Travis County

Fiscal Year 2017 Budget Summary

Volume I:

Budget Overview

Travis County Planning and Budget Office
www.traviscountytx.gov/
planning-budget

TRAVIS COUNTY
ADOPTED BUDGET FOR FISCAL YEAR 2017

This budget will raise more revenue from property taxes than last year's budget by an amount of $21,673,892 which is a 3.79 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 $14,751,061.

Record Vote of Commissioners Court

Sarah Eckhardt	(In favor of budget)
Ron Davis	(Absent)
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 2016 Fiscal Year

Property tax rate:	$.4169 per $100 valuation

Travis County Property Tax Rates for 2017 Fiscal Year

Property tax rate:	$.3838 per $100 valuation
Effective tax rate:	$.3747 per $100 valuation
Effective maintenance and operations tax rate:	$.3132 per $100 valuation
Rollback tax rate:	$.3998 per $100 valuation
Debt rate:	$.0616 per $100 valuation

Total Debt Obligations:	$708,984,155

TRAVIS COUNTY
ADOPTED BUDGET

FISCAL YEAR 2017
October 1, 2016 – September 30, 2017

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, 2015

Executive Director

FISCAL YEAR 2017 ADOPTED BUDGET
VOLUME I – BUDGET OVERVIEW

Work gloves from a volunteer clean up event, Day of Service, for Travis County Employees.

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104 County Commissioner, Precinct 3 5
105 County Commissioner, Precinct 4 6
106 County Auditor 6
107 County Treasurer 8
108 Tax Assessor-Collector 8
109 Planning and Budget 15
110 General Administration 18
111 Human Resources Management 19
112 Information Technology Services 23
114 Facilities Management 29
115 Purchasing 35
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120 County Clerk 41
121 District Clerk 47
122 Civil Courts 49
123 District Attorney 61
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Constable, Precinct 4	134
Constable, Precinct 5	135
Counseling and Education Services	140
County Attorney	119
County Auditor	106
County Clerk	120
County Commissioner, Precinct 1	102
County Commissioner, Precinct 2	103
County Commissioner, Precinct 3	104
County Commissioner, Precinct 4	105
County Judge	101
County Treasurer	107
Criminal Courts	124
Criminal Courts Legally Mandated Fees	194
Dispute Resolution Center	136
District Attorney	123
District Clerk	121
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Sheriff	137
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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
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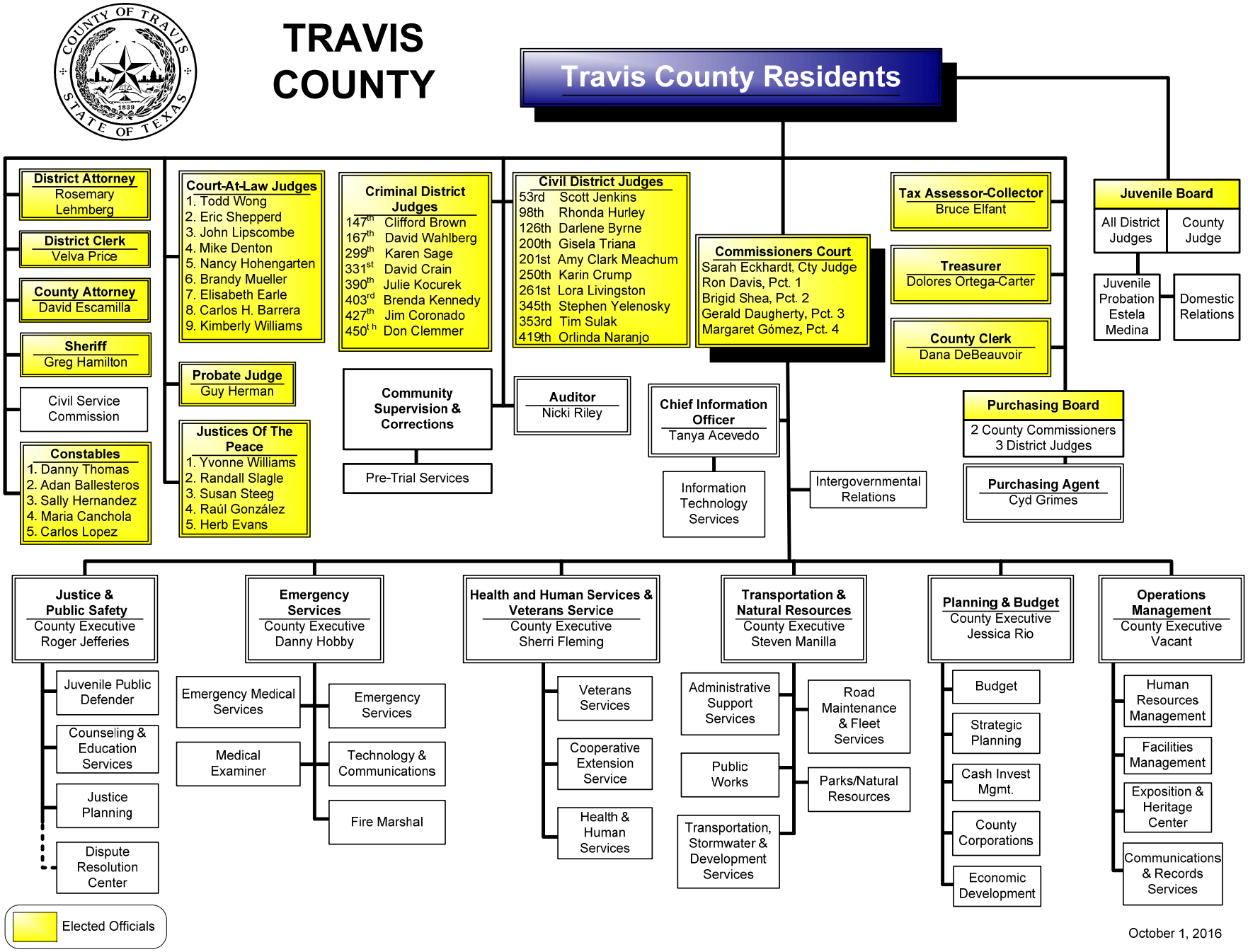
129	Justice of the Peace, Precinct 4
130	Justice of the Peace, Precinct 5
131	Constable, Precinct 1
132	Constable, Precinct 2
133	Constable, Precinct 3
134	Constable, Precinct 4
135	Constable, Precinct 5
136	Dispute Resolution Center
137	Sheriff
138	Medical Examiner
139	Community Supervision and Corrections
140	Counseling and Education Services
142	Pretrial Services
143	Juvenile Public Defender
145	Juvenile Probation
147	Emergency Services
149	Transportation & Natural Resources (TNR)
154	Civil Service Commission
155	Justice Planning
157	Communications and Records Services
158	Health & Human Services & 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



