public Safety Use Of Vehicle	10,000	10,000
0001	1320020001	420200	General Fd	Constable2 Criminal-GF	Criminal Fees-Other	159,505	195,030
0001	1320020001	421300	General Fd	Constable2 Criminal-GF	Returned Check Fee	30	180
0001	1320020001	422330	General Fd	Constable2 Criminal-GF	Law Enforcement Services-Other Govt Agency	93,756	93,756
0001	1320020001	422340	General Fd	Constable2 Criminal-GF	Law Enforcement Services-School District	172,054	172,054
0001	1330010001	420100	General Fd	Constable3 Civil-GF	Civil Filing Fee	187,251	194,233
0001	1330010001	485180	General Fd	Constable3 Civil-GF	Donation-Public Safety Use Of Vehicle	49,260	45,000
0001	1330020001	420200	General Fd	Constable3 Criminal-GF	Criminal Fees-Other	206,565	243,426
0001	1330020001	421300	General Fd	Constable3 Criminal-GF	Returned Check Fee	90	60
0001	1330020001	422330	General Fd	Constable3 Criminal-GF	Law Enforcement Services-Other Govt Agency	108,211	108,212
0001	1340010001	411060	General Fd	Constable 4 Civil-GF	Grant Partial Reimbursement Revenue	0	0
0001	1340010001	420100	General Fd	Constable 4 Civil-GF	Civil Filing Fee	278,900	290,337
0001	1340010001	485180	General Fd	Constable 4 Civil-GF	Donation-Public Safety Use Of Vehicle	1,131	3,034
0001	1340020001	420200	General Fd	Constable 4 Criminal-GF	Criminal Fees-Other	87,909	98,889
0001	1350010001	411060	General Fd	Constable 5 Civil-GF	Grant Partial Reimbursement Revenue	211,062	285,948
0001	1350010001	420100	General Fd	Constable 5 Civil-GF	Civil Filing Fee	1,778,864	1,772,914
0001	1350010001	421300	General Fd	Constable 5 Civil-GF	Returned Check Fee	30	0
0001	1350010001	485180	General Fd	Constable 5 Civil-GF	Donation-Public Safety Use Of Vehicle	1,500	10,000
0001	1350020001	420200	General Fd	Constable 5 Criminal-GF	Criminal Fees-Other	50,000	68,751
0001	1350040001	422350	General Fd	Constable 5 Security-GF	Law Enforcement Services-Other Organization	0	103,740
0001	1370440001	413020	General Fd	TCSO Crc Support Br-GF	SSA Incentive Payments	220,400	217,140
0001	1370440001	424050	General Fd	TCSO Crc Support Br-GF	Contractual Services-Sex Offender Treatment	168,363	163,800
0001	1370440001	481290	General Fd	TCSO Crc Support Br-GF	Notary Fees	1,210	1,513
0001	1370460001	424020	General Fd	TCSO Central Booking-GF	Contractual Services-Central Booking	6,579,495	6,579,921
0001	1370520001	422090	General Fd	TCSO LE Mental Health	Contractual Services-Office Space	12,936	12,936
0001	1370520001	484070	General Fd	TCSO LE Mental Health	Other Buildings Rent Revenue	3,600	3,600
0001	1370750001	420060	General Fd	TCSO LE Support Br-GF	Breath Alcohol Testing Fee	51,402	55,916
0001	1370750001	420200	General Fd	TCSO LE Support Br-GF	Criminal Fees-Other	372,799	366,833
0001	1370750001	420660	General Fd	TCSO LE Support Br-GF	Time Payment 10% Fee	1,075	93
0001	1370750001	421010	General Fd	TCSO LE Support Br-GF	Alarm Registration Fee	172,500	182,473
0001	1370750001	422330	General Fd	TCSO LE Support Br-GF	Law Enforcement Services-Other Govt Agency	1,250,157	1,483,317
0001	1370750001	422340	General Fd	TCSO LE Support Br-GF	Law Enforcement Services-School District	1,379,123	1,380,187
0001	1370750001	423160	General Fd	TCSO LE Support Br-GF	Training Academy Tuition	700	1,500
0001	1370750001	424030	General Fd	TCSO LE Support Br-GF	Contractual Services-Housing Paroled Sex Offendr	205,725	236,950
0001	1370750001	424040	General Fd	TCSO LE Support Br-GF	Contractual Services-Mnt Of Federal Prisoners	6,415	6,570
0001	1370750001	429020	General Fd	TCSO LE Support Br-GF	Bail Bondsman Registration	2,000	3,000
0001	1370750001	429050	General Fd	TCSO LE Support Br-GF	Sexually Oriented Business License	3,025	2,575
0001	1370750001	481140	General Fd	TCSO LE Support Br-GF	Miscellaneous Collections	83,560	78,408
0001	1370750001	485180	General Fd	TCSO LE Support Br-GF	Donation-Public Safety Use Of Vehicle	350,000	450,000
0001	1380010001	420310	General Fd	ME Adm-GF	Expert Witness Testimony Fee	11,737	5,143
0001	1380010001	421050	General Fd	ME Adm-GF	Autopsy Fee	1,618,800	1,589,900
0001	1380010001	421060	General Fd	ME Adm-GF	Autopsy Report Fee	1,760	1,960
0001	1380010001	481140	General Fd	ME Adm-GF	Miscellaneous Collections	500	415
0001	1390010001	420660	General Fd	CSCD Supervision GF	Time Payment 10% Fee	3,586	3,608
0001	1400010001	420030	General Fd	TCCES CES-Exc Mgmt Team-GF	Alcohol Evaluation Fees	336,084	345,725
0001	1400010001	420650	General Fd	TCCES CES-Exc Mgmt Team-GF	TCCES Reinstatement Fee	43,609	41,684
0001	1400010001	421220	General Fd	TCCES CES-Exc Mgmt Team-GF	Miscellaneous Fees	0	11
0001	1400010001	423070	General Fd	TCCES CES-Exc Mgmt Team-GF	Counseling Program	107,195	75,909
0001	1400010001	423080	General Fd	TCCES CES-Exc Mgmt Team-GF	Drug Education Class	61,285	54,201
0001	1400010001	423090	General Fd	TCCES CES-Exc Mgmt Team-GF	DWI Education Class	112,249	100,457
0001	1400010001	423100	General Fd	TCCES CES-Exc Mgmt Team-GF	DWI Intervention Program	158,732	134,161
0001	1400010001	423130	General Fd	TCCES CES-Exc Mgmt Team-GF	Minor In Possession Class	5,685	3,655
0001	1400010001	423140	General Fd	TCCES CES-Exc Mgmt Team-GF	Substance Abuse Class	13,335	16,154
0001	1400010001	423185	General Fd	TCCES CES-Exc Mgmt Team-GF	Cognitive Change Program 40Hr	8,375	6,457
0001	1400010001	423190	General Fd	TCCES CES-Exc Mgmt Team-GF	Marijuana Class 8 Hour	32,900	48,224

Fiscal Year 2016 Adopted Budget

Travis County

Fund #	Funds Center #	Commitment Item	Fund Description	Cost Center Description	G/L Account Description	FY 2015 Budget	FY 2016 Budget
0001	1400010001	481140	General Fd	TCCES CES-Exc Mgmt Team-GF	Miscellaneous Collections	0	11
0001	1400020001	423010	General Fd	TCCES Education-GF	Alcohol Education-Minors Class	879	1,015
0001	1400020001	423020	General Fd	TCCES Education-GF	Bad Check 8Hr Class	44,353	27,503
0001	1400020001	423030	General Fd	TCCES Education-GF	Chemical Assault & Shoplifting 20Hr Class	84,656	93,725
0001	1400020001	423040	General Fd	TCCES Education-GF	Class Rescheduling Fees	8,919	7,954
0001	1400020001	423110	General Fd	TCCES Education-GF	Felony M.O. 20Hr Class	34,804	27,053
0001	1400020001	423120	General Fd	TCCES Education-GF	Juvenile Competency Class	1,191	108
0001	1400020001	423150	General Fd	TCCES Education-GF	Tobacco Awareness Class	1,406	0
0001	1400020001	423170	General Fd	TCCES Education-GF	Youth Misdemeanor I 8Hr Class	6,700	4,517
0001	1400020001	423180	General Fd	TCCES Education-GF	Youth Misdemeanor II 16Hr Class	239	0
0001	1420010001	420350	General Fd	Pretrial Supervision-GF	Ignition Interlock Fee	309,690	321,404
0001	1420010001	420530	General Fd	Pretrial Supervision-GF	Personal Bond Fees	286,517	397,417
0001	1420150001	420370	General Fd	Pretrial Drug Court Pg-GF	Intox & Drug Conviction 10% Collection Fee	17,369	17,806
0001	1430100001	481000	General Fd	JPD Executive-GF	Other Revenue	0	6,948
0001	1450140001	411060	General Fd	JvP Food Svcs-GF	Grant Partial Reimbursement Revenue	218,216	183,374
0001	1450390001	410040	General Fd	JvP Res Svcs Program Support-GF	Grant Administrative Cost Revenue-IDC Post	0	84
0001	1450440001	420020	General Fd	JvP Dom Rel Off Admin-GF	Adoption Investigation Fee	81,417	75,296
0001	1450440001	420090	General Fd	JvP Dom Rel Off Admin-GF	Child Support Admin Fees	162	36
0001	1450440001	420270	General Fd	JvP Dom Rel Off Admin-GF	DRO Operations Fee	62,126	65,183
0001	1450440001	420310	General Fd	JvP Dom Rel Off Admin-GF	Expert Witness Testimony Fee	52	0
0001	1450440001	422070	General Fd	JvP Dom Rel Off Admin-GF	Comm Supervision Of Child Support Probationers	334,064	336,738
0001	1450440001	422075	General Fd	JvP Dom Rel Off Admin-GF	Integrated Child Support Enforcement System (ICSS)	302,093	360,000
0001	1450440001	423060	General Fd	JvP Dom Rel Off Admin-GF	Cooperative Parenting Class	1,500	2,213
0001	1450440001	481300	General Fd	JvP Dom Rel Off Admin-GF	License Fee Parenting Course	7,664	8,193
0001	1470010001	422380	General Fd	Emrg Svcs Tech and Comm-GF	Radio Use Fees	280,000	270,000
0001	1490110001	481000	General Fd	TNR Environmental Quality-GF	Other Revenue	20,000	10,000
0001	1490110001	483080	General Fd	TNR Environmental Quality-GF	Sale Of Recycling Material	32,848	27,947
0001	1490130001	426010	General Fd	TNR Development Services-GF	Driveway Permits	57,750	71,500
0001	1490130001	426020	General Fd	TNR Development Services-GF	Flood Plain Permit Fee- Nonresidential	88,000	95,014
0001	1490130001	426030	General Fd	TNR Development Services-GF	Flood Plain Permit Fee-Residential A	97,500	112,200
0001	1490130001	426040	General Fd	TNR Development Services-GF	Flood Plain Permit Fee-Residential B	20,830	21,045
0001	1490130001	426050	General Fd	TNR Development Services-GF	Long Form Plat Construction Review	159,786	159,786
0001	1490130001	426060	General Fd	TNR Development Services-GF	Long Form Plat-Commercial Lot Review	9,023	8,000
0001	1490130001	426070	General Fd	TNR Development Services-GF	Long Form Plat-Construction Inspection	99,378	102,500
0001	1490130001	426080	General Fd	TNR Development Services-GF	Long Form Plat-Final Plat Review	46,107	44,760
0001	1490130001	426090	General Fd	TNR Development Services-GF	Long Form Plat-Preliminary Plan Review	65,662	36,828
0001	1490130001	426100	General Fd	TNR Development Services-GF	Long Form Plat-Residential Lot Review	158,695	154,188
0001	1490130001	426110	General Fd	TNR Development Services-GF	Plat Application Renewals	1,000	791
0001	1490130001	426120	General Fd	TNR Development Services-GF	Plat Revision-Amendments	13,336	11,193
0001	1490130001	426130	General Fd	TNR Development Services-GF	Plat Revision-Vacations Public Utility Easements	5,355	5,040
0001	1490130001	426140	General Fd	TNR Development Services-GF	Plat Revision-Vacations/Row & Drain Easements	4,080	2,720