October 1, 2016

PLANNING AND BUDGET OFFICE
TRAVIS COUNTY, TEXAS

December 12, 2016

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

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

Re: Fiscal Year 2017 Adopted Budget

Introduction

We are pleased to present the Fiscal Year 2017 Adopted Budget for Travis County. This budget was approved by the Travis County Commissioners Court on September 27, 2016. The Adopted Budget is a thoughtful financial plan developed using guidelines approved by the Commissioners Court in February 2016, keeping in mind the issues of efficiency, effectiveness, affordability, and fairness. This budget continues to strategically balance property tax affordability concerns against the population-driven pressures and resident expectations for public services. The Commissioners Court has been a leader in providing tax relief to homestead owners while providing needed programs and services to residents. While there has been a 35% increase in appraised values in Travis County over the last three years, FY 2017 will be the third consecutive year that there will be no County property tax increase for the average taxable homestead. There has been a $6 decrease in the County's portion of the tax bill for the average taxable valued homestead since FY 2014.

Economic Environment

Travis County has enjoyed steady economic growth for a number of years. In addition, there has been a continued diversification of the economic base in Travis County and the region. This has led to a continued optimistic economic outlook, especially in comparison to many other regions in the nation. In fact, Austin and its surrounding MSA has made many "top ten" lists in recent years including the #3 best city to find a job and the #1 best big city to live in (WalletHub), the #1 best city for young entrepreneurs (NerdWallet), the #2 overall real estate prospects market (PwC), the #1 biggest boom town in the US (Forbes), and the #5 most future-ready city in America. While the Travis County and broader Austin-Round Rock MSA economies are projected to continue growing at a healthy 4.4% rate in the near term, the uncertainty in the global economy, dropping oil prices and their effect on state revenues, and the region's growing pains will continue to impact the Travis County budget.

The Commissioners Court has carefully weighed this positive economic environment against local housing affordability concerns raised in recent years pushing affordability for the taxpayer to the

top of the Court's list of priorities and has used the growth in the property tax base to continue to reduce the property tax rate.

Program Funding Priorities

Travis County is evolving into a complex urban county. Travis County elected and appointed officials have met the challenge of increased service demands by focusing internally on the effectiveness of their programs and looking externally to better understand the needs of residents.

As part of the development of the FY 2017 Budget Guidelines, cost drivers impacting the budget were identified and prioritized. Cost drivers represent increased expenditures related to items such as intergovernmental agreements, previous Court direction for programs such as the Balcones Canyonlands Preserve, workforce investments and mandated service levels such as housing inmates in the County jail facilities. The average daily population for inmates has increased, impacting the budget, as individuals are staying longer than previous years. The average length of stay in FY 2016 was almost 2.5 days longer than FY 2015 and has increased by five days since the end of FY 2013. A taskforce is actively meeting to discuss this issue and the FY 2017 Adopted Budget includes funding to ensure there are sufficient resources to meet the current and projected inmate population in FY 2017.

Given the increases experienced in population in the area, it is expected that there will be challenges in the years to come in keeping up with the demands on services that continue to grow at an ever increasing pace. This budget places the highest priority on the taxpayer and is balanced to ensure funding for identified cost drivers as well as critical needs mainly related to the County's main service lines (justice, corrections, rehabilitation). Also included are a select number of pilot programs funded with one-time resources that will allow the County to prove up a program prior to committing ongoing tax dollars to its continuation. In addition, funding for critical capital replacement needs as well as capital improvement projects that follow established County planning priorities is included in the Adopted Budget.

Property Tax Rate

Commissioners Court has striven to adequately fund programs and services that are constitutionally or statutorily mandated, or serve the most vulnerable of our neighbors. Commissioners Court has accomplished these goals 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.

An additional tool to help mitigate the impact of the tax rate on homestead owners is the use of exemptions by local governments. Exemptions lower the taxable value of a property and its associated tax liability. Travis County offers a 20% homestead exemption, the maximum allowed by Texas law. This year, the Commissioners Court raised the optional homestead exemption for those homeowners 65 or older or disabled from $75,000 to $80,000 for FY 2017. This increased exemption will provide additional tax relief for taxpayers who often must rely on fixed incomes to pay property taxes on increasing homestead values.

The property tax rate used to balance the Fiscal Year 2017 Adopted Budget is based on certified values as of January 1, 2016, as provided by the Travis Central Appraisal District (TCAD). The Chief Appraiser has certified that the total taxable property value will increase from $137.1 billion certified last year to $155.1 billion estimated for Fiscal Year 2017. New property value is estimated at $3.8 billion. This amount represents new value that has not before been on the tax rolls. This new value, in turn, provides additional property tax revenue that can be used to help cover the increased cost of maintenance and operations, and lowers the debt service rate needed to fund required debt service.

The budget is balanced at a tax rate of 38.38 cents per $100 of taxable value. This is composed of a maintenance and operations tax rate of 32.22 cents per $100 taxable value and a debt service tax rate of 6.16 cents per $100 taxable value. The property tax rate used in the Adopted Budget is 2.43% over the effective tax rate and represents a 3.31 cent (7.94%) decrease from the current tax rate of 41.69 cents. The average taxable value of all Travis County homesteads is expected to increase by 8.62%, from $262,520 to an estimated $285,152. Based on the tax rate of 38.38 cents per $100 of taxable value, the average taxable homestead's County property taxes for FY 2017 remain essentially the same as the FY 2016 amount of $1,094.

The Adopted Budget for All Funds in Fiscal Year 2017 totals just over $1 billion and is approximately 5.53% more than the FY 2016 Adopted Budget. It includes $701 million in the General Fund, which increased by 3.8% over the prior year.

The budget and the tax rate were adopted by the Commissioners Court on Tuesday, September 27, 2016.

Concluding Thoughts

The Adopted Budget is a balanced and responsible plan for the upcoming fiscal year that is in line with the path established by the Commissioners Court. Funding is included to meet the identified budget priorities – cost drivers, critical needs, and innovative pilot programs that require continued monitoring prior to the development of permanent funding recommendations. In addition, reserves are maintained at healthy levels and place the County in a strong position to weather potential uncertainty.

The Planning and Budget Office appreciates all of the work completed by all elected officials, appointed officials, department heads, and staff demonstrated in their FY 2017 budget submissions. We also want to recognize the Planning and Budget Office staff and the County Auditor's Office for their efforts in developing a sound FY 2017 Adopted Budget. The Fiscal Year 2017 Adopted Budget is available to the public at the County Clerk's Office as well as on the Travis County website, https://www.traviscountytx.gov/planning-budget. Additional copies are available in the Planning and Budget Office at 700 Lavaca Street, Suite 1560.

SECTION I – BUDGET OVERVIEW

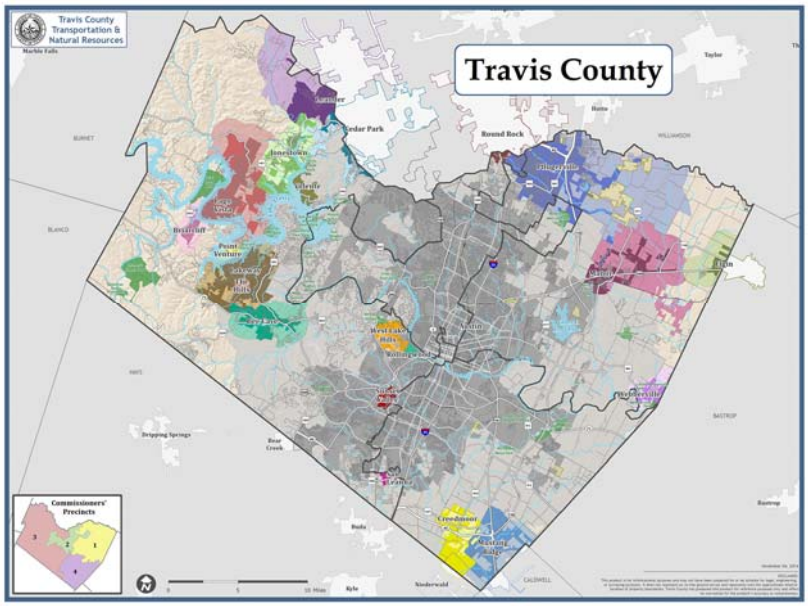
TRAVIS COUNTY MISSION STATEMENT

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

STRUCTURE AND ROLE OF TEXAS COUNTY GOVERNMENT

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



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

County and District Clerks, the County Tax Assessor-Collector, the County Sheriff, a District and/or 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.

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.

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 Central Appraisal District, 2016).

TRAVIS COUNTY PROFILE

Travis County is located in Central Texas, 150 miles inland from the Gulf of Mexico, and 75 miles northeast of San Antonio. The City of Austin is the state capital and the county seat. Travis County is comprised of 990 square miles of rolling hill country to the west and clay soil prairie to the east. The County is bisected by the Colorado River and the Highland Lakes reservoir system which runs generally northwest to southeast. Travis County is situated on the eastern edge of the Edwards Plateau, and is divided from north to south by the Balcones Escarpment. The climate of Travis County is subtropical, with an average low temperature in January of 38 degrees Fahrenheit and an average high in July of 96 degrees Fahrenheit. The average yearly rainfall is 32 inches, and the growing season is 270 days (Texas State Historical Association Handbook of Texas, 2016).

The 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 2016 include property management groups, high tech companies, and a supermarket chain. The largest employers include local, state, and federal government, an institution of higher education, high tech companies, healthcare companies, and a supermarket chain.

Table 1
Travis County Top Ten

	Ad Valorem Taxpayers, 2016	Employers, 2016
1	Samsung Austin Semiconductor	State of Texas
2	CSHV Properties	University of Texas at Austin
3	Columbia / St. David's Healthcare System, LP	City of Austin
4	Parkway Properties	Dell, Inc.
5	Apple, Inc	Austin Independent School District
6	HEB Grocery Company LP	HEB Grocery Co.
7	IMT Capital II Riata LP	Federal Government
8	IBM Corporation	Seton Healthcare Family
9	Finley Company	St. David's Healthcare
10	Freescale Semiconductor, Inc.	Samsung Austin Semiconductor LLC

ECONOMIC INDICATORS

Travis County continues to experience economic growth, even amid national and international uncertainty. In international markets, the uncertainty introduced with the vote by the United Kingdom voters to exit the European Union (known as Brexit), has subsided somewhat and according to *The Economist's* November 26th edition, the election of Donald Trump has contributed to a buoyant market as investors anticipate that his presidency could reduce regulation and boost growth. Furthermore, on November 30th, the Organization of the Petroleum Exporting Countries (OPEC) agreed to cut output; this could have a positive impact on companies in the United States that have cut back production recently. 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.

On the National Front

On December 16, 2015, the Federal Reserve announced that it would be raising short-term interest rates to a range between 0.25% and 0.5%. In announcing the interest rate increase, the Fed projected that economic activity would continue to expand at a moderate pace and labor market conditions would continue to strengthen, given the view that the effects of declines in energy and import prices will be transitory. While the Federal Reserve Bank has taken no further action on the federal funds rate in 2016, it is expected that there will be an increase in December. This is especially likely given the stronger than expected Gross Domestic Product (GDP) growth in the third quarter.

> Consumer confidence rebounded in June, after declining in May…Overall, consumers remain cautiously optimistic about economic growth in the short-term."
>
> Lynn Franco
> Director of Economic Indicators
> The Conference Board

On November 29, 2016, GDP was revised by the U.S. Bureau of Economic Analysis (BEA) from 2.9% to an annual rate of 3.2% for the third quarter, higher than expected. It was also higher than the second quarter growth experienced at an annual rate of 1.4% and first quarter growth of 0.8%. In 2015, real GDP growth was 2.4% compared with 2014 annual level. These figures are based on chained 2009 dollars.