0001	1490130001	426150	General Fd	TNR Development Services-GF	Public Notice Fee	88	0
0001	1490130001	426160	General Fd	TNR Development Services-GF	Road Name Changes	470	0
0001	1490130001	426170	General Fd	TNR Development Services-GF	Short Form Plat-Final Plat Review	41,067	40,756
0001	1490130001	426180	General Fd	TNR Development Services-GF	Utility (Row) Permits	3,040	3,445
0001	1490130001	483050	General Fd	TNR Development Services-GF	Sale Of Printed Material	897	1,059
0001	1490160001	421350	General Fd	TNR Onsite Sewage Facilities-GF	Septic Maintenance Contract Fee	25,000	32,000
0001	1490160001	421360	General Fd	TNR Onsite Sewage Facilities-GF	Septic Reinspection Fees	4,752	4,752
0001	1490160001	421370	General Fd	TNR Onsite Sewage Facilities-GF	Septic Subdivision Review Fees	6,910	6,900
0001	1490160001	425010	General Fd	TNR Onsite Sewage Facilities-GF	Engineered Adjustment Permit	14,000	13,984
0001	1490160001	425020	General Fd	TNR Onsite Sewage Facilities-GF	Engineered Construction Permits	237,325	229,273
0001	1490160001	425030	General Fd	TNR Onsite Sewage Facilities-GF	Expired Sewage Permit Re-Application Fee	4,000	5,100
0001	1490160001	425040	General Fd	TNR Onsite Sewage Facilities-GF	Private Sewage Permits	36,250	36,250
0001	1490160001	425050	General Fd	TNR Onsite Sewage Facilities-GF	Sewage Permit Renewal	495	110
0001	1490190001	481000	General Fd	TNR Rd Capacity and Bg Rplmt-GF	Other Revenue	2,500,000	0
0001	1490220001	428010	General Fd	TNR Park Services-GF	Park Entrance Fees	1,456,706	1,589,150
0001	1490220001	428030	General Fd	TNR Park Services-GF	Park Rental Fees	430,783	441,587
0001	1490220001	481260	General Fd	TNR Park Services-GF	Access License Fee	15,739	15,740
0001	1490250001	421380	General Fd	TNR Customer Services-GF	Solid Waste Disposal Fee	9,700	5,867

Fund #	Funds Center #	Commitment Item	Fund Description	Cost Center Description	G/L Account Description	FY 2015 Budget	FY 2016 Budget
0001	1490250001	481340	General Fd	TNR Customer Services-GF	Water Sales	6,800	7,462
0001	1490250001	481350	General Fd	TNR Customer Services-GF	License Fee	121,094	151,367
0001	1490250001	484110	General Fd	TNR Customer Services-GF	Miscellaneous Rent Revenue	2,840	1,575
0001	1490280001	422300	General Fd	TNR Services To Othr Govts-GF	Fuel & Vehicle Maintenance Reimbursement	181,600	112,660
0001	1580090001	427040	General Fd	HHSVS Inter COA Public Hlh-GF	Pool Inspection Fees	16,530	18,517
0001	1580110001	410040	General Fd	HHSVS FSS-Case Mgmt-GF	Grant Administrative Cost Revenue-IDC Post	0	690
0001	1580230001	481070	General Fd	HHSVS Children F.I.R.S.T.	Juror Contributions	53,642	51,594
0001	1580310001	422210	General Fd	HHSVS Deaf Svs-GF	Deaf Interpreter Services-City HHS	2,000	2,500
0001	1580310001	422220	General Fd	HHSVS Deaf Svs-GF	Deaf Interpreter Services-Municipal Court	28,502	34,901
0001	1580310001	422230	General Fd	HHSVS Deaf Svs-GF	Deaf Interpreter Services-Travis County DHH	5,000	290
0001	1580310001	422250	General Fd	HHSVS Deaf Svs-GF	Deaf Interpreter Services-Visual Comm	2,047	3,195
0001	1580310001	422260	General Fd	HHSVS Deaf Svs-GF	Deaf Interpreter Services-CSCD	322	287
0001	1580310001	422270	General Fd	HHSVS Deaf Svs-GF	Deaf Interpreter Services-TCJPD	253	0
0001	1580310001	422280	General Fd	HHSVS Deaf Svs-GF	Deaf Interpreter Services-Travis Co Health Dist	500	450
0001	1580310001	422290	General Fd	HHSVS Deaf Svs-GF	Deaf Interpreter Services-CTCCH	52,170	119,220
0001	1580540001	481070	General Fd	HHSVS Social Service Contracts-GF	Juror Contributions	12,848	12,936
0001	1590010001	421250	General Fd	EMS Star Flight Administrative-GF	Patient Fees-Air Transport	3,008,692	2,784,645
0001	1590020001	421211	General Fd	EMS Star Flight Operations-GF	Heli Pad Camera Fee	7,294	7,294
0001	1590020001	421255	General Fd	EMS Star Flight Operations-GF	Starflight Services	70,750	68,000
0001	1590080001	421260	General Fd	EMS Emrg Med Sv-GF	Patient Fees-Ground Transport	4,216,565	4,242,271
0001	1590080001	422131	General Fd	EMS Emrg Med Sv-GF	Contractual Services-Software	31,084	39,763
0001	1930040001	415120	General Fd	Civil Courts-App-LMF-GF	Court of Appeals Fee	66,110	66,110
0001	1940010001	411060	General Fd	Criminal Courts County LMF-GF	Grant Partial Reimbursement Revenue	337,648	386,131
0001	1941010001	411060	General Fd	Criminal Courts District LMF-GF	Grant Partial Reimbursement Revenue	506,472	579,196
0001	9191020000	414020	General Fd	County Atty-Criminal Justice	County Prosecutors Compensation	0	(70,000)
0002	1090060000	441060	700 Lavaca Complex	PBO Cash Investments	Pooled Cash Investments Interest Income	18,621	30,588
0002	1140060002	484010	700 Lavaca Complex	FMD Operations 700 Lavaca-Lavaca Cmplx	700 Lavaca Building Rent Revenue	1,147,909	1,095,003