On the jobs front, the Employment Situation Summary issued by the Bureau of Labor Statistics on December 2, 2016 shows that the economy added 178,000 nonfarm jobs in November of 2016. Employment growth had averaged 180,000 new nonfarm jobs per month in 2016, compared to an average monthly increase of 229,000 in 2015. Meanwhile, the November unemployment rate of 4.6% is the lowest it has been since June of 2007. However, the unemployment rate for African Americans is reported as 8.1 % and the unemployment rate for Hispanics is 5.7%; both notably lagging behind the overall national unemployment rate.

According to Fannie Mae's Home Purchase Sentiment Index (HPSI) for November of 2016, decreased for the fourth consecutive month. There were mixed consumer attitudes on either side of the U.S. presidential election with a decrease in the share of consumers expecting mortgage rates to go down over the next year or thinking it was a good time to sell contrasted against the share of consumers reporting greater confidence in job security and reporting higher income than the prior

> "My message will be largely favorable, although recent developments have been mixed."
>
> Janet Yellen
> Chair, Federal Reserve Bank
> June 6, 2016

year. Doug Duncan, Senior Vice President and Chief Economist at Fannie Mae, states that "the November Home Purchase Sentiment Index outcome is difficult to interpret as the data collection period occurred across the Presidential election timeline."

The Congressional Budget Office (CBO), in its "Update to the Budget and Economic Outlook: 2016 to 2026" released on August 23, 2016, forecasts that "after a tepid expansion in the first half of 2016, economic growth will pick up in the second half of the year. That faster pace is expected to continue through 2017 before moderating in 2018. In CBO's estimation, the faster growth over the next two years will spur hiring, increase employment and wages, and put upward pressure on inflation and interest rates." However, the CBO predicts that without changes to current laws, the federal deficit will grow over the next 10 years as will the amount of debt held by the public.

The Texas Economy and Long-Term Challenges

At the state level, The Federal Reserve Bank of Dallas reports that nonfarm employment in Texas grew 1.7% from October 2015 to October 2016, and is projected is to grow at 1.5% from December 2015 to December 2016. The seasonally adjusted unemployment rate increased to 4.8% in September 2016, up slightly from 4.7% the month before. In addition, the Texas region's consumer confidence index was down 22.1% in March 2016 from the same time a year ago. This is likely due to the steep decline in the price of oil and the concomitant loss of jobs in that industry. Keith R. Phillips, Dallas Fed assistant vice president and senior economist is projecting moderate growth in the months ahead, "with the stabilization of the energy sector and some recent improvement in the manufacturing sector, the Texas economy is on solid ground and will likely improve moderately in 2017."

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

According to the Texas State Comptroller of Public Accounts, Glenn Hegar, state sales tax revenue totaled $2.51 billion in November 2016, 2.9% lower than in November 2015. The Comptroller reports that the depressed sales tax revenue is due to subdued spending for oil and gas drilling, and that "consumer spending also appears to have slowed, as sales tax collections from retail trade were down from the previous year." Total sales tax revenue for the three months ending in September 2016 is down 2.6 percent compared to the same period the year before.

The Comptroller 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.

While Texas ranks at or near the top of many economic indicators, Texas now ranks 37th in poverty rate, and, with a poverty rate at 16%, Texas is one of 11 states with a poverty rate between 15% and 17%. Texas also ranks 45th for per student expenditures on public education for the 2013-2014 school year.

Of possibly greater impact to Travis County than the statewide economy are potential changes implemented by the 85th Texas Legislature, which will be convened in January 2017. Changes implemented by the 84th Texas Legislature in 2015 resulted in moderate impacts to Travis County. However, the creation of a new Texas Senate Select Committee on Property Tax Reform and Relief points to continued legislative scrutiny on the ad valorem property tax and its impact on homeowners. The Select Committee began holding public hearings in December 2015. Travis County will continue to monitor potential property tax reform and how any proposed changes could impact County operations.

The Travis County Economy

The Austin Metropolitan Statistical Area (MSA), which includes all of Travis County, surpassed the two million-person population mark in the fall of 2015, according to the City of Austin demographer, Ryan Robinson. The Austin MSA has joined the ranks of big cities with the corresponding big city growing pains.

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. In a recent presentation to the Home Builders Association of Greater Austin, Brian Kelsey of Civic Analytics reported that 25% of all persons aged 25+ who moved to Austin from 2006-2014 hold a graduate degree. These graduate degree holders have median earnings of $63,089 and average annual earnings of over $90,000. The higher earnings of newcomers have resulted in a

> "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

demand for higher priced housing. Kelsey also projected that the Austin economy would add 31,590 jobs in 2016, a growth rate of 3.1%.

While the number of high paying jobs has been increasing, the poverty rate in Travis County also increased – from 14.7% in 2007 to 19.2% in 2010 – during the height of the Great Recession. This trend seems to have reversed with the 2015 poverty rate at 13%. The child poverty rate was 24% in 2014 and is 18% in 2015.

Population growth has increased demand in the housing market and the supply has not kept pace, as is evidenced through increased local housing prices and rents. A December 31, 2015, Austin American Statesman article reported that Austin area rents averaged $1,190 per month, an all-time high. More recently, the Statesman reported the median home sales price in the area hit a new high of $263,900 at the end of 2015. Eldon Rude, principal of 360 Real Estate Analytics, predicted that the housing market in 2016 will continue growing strongly.

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.

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.

Central Texas as a region also faces significant transportation challenges. Travis County contains eight of the 100 most congested road segments in Texas, according to a study by the Texas A&M Transportation Institute and Texas Department of Transportation. Through involvement 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.

Austin and its surrounding MSA has made many "top ten" lists including the #3 best city to find a job and the #1 best big city to live in (WalletHub), the #1 best city for young entrepreneurs (NerdWallet), the #2 overall real estate prospects market (PwC), the #1 biggest boom town in the US (Forbes), and the #5 most future-ready city in America. While the Travis County and broader Austin-Round Rock MSA economies are projected to continue growing at a healthy 4.4% rate in the near term, the uncertainty in the global economy, dropping oil prices and their effect on state revenues, and the region's growing pains will continue to impact the Travis County budget.

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 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. 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. Several bills were passed that expand property tax exemptions for a variety of groups and these will have an ongoing impact to Travis County. Other legislative changes resulted in the imposition or expansion of unfunded mandates on Travis County. While many such mandates are absorbed into departmental workload and internally funded, some require additional funding or monitoring.

On May 31, 2016, the Commissioners Court approved an interlocal agreement with Williamson County to administer the state-funded Low Income Vehicle Repair, Replacement and Retrofit program (LIRAP)/Drive a Clean Machine grant program for Williamson County. This program is an important component of improving air quality in Travis County and is one of the County's strategies listed in the Ozone Advance Agreement. Leveraging state resources that were originally allocated to Williamson County will allow Travis County to further the program's efforts, working towards better air quality for the Central Texas region as a whole.

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 impact multiple Travis County departments and offices, including the Juvenile Probation Department, the five Justice of the Peace Offices, and the County Attorney's Office, along with external agencies such as the City of Austin and the fifteen independent school districts within the County. The Justice Planning Department and Intergovernmental Relations Office have convened a working group comprised of representatives from all affected entities to begin discussions on how to meet the new law's requirements in a responsive and timely manner. These discussions 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. The FY 2017 Adopted Budget includes ongoing funding for one attorney and one paralegal to fulfill this requirement and ensure continued compliance with the law.

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 approximately $200,000 per year in jury pay. The impact of these changes is still being monitored, and the Adopted Budget contains an earmark that may be used if additional costs are realized midyear in FY 2017.

Intergovernmental Relations Office staff worked with County staff to identify issue areas for Commissioners Court to consider including in the County's legislative agenda for the 85th Legislative Session. Commissioners Court approved the following suggested Interim Study Topics for the Intergovernmental Relations Office to submit to the legislature related to Transportation and Public Safety:

1. Examine how transportation planning and contracting processes at the state and local level consider the relocation of utilities in order to maximize the efficiency, timing and cost-effectiveness of road construction and improvement.
2. Evaluate the LIRAP and LIP programs and explore the pros and cons of giving greater discretion to counties in administering the program.
3. Evaluate the statutory and budgetary changes necessary to support the use of autonomous vehicles in Texas.
4. Study statutorily-mandated services provided by sheriffs and constables and determine whether fee schedules allow cost recovery without placing undue burdens on recipients of those services.
5. Review natural disaster preparedness planning and coordination efforts in Texas to determine their effectiveness at addressing a growing range of threats. Examine whether they allow for regional and even statewide coordination when necessary. Study successful programs in other states to identify best practices for Texas.

The 85th Legislature will convene on January 10, 2017. As in prior years, IGR staff will partner with other local government entities 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. County planning and budget analysts and department staff will 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 will allow County leadership to plan for upcoming changes and anticipate potential cost drivers. Commissioners Court will set 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 will also continue to work with other stakeholders to continue work begun in previous sessions on several issues.

BUDGET OVERVIEW

The Fiscal Year 2017 Adopted Budget spans a 12-month period from October 1, 2016 through September 30, 2017.

THE PLANNING AND BUDGET OFFICE AND COUNTY AUDITOR'S OFFICE

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

BASIS OF BUDGETING AND ACCOUNTING

Travis County uses the modified accrual basis 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.

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 on page 117 or at: https://www.traviscountytx.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 to allow for informed funding decisions for the upcoming fiscal year.

The budget development process is comprised of several phases, including initial planning and broad policy discussions with the Commissioners Court in early spring. These discussions focus on economic conditions and projected policy and programmatic issues that may impact the budget in the upcoming fiscal year. At the same time, the Planning and Budget Office works to develop target budgets for all County 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 Adopted 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.

STRATEGIC PLANNING

Travis County has embarked on an in-depth examination of County programs and how services can best be delivered to County residents. This effort will improve the County's long-term planning and prioritization of resources, resulting in a greater focus on program outcomes. In

2015, departments that report to the Commissioners Court began making annual presentations on their short-term and long-term goals. These presentations aid in directing and strengthening 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 also alerts the Planning and Budget Office to future needs across the County.

In addition, the Commissioners Court approved a contract with Public Works, LLC to conduct an organizational and administrative structure performance review over a nine-month period between October 2015 and July 2016. The consultant team was charged with executing a comprehensive study of County departments reporting to the Travis County Commissioners Court as well as the Purchasing Office. The review highlighted the need for a comprehensive strategic plan to serve as the foundation for the departmental goals and objectives, illustrated through performance measures, as well as other organizational improvements. The final report was presented to Commissioners Court on July 19, 2016 and included over 150 recommendations. The Commissioners Court assigned a project management team to work with County departments and other identified stakeholders to analyze and bring forward recommendations that require Court action. As part of this effort, Travis County will be updating its mission, goals and objectives as part of a larger strategic planning initiative. The Commissioners Court is scheduled to begin this work in the coming months. These efforts will be the foundation of a long-term strategic plan that can be incorporated into the existing planning efforts of the offices and departments that are already underway. These actions will likely inform the budget process in the coming years.

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. This effort has continued into FY 2017 and is driven by the County's need to ensure programs are performing as expected. Continued emphasis on improving the County's performance reporting and moving towards performance budgeting follows the leadership provided by Commissioners Court. As current economic and demographic forces impact Travis County's housing affordability, traffic flows, and income disparities, the Commissioners Court has called on the County's departments and offices to focus on gaining efficiencies and identifying resources within the target budgets that can be reprioritized to address pressing needs. PBO seeks to create a more robust performance management system throughout Travis County and to use such a 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.

PBO staff has received further training and has rolled out a course for County managers and financial staff. Performance measure training sessions include an overview of the importance of measuring for performance, the difference between performance measurement and performance management, and an overview of the types of measures and indicators that have

proved useful for public entities to review and report. A more advanced session was offered again this year as an interactive workshop in which PBO detailed the types of measures that are useful in evaluating performance, and then worked with departments and offices in groups to identify their own needs, questions, and concerns. 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. To further support these efforts, PBO and the County Auditor's Office are working together to implement a performance measurement tracking system within the County Enterprise Resource Planning (ERP) system that will be available for the FY 2018 budget process.