0002	1140060002	484020	700 Lavaca Complex	FMD Operations 700 Lavaca-Lavaca Cmplx	700 Lavaca Parking Rent Revenue	206,167	542,344
0003	1090060000	441060	Tx Exposition and Heritage	PBO Cash Investments	Pooled Cash Investments Interest Income	7,845	12,099
0003	1140080003	426200	Tx Exposition and Heritage	FMD-Tx Expo & Heritage-Expo Fd	Concession Revenue	219,900	240,450
0003	1140080003	481140	Tx Exposition and Heritage	FMD-Tx Expo & Heritage-Expo Fd	Miscellaneous Collections	49,300	20,750
0003	1140080003	484070	Tx Exposition and Heritage	FMD-Tx Expo & Heritage-Expo Fd	Other Buildings Rent Revenue	617,698	702,496
0100	1090060000	441060	Law Library Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	1,344	1,918
0100	1570060100	420490	Law Library Fd	RMCR Civil Library-Law Library Fd	Law Library Fee	768,009	791,488
0100	1570060100	420500	Law Library Fd	RMCR Civil Library-Law Library Fd	Legal Research Fee	12,200	24,155
0104	1090060000	441060	Dispute Resolution Center Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	384	620
0104	1360010104	420010	Dispute Resolution Center Fd	Dispute Resolution Center-DRC fd	ADRS Fee	331,782	330,767
0104	1360010104	481070	Dispute Resolution Center Fd	Dispute Resolution Center-DRC fd	Juror Contributions	3,089	2,898
0104	1360010104	490001	Dispute Resolution Center Fd	Dispute Resolution Center-DRC fd	Trfrs from General Fd	81,665	85,775
0105	1080100105	414110	Voter Registration Fd	Tax Collector Voter Cln Ch19-Voter Rg Fd	Voter Registration Reimb Chap19	127,103	225,847
0106	1090060000	441060	Juvenile Fee Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	1,762	2,566
0106	1450560106	420480	Juvenile Fee Fd	JvP NonDivisional-Juv Fee Fd	Juvenile Probation Fee	8,284	4,341
0107	1090060000	441060	Juvenile Justice Alternative Edu Prog Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	3,765	4,275
0107	1450360107	415060	Juvenile Justice Alternative Edu Prog Fd	JvP Spec Svcs JJAEP Fd	School Districts	87,212	35,260
0107	1450360107	490001	Juvenile Justice Alternative Edu Prog Fd	JvP Spec Svcs JJAEP Fd	Trfrs from General Fd	199,105	0
0108	1090060000	441060	Cnty Clerk Records Mgmt & Pres Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	9,927	18,615
0108	1200080108	420610	Cnty Clerk Records Mgmt & Pres Fd	Co Clerk Crm-Records Mgmt Fd	Records Management Fee	9,957	9,844
0108	1200090108	420620	Cnty Clerk Records Mgmt & Pres Fd	Co Clerk Recording-Records Mgmt Fd	Records Mgmt & Preservation Fee	1,802,702	2,005,013
0109	1090060000	441060	LCRA Parks Cip Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	12,641	17,498
0109	1490220109	428010	LCRA Parks Cip Fd	TNR Park Services-LCRA Fd	Park Entrance Fees	125,411	143,948
0110	1090060000	441060	Records Mgmt and Pres Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	171	291
0110	1200060110	420610	Records Mgmt and Pres Fd	Co Clerk Probate -Records Mgmt Preser	Records Management Fee	59,152	20,000
0110	1200070110	420610	Records Mgmt and Pres Fd	Co Clerk Civil-Records Mgmt Preser	Records Management Fee	0	39,114
0110	1200080110	420610	Records Mgmt and Pres Fd	Co Clerk Crm-Records Mgmt Preser	Records Management Fee	89,827	89,208
0110	1210010110	420610	Records Mgmt and Pres Fd	Dist Clerk Civil-Records Mgmt Preser	Records Management Fee	76,849	76,840
0110	1210020110	420610	Records Mgmt and Pres Fd	Dist Clerk Crm-Records Mgmt Preser	Records Management Fee	45,201	46,713
0111	1090060000	441060	Courthouse Security Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	6,403	3,433
0111	1200060111	420630	Courthouse Security Fd	Co Clerk Probate-Courthouse Sec Fd	Security Fee	34,736	0
0111	1200070111	420630	Courthouse Security Fd	Co Clerk Civil-Courthouse Sec Fd	Security Fee	2,536	39,738

Fund #	Funds Center #	Commitment Item	Fund Description	Cost Center Description	G/L Account Description	FY 2015 Budget	FY 2016 Budget
0111	1200080111	420630	Courthouse Security Fd	Co Clerk Crm-Courthouse Sec Fd	Security Fee	12,005	11,843
0111	1200090111	420630	Courthouse Security Fd	Co Clerk Recording-Courthouse Sec Fd	Security Fee	178,567	199,757
0111	1210010111	420630	Courthouse Security Fd	Dist Clerk Civil-Courthouse Security Fd	Security Fee	57,743	57,091
0111	1210020111	420630	Courthouse Security Fd	Dist Clerk Crm-Courthouse Security Fd	Security Fee	9,504	9,754
0111	1260020111	420630	Courthouse Security Fd	JP1 Criminal-Courthouse Security Fd	Security Fee	15,260	11,279
0111	1270020111	420630	Courthouse Security Fd	JP2 Criminal-Courthouse Security Fd	Security Fee	35,687	30,734
0111	1280020111	420630	Courthouse Security Fd	JP3 Criminal-Courthouse Security Fd	Security Fee	36,944	28,382
0111	1290020111	420630	Courthouse Security Fd	JP4 Criminal-Courthouse Security Fd	Security Fee	14,394	11,842
0111	1300020111	420630	Courthouse Security Fd	JP5 Criminal-Courthouse Security Fd	Security Fee	15,667	15,106