FY 2017 BUDGET CALENDAR

February 23, 2016	Commissioners Court approved FY 2017 Budget Guidelines
March 7 & 10, 2016	Budget Kickoff Meetings with offices and departments
May 2, 2016	Travis County departments and offices submitted budget requests
May 31, 2016	Commissioners Court approved assumptions on exemptions and collection rate for effective tax rate calculation
July 18, 2016	Certified tax roll distributed by Travis Central Appraisal District
July 25, 2016	Preliminary Budget distributed to Commissioners Court, County Clerk and County Auditor
August 18, 2016	Preliminary Budget presented to Commissioners Court Commissioners Court held budget hearings with County departments and offices for select budget requests not recommended for funding in the Preliminary Budget
September 7, 2016	Commissioners Court amended, or "marked up," the Preliminary Budget prior to filing the FY 2017 Proposed Budget
September 20, 2016	1st public hearing held on proposed tax rate
September 23, 2016	2nd public hearing held on proposed tax rate Proposed Budget filed with Commissioners Court, County Clerk & County Auditor
September 27, 2016	Public hearing held on the Proposed Budget Commissioners Court adopts the budget and tax rate

BUDGET PRIORITIES

The Commissioners Court approved the Fiscal Year 2017 Budget Guidelines February 23, 2016 keeping in mind the issues of efficiency, effectiveness, affordability and fairness. These guidelines provided a well-defined structure within which the Planning and Budget Office developed its recommendations for a balanced Preliminary Budget. The Preliminary Budget comprises the budget office's budget recommendations submitted for Commissioners Court 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 offices and departments delivering services to Travis County residents.

The Commissioners Court's Budget Guidelines serve to provide:

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

The Fiscal Year 2017 Budget Guidelines may be found in Section II of this document.

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

AD VALOREM TAX RATE

Affordability concerns in Austin continue to loom large, in recent years the Commissioners Court has established tax policies that 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 again directed PBO to employ a property tax rate that provided tax revenue sufficient to pay for budget priorities and cost drivers identified within the budget guidelines. At the time the budget guidelines were approved, PBO estimated that a tax rate of 2.58% above the effective tax rate might be sufficient to cover the budget priorities. The Adopted Budget tax rate of 38.38 cents per $100 of taxable value is 2.43% above the effective tax rate.

Travis County offers a 20% homestead exemption, the maximum allowed by law. In addition, Commissioners Court voted on May 31, 2016, to increase the property tax exemption for homestead owners who are 65 or older or disabled from $75,000 to $80,000. This is the second consecutive year that the Commissioners Court has increased this exemption by $5,000. This action will benefit taxpayers who are more likely to live on fixed incomes.

PRIORITY BUDGET ITEMS

Each year, there are a number of known cost drivers that demand careful consideration by the Commissioners Court. The impact of these budget items has increased in recent years and shaped the formulation of the Adopted Budget. The budget guidelines identified the following cost drivers and priority budget items that would be prioritized for funding in FY 2017.

Debt Service – The debt service payment is the County's principal and interest payment on debt that was issued by Commissioners Court in prior years via Voter Approved Bonds or Certificates of Obligation.

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

Program Specific Cost Drivers – These cost drivers include an increase in the transfer to the Balcones Canyonlands Preservation Fund, 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 work 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 again include opportunities to support innovative programs that can provide improved services, streamlined business practices, and cost reductions. Pilot programs are expected to meet the following criteria.

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

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

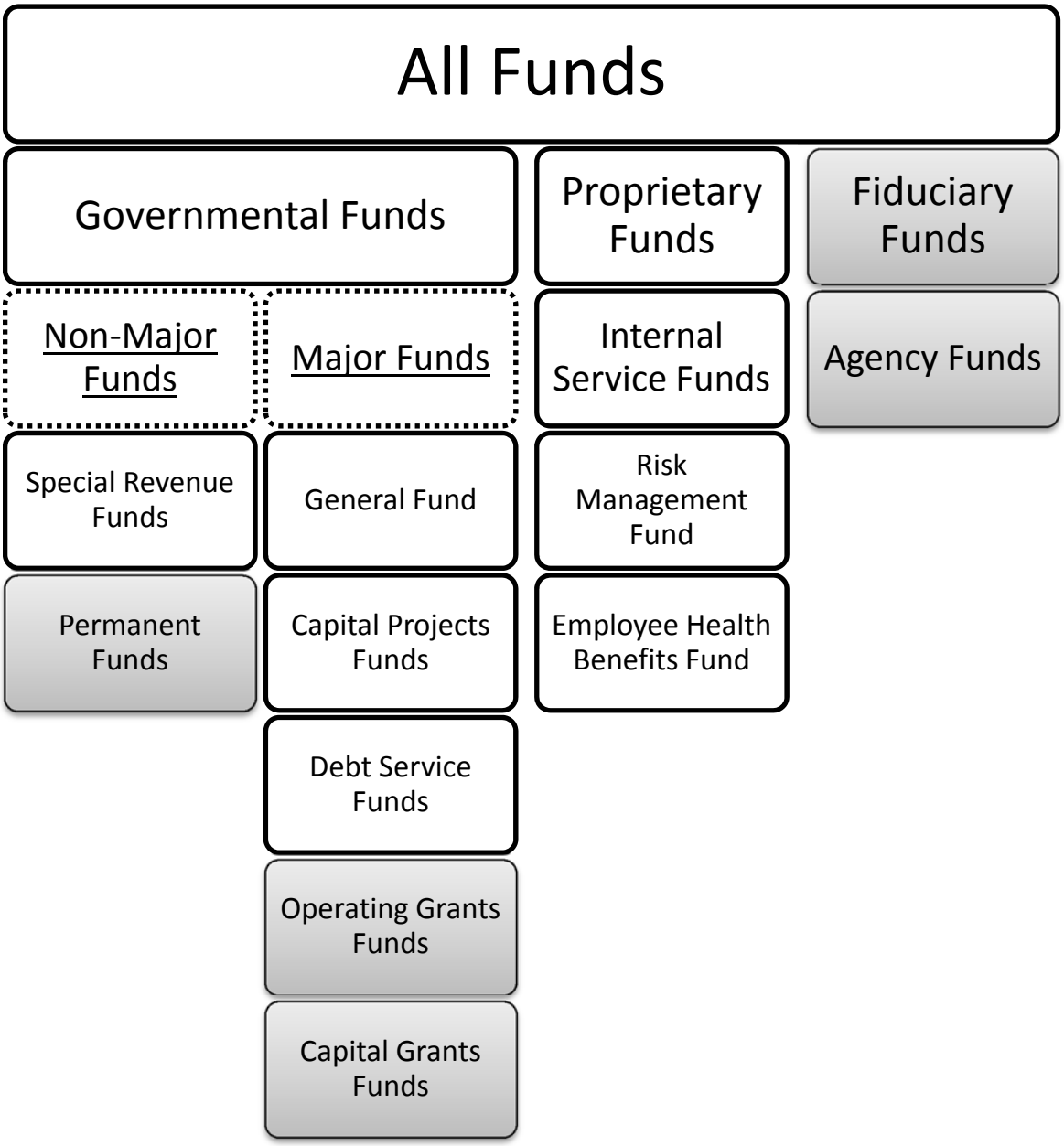
Details on the pilot projects and programs approved to continue into FY 2017 are contained in the Other Funding Priorities section of this document.

FUND STRUCTURE

The Travis County FY 2017 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 1
Organization of Fund Structure



GOVERNMENTAL FUNDS

Exclusive of Capital Projects Funds, Travis County maintains 64 individual governmental funds (47 of which are budgeted in this document). The General Fund and Special Revenue Funds, including the Road and Bridge Fund, are budgeted and reported in this document.

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

The **Capital Projects Funds** account for financial resources set aside for the acquisition or construction of major capital projects.

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

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

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

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

PROPRIETARY FUND

Travis County's propriety fund includes two internal service funds.

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

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

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.

Chart H

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Department	Fund	FY 2017 Adopted Budget
Civil Courts	General Fund	8,032,471
	Special Revenue Fund	
	Ct Reporter Service Fd	351,035
Civil Court Legally Mandated Fees	General Fund	4,784,855
Civil Service Commission	General Fund	108,735
Commissioner - Precinct 1	General Fund	411,142
Commissioner - Precinct 2	General Fund	399,211
Commissioner - Precinct 3	General Fund	411,238
Commissioner - Precinct 4	General Fund	403,596
Communications & Records Services	General Fund	5,991,758
	Special Revenue Fund	
	Cnty Clerk Archival Fd	337,017
	Ct Record Pres	229,660
	Cts Technology Fd	27,843
	Law Library Fd	818,884
	Records Mgmt and Pres Fd	288,047
Community Supervision & Corrections	General Fund	576,475
Constable - Precinct 1	General Fund	2,259,788
Constable - Precinct 2	General Fund	2,952,568
Constable - Precinct 3	General Fund	2,569,129
Constable - Precinct 4	General Fund	1,905,413
Constable - Precinct 5	General Fund	4,905,038
Counseling and Education Services	General Fund	3,759,034
County Attorney	General Fund	20,628,929
	Special Revenue Fund	
	Professional Prosecutors Fd	70,000
County Auditor	General Fund	11,642,843
County Clerk	General Fund	16,049,896
	Special Revenue Fund	
	Cnty Clerk Archival Fd	727,427
	Cnty Clerk Records Mgmt & Pres Fd	1,461,098
	Elections Contract Fd	816,919
County Judge	General Fund	544,721
County Treasurer	General Fund	897,740
	Special Revenue Fund	
	Unclaimed Property Fd	50,000
Criminal Court Legally Mandated Fees	General Fund	10,565,985
Criminal Courts	General Fund	8,174,686
Debt Service	Special Revenue Fund	
	Consolidated Debt Service	83,929,363
	Debt Service - Taxable	11,967,167
Dispute Resolution Center	Special Revenue Fund	
	Dispute Resolution Center Fd	452,814
District Attorney	General Fund	23,071,001
	Special Revenue Fund	
	Family Protection Fd	55,324
District Clerk	General Fund	8,841,454
	Special Revenue Fund	
	Dist Clerk Records Mgmt and Pres	92,598

Chart H (Continued)

5ŜLJI·ŃŰŸŜyűI·f CdzyŘ wŜfI·ű1ƛ2yãKλLJă

Department	Fund	FY 2017 Adopted Budget
	Dist Ct Records Technology Fd	134,982
Emergency Medical Services	General Fund	23,224,832
Emergency Services	General Fund	6,009,820
	Special Revenue Fund	
	Capital Area Council of Govts 911 Fees	22,576
	Fire Code Fd	314,998
Facilities Management	General Fund	18,004,500
	Special Revenue Fund	
	700 Lavaca Complex	3,192,099
	Justice Ct Building Security Fd	33,700
	Tx Exposition and Heritage	1,238,155
Centralized Rent & Utilities	General Fund	4,280,271
General Administration	General Fund	6,238,870
Health & Human Services & Veteran Services	General Fund	38,567,357
	Special Revenue Fund	
	Afterschool Youth Enrichment Services	180,465
	Child Abuse Prevention Fd	23,362
	Health Food Permits Fd	389,685
Historical Commission	General Fund	2,502
Human Resource Management	General Fund	19,810,205
	Internal Service Fund	
	Employee Health Benefit Fd	76,596,842
	Self Insurance Fd	7,731,829
Information Technology Services (ITS)	General Fund	32,825,235
	Internal Service Fund	
	Employee Health Benefit Fd	129,471
Centralized Computer Services	General Fund	2,143,791
	Special Revenue Fund	
	Cts Technology Fd	77,970
Justice of Peace - Precinct 1	General Fund	1,150,791
	Special Revenue Fund	
	Juvenile Case Manager Fd	80,509
	Juvenile Case Manager Program Fund	6,540
Justice of Peace - Precinct 2	General Fund	2,121,630
	Special Revenue Fund	
	Cts Technology Fd	977
	Juvenile Case Manager Fd	73,911
Justice of Peace - Precinct 3	General Fund	1,608,626
	Special Revenue Fund	
	Cts Technology Fd	116,090
	Juvenile Case Manager Fd	89,918
	Vital Statistic Pres Fd	3,000
Justice of Peace - Precinct 4	General Fund	1,107,544
	Special Revenue Fund	
	Juvenile Case Manager Fd	80,725
Justice of Peace - Precinct 5	General Fund	1,146,922
Justice Planning	General Fund	5,128,306
Juvenile Probation	General Fund	39,808,966
	Special Revenue Fund	

Chart H (Continued)