0111	1370320111	490001	Courthouse Security Fd	TCSO Courthouse Security-Cthse Sec Fd	Trfrs from General Fd	1,282,232	1,278,457
0113	1090060000	441060	Ct Reporter Service Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	291	250
0113	1200070113	420160	Ct Reporter Service Fd	Co Clerk Civil-Ct Rptr Sv Fnd	Court Reporter Fees	115,176	114,940
0113	1210010113	420160	Ct Reporter Service Fd	Dist Clerk Civil-Ct Rptr Sv Fnd	Court Reporter Fees	163,278	161,139
0113	1250010113	420160	Ct Reporter Service Fd	Probate Court-Court Reporter Sv Fd	Court Reporter Fees	59,911	56,000
0114	1090060000	441060	Juvenile Deferred Prosecution Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	366	583
0114	1450560114	420240	Juvenile Deferred Prosecution Fd	JvP NonDivisional-Juv Def Pros Fd	Deferred Prosecution Fee	2,572	1,711
0115	1090060000	441060	Balcones Canyonlands Pres Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	91,519	101,991
0115	1490120115	428020	Balcones Canyonlands Pres Fd	TNR Natural Resources-BCCP	Park Permits	184,995	184,683
0115	1490120115	481050	Balcones Canyonlands Pres Fd	TNR Natural Resources-BCCP	Contributions-Developers	108,640	108,560
0115	1490120115	481310	Balcones Canyonlands Pres Fd	TNR Natural Resources-BCCP	Rent Revenue-BCP Cell Phone Tower	13,358	13,358
0115	1490120115	490001	Balcones Canyonlands Pres Fd	TNR Natural Resources-BCCP	Trfrs from General Fd	13,166,194	15,250,276
0118	1470020118	414070	LEOSE - Cmns Ct	Emrg Svs Fire Marshal-LEOSE	LEOSE Annual Allocations	1,036	1,036
0119	1200080119	420470	Juvenile Delinquency Prevention Fd	Co Clerk Crm-JV Delinquency Preventn	Juvenile Delinquency Fees	0	73
0121	1070010121	431020	Unclaimed Property Fd	County Treasurer Adm-Unclaimed Property	Restitution Forfeitures	50,000	50,000
0121	1090060000	441060	Unclaimed Property Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	181	621
0122	1190050122	490001	Professional Prosecutors Fd	CA Civil-Prof Prosecutors Fd	Trfrs from General Fd	77,500	70,000
0123	1090060000	441060	Mary Quinlan Park Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	1,246	1,699
0123	1490220123	484060	Mary Quinlan Park Fd	TNR Park Services-Mary Quilan Fd	Lake Austin Spa Rent Revenue	5,000	5,000
0124	1090060000	441060	Probate Judiciary Fee Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	667	560
0124	1250030124	420400	Probate Judiciary Fee Fd	Probate Court-Guardianship Judcy Fee Fd	Judiciary Fees	158,000	160,000
0125	1090060000	441060	Cts Technology Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	1,611	2,209
0125	1260020125	420450	Cts Technology Fd	JP1 Criminal-Js Ct Technology	Justice Court Technology Fee	20,024	14,980
0125	1270020125	420450	Cts Technology Fd	JP2 Criminal-Js Ct Technology	Justice Court Technology Fee	47,244	40,647
0125	1280020125	420450	Cts Technology Fd	JP3 Criminal-Js Ct Technology	Justice Court Technology Fee	48,427	37,821
0125	1290020125	420450	Cts Technology Fd	JP4 Criminal-Js Ct Technology	Justice Court Technology Fee	19,065	15,837
0125	1300020125	420450	Cts Technology Fd	JP5 Criminal-Js Ct Technology	Justice Court Technology Fee	21,075	20,119
0126	1090060000	441060	Truancy Ct Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	947	1,376
0126	1450170126	420720	Truancy Ct Fd	JvP Legal Srvcs Judicial-Truancy Ct Fd	Truancy Program-AISD	97,412	0
0126	1450170126	490001	Truancy Ct Fd	JvP Legal Srvcs Judicial-Truancy Ct Fd	Trfrs from General Fd	152,595	154,661
0127	1090060000	441060	Dist Clerk Records Mgmt and Pres	PBO Cash Investments	Pooled Cash Investments Interest Income	1,179	1,904
0127	1210010127	420610	Dist Clerk Records Mgmt and Pres	Dist Clerk Civil-Dist Clerk Records Mgmt	Records Management Fee	76,039	76,065
0127	1210020127	420610	Dist Clerk Records Mgmt and Pres	Dist Clerk Crm-Dist Clerk Records Mang	Records Management Fee	5,083	5,259
0128	1090060000	441060	Elections Contract Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	1,493	2,353
0128	1200040128	422120	Elections Contract Fd	Co Clerk Eln Adm-Eln Cntrt Fd	Contractual Services-Election Services	1,357,364	566,000
0128	1200050128	421100	Elections Contract Fd	Co Clerk Eln Adm Fee-Eln Cntrt Fd	Election Oversight Fee	181,000	145,100
0129	1090060000	441060	Cnty Clerk Archival Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	7,973	18,663
0129	1200100129	421290	Cnty Clerk Archival Fd	Co Clerk Records Mgmt-Co Clerk Arch Fnd	Records Archival Fee	1,770,572	1,985,016
0130	1090060000	441060	Family Protection Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	123	141
0130	1210010130	420320	Family Protection Fd	Dist Clerk Civil-Family Protection Fd	Family Protection Fee	52,602	52,069
0131	1090060000	441060	Drug Ct Program Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	671	827
0131	1420150131	420280	Drug Ct Program Fd	Pretrial Drug Court-Drg Ct Pg Fd	Participant Payments	24,812	28,322
0131	1420150131	420284	Drug Ct Program Fd	Pretrial Drug Court-Drg Ct Pg Fd	Treatment Co-Pay	5,182	6,324
0131	1420150131	420285	Drug Ct Program Fd	Pretrial Drug Court-Drg Ct Pg Fd	Drug Test Co-Pay	6,510	0
0131	1420150131	420380	Drug Ct Program Fd	Pretrial Drug Court-Drg Ct Pg Fd	Intox & Drug Conviction 50% Fee	87,269	87,791
0132	1090060000	441060	Probate Guardianship Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	981	1,451
0132	1250010132	420550	Probate Guardianship Fd	Probate Court-Grdnshp Probate Grdnshp Fd	Probate Guardianship Fee	81,571	82,000
0133	1090060000	441060	Vital Statistic Pres Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	181	246
0133	1260010133	421410	Vital Statistic Pres Fd	JP1 Civil-Vital Statistic Presrvtn	Vital Statistic Preservation Fee	38	4
0133	1270010133	421410	Vital Statistic Pres Fd	JP2 Civil-Vital Statistic Presrvtn	Vital Statistic Preservation Fee	309	98

Fund #	Funds Center #	Commitment Item	Fund Description	Cost Center Description	G/L Account Description	FY 2015 Budget	FY 2016 Budget
0133	1280010133	421410	Vital Statistic Pres Fd	JP3 Civil-Vital Statistic Presrvtn	Vital Statistic Preservation Fee	107	65
0133	1290010133	421410	Vital Statistic Pres Fd	JP4 Civil-Vital Statistic Presrvtn	Vital Statistic Preservation Fee	6	0
0134	1090060000	441060	Fire Code Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	1,994	4,779
0134	1470020134	421200	Fire Code Fd	Emrg Svs Fire Marshal-Fire Code Fd	Fire Safety Inspection Fee	140,000	180,000
0135	1090060000	441060	Child Abuse Prevention Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	0	115
0135	1370750135	420080	Child Abuse Prevention Fd	TCSO LE Support Br-Child Abuse Fd	Child Sexual Assault Fee	3,348	4,235
0136	1090060000	441060	Justice Ct Building Security Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	1,672	2,536
0136	1260020136	420630	Justice Ct Building Security Fd	JP1 Criminal-Justice Ct Bldg Security	Security Fee	4,834	3,561
0136	1270020136	420630	Justice Ct Building Security Fd	JP2 Criminal-Justice Ct Bldg Security	Security Fee	11,562	10,017
0136	1280020136	420630	Justice Ct Building Security Fd	JP3 Criminal-Justice Ct Bldg Security	Security Fee	11,418	9,520
0136	1290020136	420630	Justice Ct Building Security Fd	JP4 Criminal-Justice Ct Bldg Security	Security Fee	4,678	3,945
0136	1300020136	420630	Justice Ct Building Security Fd	JP5 Criminal-Justice Ct Bldg Security	Security Fee	5,224	5,062
0137	1090060000	441060	Juvenile Case Manager Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	4,609	5,844
0137	1260020137	420460	Juvenile Case Manager Fd	JP1 Criminal-Juvenile Case Mgr Fd	Juvenile Case Management Fee	24,513	18,309
0137	1270020137	420460	Juvenile Case Manager Fd	JP2 Criminal-Juvenile Case Mgr Fd	Juvenile Case Management Fee	58,827	50,732
0137	1280020137	420460	Juvenile Case Manager Fd	JP3 Criminal-Juvenile Case Mgr Fd	Juvenile Case Management Fee	63,485	47,327
0137	1290020137	420460	Juvenile Case Manager Fd	JP4 Criminal-Juvenile Case Mgr Fd	Juvenile Case Management Fee	23,427	19,875
0137	1300020137	420460	Juvenile Case Manager Fd	JP5 Criminal-Juvenile Case Mgr Fd	Juvenile Case Management Fee	26,157	25,533
0138	1090060000	441060	Health Food Permits Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	814	1,602
0138	1580350138	427020	Health Food Permits Fd	HHSVS EHS Consmr/Comm Prot-Hlthfd Prmts	Food Establishment Fees	62,354	61,281
0138	1580350138	427030	Health Food Permits Fd	HHSVS EHS Consmr/Comm Prot-Hlthfd Prmts	Mobile Food Permits	14,973	14,696
0138	1580350138	427050	Health Food Permits Fd	HHSVS EHS Consmr/Comm Prot-Hlthfd Prmts	Temporary Food Permits	1,740	1,740
0139	1090060000	441060	Dist Ct Records Technology Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	597	1,071
0139	1210010139	420260	Dist Ct Records Technology Fd	Dist Clerk Civil-Dist Ct Recrds Tech Fd	District Court Records Archival Fee	114,936	116,168
0140	1090060000	441060	Cnty/Dist Ct Technology Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	431	651
0140	1200080140	420170	Cnty/Dist Ct Technology Fd	Co Clerk Crm-Co/Dist Court Tech Fd	Court Technology Fee	15,849	15,767
0140	1210020140	420170	Cnty/Dist Ct Technology Fd	Dist Clerk Crm-Co/Dist Court Tech Fd	Court Technology Fee	6,927	7,753
0141	1090060000	441060	Ct Record Pres	PBO Cash Investments	Pooled Cash Investments Interest Income	867	1,054
0141	1200070141	420150	Ct Record Pres	Co Clerk Civil-Ct Record Preservation	Court Record Preservation Fee	73,200	75,753
0141	1210010141	420150	Ct Record Pres	Dist Clerk Civil-Court Record Pres	Court Record Preservation Fee	104,856	104,686
0142	1090060000	441060	Capital Area Council of Govts 911 Fees	PBO Cash Investments	Pooled Cash Investments Interest Income	1,122	146
0144	1090060000	441060	Unclaimed Juvenile Restitution	PBO Cash Investments	Pooled Cash Investments Interest Income	181	245
0145	1090060000	441060	Rd and Bridge Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	27,035	34,182
0145	1210020145	430020	Rd and Bridge Fd	Dist Clerk Crm-RdBg Fd	Fines	409,883	311,527
0145	1260020145	430020	Rd and Bridge Fd	JP1 Criminal-RdBg Fd	Fines	449,343	372,459
0145	1270020145	430020	Rd and Bridge Fd	JP2 Criminal-RdBg Fd	Fines	1,139,979	1,044,575
0145	1280020145	430020	Rd and Bridge Fd	JP3 Criminal-RdBg Fd	Fines	893,924	885,322
0145	1290020145	430020	Rd and Bridge Fd	JP4 Criminal-RdBg Fd	Fines	514,061	441,006
0145	1300020145	430020	Rd and Bridge Fd	JP5 Criminal-RdBg Fd	Fines	397,302	401,955
0145	1370750145	430020	Rd and Bridge Fd	TCSO LE Support Br-RdBrdg Fd	Fines	565,140	489,383
0145	1490010145	490001	Rd and Bridge Fd	TNR Administrative Services-GF	Trfrs from General Fd	0	1,400,716
0145	1490190145	422400	Rd and Bridge Fd	TNR Rd Capacity and Bg Rplmt-RdBg Fd	Sidewalk Remediation Revenue	7,532	7,532
0145	1490200145	414060	Rd and Bridge Fd	TNR Rd & Bridge Maintenance-RdBg Fd	Lateral Road Fund Distribution	73,853	72,498
0145	1490200145	421030	Rd and Bridge Fd	TNR Rd & Bridge Maintenance-RdBg Fd	Auto Registration Fees	9,710,995	10,055,107
0145	1490200145	481250	Rd and Bridge Fd	TNR Rd & Bridge Maintenance-RdBg Fd	Excess Weight Fees	58,216	88,830
0149	1580440149	422065	Afterschool Youth Enrichment Services	HHSVS TAES 4-H and Youth Dev Pg-AYES Fd	Afterschool Youth Enrichment Services Fees	208,965	209,360
0151	1090060000	441060	Civil Courts Facilities Fund	PBO Cash Investments	Pooled Cash Investments Interest Income	596	3,017
0151	1200060151	420100	Civil Courts Facilities Fund	Co Clerk Probate-CivilCourthouseImpFd	Civil Filing Fee	53,518	59,000
0151	1200070151	420100	Civil Courts Facilities Fund	Co Clerk Civil-CivilCourthouseImpFd	Civil Filing Fee	99,504	112,059
0151	1210010151	420100	Civil Courts Facilities Fund	Dist Clerk Civil-Civ Crthse Imp Fd	Civil Filing Fee	147,531	163,239
0152	1090060000	441060	Juvenile Case Manager Program Fund	PBO Cash Investments	Pooled Cash Investments Interest Income	0	200
0152	1260020152	420465	Juvenile Case Manager Program Fund	JP1 Criminal-Juv Case Mgr Pgm Fd	Truancy Prevention and Diversion Fee	2,256	2,680
0152	1270020152	420465	Juvenile Case Manager Program Fund	JP2 Criminal-Juv Case Mgr Pgm Fd	Truancy Prevention and Diversion Fee	6,233	8,157
0152	1280020152	420465	Juvenile Case Manager Program Fund	JP3 Criminal-Juv Case Mgr Pgm Fd	Truancy Prevention and Diversion Fee	6,811	7,746
0152	1290020152	420465	Juvenile Case Manager Program Fund	JP4 Criminal-Juv Case Mgr Pgm Fd	Truancy Prevention and Diversion Fee	2,038	3,297
0152	1300020152	420465	Juvenile Case Manager Program Fund	JP5 Criminal-Juv Case Mgr Pgm Fd	Truancy Prevention and Diversion Fee	2,582	3,774
3001	1000003001	400010	Consolidated Debt Service	Travis County-Cons Debt Svc	Current Property Taxes	74,001,016	79,868,735
3001	1000003001	400030	Consolidated Debt Service	Travis County-Cons Debt Svc	Current Property Tax Refunds (Contra)	(239,274)	(249,346)
3001	1000003001	400040	Consolidated Debt Service	Travis County-Cons Debt Svc	Current Property Tax Other Adjustments (Contra)	(157)	(219)

Fund #	Funds Center #	Commitment Item	Fund Description	Cost Center Description	G/L Account Description	FY 2015 Budget	FY 2016 Budget
3001	1000003001	401010	Consolidated Debt Service	Travis County-Cons Debt Svc	Prior Years Delinquent Tax	503,720	426,860
3001	1000003001	401020	Consolidated Debt Service	Travis County-Cons Debt Svc	Delinquent Tax Refunds (Contra Account)	(174,831)	(215,637)
3001	1000003001	440010	Consolidated Debt Service	Travis County-Cons Debt Svc	Demand Account Interest Income	9	0
3001	1090060000	441040	Consolidated Debt Service	PBO Cash Investments	Texpool Interest Income	2,650	1,775
3001	1090060000	441070	Consolidated Debt Service	PBO Cash Investments	Commercial Paper Interest Income	7,295	0
3001	1090060000	441110	Consolidated Debt Service	PBO Cash Investments	Travis Pool Interest Income	6,480	7,800
3001	1090060000	441120	Consolidated Debt Service	PBO Cash Investments	Texas Daily Invest. Pool Interest Income	4,467	9,545
3001	1090060000	441130	Consolidated Debt Service	PBO Cash Investments	Texstar Investment Pool Interest Income	3,138	6,257
3005	1000003005	400010	Debt Service - Taxable	Travis County-Debt Svc-Taxable	Current Property Taxes	9,798,595	11,868,030
3005	1000003005	400030	Debt Service - Taxable	Travis County-Debt Svc-Taxable	Current Property Tax Refunds (Contra)	(31,624)	(29,168)
3005	1000003005	400040	Debt Service - Taxable	Travis County-Debt Svc-Taxable	Current Property Tax Other Adjustments (Contra)	(20)	(23)
3005	1000003005	401010	Debt Service - Taxable	Travis County-Debt Svc-Taxable	Prior Years Delinquent Tax	29,641	29,916
3005	1000003005	401020	Debt Service - Taxable	Travis County-Debt Svc-Taxable	Delinquent Tax Refunds (Contra Account)	(10,697)	(20,711)
3005	1000003005	440010	Debt Service - Taxable	Travis County-Debt Svc-Taxable	Demand Account Interest Income	18	4
3005	1090060000	441040	Debt Service - Taxable	PBO Cash Investments	Texpool Interest Income	156	188
3005	1090060000	441120	Debt Service - Taxable	PBO Cash Investments	Texas Daily Invest. Pool Interest Income	137	816
3005	1090060000	441130	Debt Service - Taxable	PBO Cash Investments	Texstar Investment Pool Interest Income	227	548
8955	1090060000	441060	Self Insurance Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	83,119	120,033
8955	1110048955	480410	Self Insurance Fd	HRMD Risk Mgmt-Travis Co. Self Ins	Worker's Comp-County	2,395,238	2,429,619
8955	1110048955	480420	Self Insurance Fd	HRMD Risk Mgmt-Travis Co. Self Ins	Unemployment Compensation	345,000	345,000
8955	1110048955	480430	Self Insurance Fd	HRMD Risk Mgmt-Travis Co. Self Ins	General Insurance	2,378,642	2,454,642
8955	1110048955	480440	Self Insurance Fd	HRMD Risk Mgmt-Travis Co. Self Ins	Premiums/General Liab	325,024	347,680
8955	1110048955	480450	Self Insurance Fd	HRMD Risk Mgmt-Travis Co. Self Ins	Premiums/Auto Liab	184,778	184,778
8955	1110048955	480460	Self Insurance Fd	HRMD Risk Mgmt-Travis Co. Self Ins	Premiums/Property	174,558	174,558
8956	1090060000	441060	Employee Health Benefit Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	85,531	126,708
8956	1110068956	480001	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	EPO Premium-County Contribution	5,495,196	4,684,248
8956	1110068956	480002	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	CoEPO Premium-County Contribution	9,968,196	8,721,360
8956	1110068956	480003	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	PPO Premium-County Contribution	28,175,616	34,754,040
8956	1110068956	480011	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	EPO Premium-County Contribution-Retiree <65	1,239,900	1,171,596
8956	1110068956	480012	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	CoEPO Premium-County Contribution-Retiree <65	1,755,036	2,331,408
8956	1110068956	480013	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	PPO Premium-County Contribution-Retiree <65	4,073,676	5,261,208
8956	1110068956	480021	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	EPO Premium-County Contribution-Retiree >65	654,540	750,024
8956	1110068956	480022	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	CoEPO Premium-County Contribution-Retiree >65	319,596	474,072
8956	1110068956	480023	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	PPO Premium-County Contribution-Retiree >65	1,260,024	1,717,080
8956	1110068956	480024	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	PPO Premium-Drug Program-Co Contrib-Retiree >65	8,604	8,604
8956	1110068956	480101	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	Employee Contribution-EPO Premium	1,682,124	1,466,484
8956	1110068956	480102	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	CoEPO Premium-Employee Contribution	1,445,460	1,027,380
8956	1110068956	480103	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	PPO Premium-Employee Contribution	4,326,144	5,343,072
8956	1110068956	480111	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	EPO Premium-Retiree <65 Contribution	414,192	381,408
8956	1110068956	480112	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	CoEPO Premium-Retiree <65 Contribution	263,652	352,500
8956	1110068956	480113	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	PPO Premium-Retiree <65 Contribution	877,200	1,180,716
8956	1110068956	480121	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	EPO Premium-Retiree >65 Contribution	314,340	366,336
8956	1110068956	480122	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	CoEPO Premium-Retiree >65 Contribution	52,416	73,260
8956	1110068956	480123	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	PPO Premium-Retiree >65 Contribution	274,512	395,412
8956	1110068956	480124	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	PPO Premium-Drug Program-Retiree >65 Contrib	2,304	2,304
8956	1110068956	480131	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	EPO Premiums-COBRA Contributions	32,808	69,952
8956	1110068956	480132	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	CoEPO Premiums-Cobra Contributions	1,992	0
8956	1110068956	480133	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	PPO Premiums-Cobra Contributions	44,640	39,731
8956	1110068956	481080	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	Medicare Retiree Drug Subsidy	325,000	375,000
8956	1110068956	481095	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	Rebates-Pharmacy Purchase	800,000	0
8956	1110068956	490001	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	Trfrs from General Fd	0	127,580



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