5ŜLJI·ℕűŸŜyűI·f CdzyŘ wŜfI·ûλ2yãKλLJă

Department	Fund	FY 2017 Adopted Budget
	Gardner House Handicraft Fd	4,755
	Juvenile Deferred Prosecution Fd	94,326
	Juvenile Fee Fd	434,557
	Juvenile Justice Alternative Edu Prog Fd	338,262
	Unclaimed Juvenile Restitution	38,933
Juvenile Public Defender	General Fund	1,711,618
Medical Examiner	General Fund	5,945,138
Planning and Budget	General Fund	2,385,819
Pretrial Services	General Fund	6,362,219
	Special Revenue Fund	
	Drug Ct Program Fd	203,736
Probate Court	General Fund	2,225,166
	Special Revenue Fund	
	Probate Guardianship Fd	115,226
	Probate Judiciary Fee Fd	155,042
Purchasing	General Fund	4,234,838
Sheriff's Office	General Fund	169,061,532
	Special Revenue Fund	
	Courthouse Security Fd	1,851,153
Tax Assessor - Collector	General Fund	11,186,183
	Special Revenue Fund	
	Voter Registration Fd	195,822
Transportation & Natural Resources (TNR)	General Fund	49,965,825
	Special Revenue Fund	
	700 Lavaca Complex	10,060
	Balcones Canyonlands Pres Fd	1,467,912
	LCRA Parks Cip Fd	200,000
	Rd and Bridge Fd	18,417,981
Reserves	General Fund	104,900,569
	Special Revenue Fund	
	700 Lavaca Complex	2,518,609
	Afterschool Youth Enrichment Services	7,583
	Balcones Canyonlands Pres Fd	40,253,010
	Child Abuse Prevention Fd	4,990
	Civil Courts Facilities Fund	1,329,558
	Cnty Clerk Archival Fd	5,773,132
	Cnty Clerk Records Mgmt & Pres Fd	3,725,681
	Cnty/Dist Ct Technology Fd	169,927
	Consolidated Debt Service	12,005,564
	Ct Record Pres	180,876
	Ct Reporter Service Fd	28,672
	Cts Technology Fd	179,760
	Debt Service - Taxable	1,187,953
	Dist Clerk Records Mgmt and Pres	363,929
	Dist Ct Records Technology Fd	233,477
	Drug Ct Program Fd	265
	Elections Contract Fd	247,695
	Family Protection Fd	6,661
	Fire Code Fd	627,424

Chart H (Continued)

5ŜLJI·NJǘYŜyǘI·f CdzyŘ wŜfI·ǘƛƧyãKƛLJă

Department	Fund	FY 2017 Adopted Budget
	Health Food Permits Fd	93,446
	Justice Ct Building Security Fd	470,460
	Juvenile Case Manager Fd	665,359
	Juvenile Case Manager Program Fund	84,272
	Juvenile Deferred Prosecution Fd	1,574
	Juvenile Delinquency Prevention Fd	1,127
	Law Library Fd	267,444
	LCRA Parks Cip Fd	3,185,329
	LEOSE - Cmns Ct	7,943
	Mary Quinlan Park Fd	305,635
	Probate Guardianship Fd	195,930
	Probate Judiciary Fee Fd	42,373
	Rd and Bridge Fd	602,713
	Records Mgmt and Pres Fd	42,886
	Truancy Civil Court	450
	Tx Exposition and Heritage	2,077,944
	Unclaimed Juvenile Restitution	347
	Unclaimed Property Fd	609
	Vital Statistic Pres Fd	35,068
	Voter Registration Fd	92,971
	Internal Service Fund	
	Employee Health Benefit Fd	16,782,104
	Self Insurance Fd	12,338,072

Table 3

ALL FUNDS SUMMARY
FISCAL YEAR 2017 ADOPTED BUDGET

	TOTAL ALL FUNDS Memorandum Only	ALL FUNDS EXCEPT INTERNAL SVC FUNDS	INTERNAL SVC FUNDS: RISK MGMT FUND	INTERNAL SVC FUNDS: HEALTH BENEFIT FUND	GENERAL FUND	ROAD & BRIDGE FUND	DEBT SERVICE FUND	DEBT SERVICE TAXABLE FUND	OTHER FUNDS
Beginning Balance	$235,421,888	$203,380,190	$13,844,959	$18,196,739	$135,080,811	$3,968,879	$13,888,173	$1,472,052	$48,970,275
Revenues:									
Taxes									
Current	572,230,963	572,230,963			478,933,143		81,655,357	11,642,463	
Delinquent	1,424,077	1,424,077			1,104,161		288,570	31,346	
Penalty & Interest	1,583,132	1,583,132			1,583,132				
Other	1,268,688	1,268,688			1,268,688				
Intergovernmental	15,207,262	15,207,262			14,917,724	72,896			216,642
Charges for services	82,101,122	82,101,122			61,800,388	10,384,026			9,916,708
Fines and forfeitures	4,964,686	4,964,686			889,426	4,025,260			50,000
Investment Income	2,258,787	1,999,843	129,248	129,696	1,480,916	47,828	102,827	9,259	359,013
Miscellaneous	86,976,611	5,698,935	6,095,694	75,181,982	3,329,198	71,805			2,297,932
Total Revenues	$768,015,328	$686,478,708	$6,224,942	$75,311,678	$565,306,776	$14,601,815	$82,046,754	$11,683,068	$12,840,295
Other Financing Sources									
Other (Not Budgeted)	344,442 (1)	344,442							344,442
Sale of Major Assets	257,050	257,050			257,050				
Transfers In	19,212,102	19,212,102			402,144	450,000			18,359,958
Total Available	$1,004,038,708 (2)	$909,672,492	$20,069,901	$93,508,417	$701,046,781	$19,020,694	$95,934,927	$13,155,120	$80,514,970
Expenditures:									
General Government	216,214,505	131,756,363	7,731,829	76,726,313	124,454,433				7,301,930
Justice System	152,002,837	152,002,837			148,316,459				3,686,378
Corrections & Rehabilitation	126,468,115	126,468,115			126,264,379				203,736
Public Safety	83,549,468	83,549,468			81,360,741				2,188,727
Health & Human Services	63,380,804	63,380,804			62,787,292				593,512
Infrastructure & Environmental	40,390,825	40,390,825			20,494,872	18,417,981			1,477,972
Community & Economic Dev.	15,096,233	15,096,233			13,658,078				1,438,155
General Purpose Reserves	115,484,998	86,364,822	12,338,072	16,782,104	22,539,693 (4)	602,713			63,222,416
Special Purpose Reserves	11,002,837	11,002,837			11,002,837 (4)				
Unallocated Reserves	84,551,556	84,551,556			71,358,039		12,005,564	1,187,953	
Debt Service	71,755,318	71,755,318					61,160,318	10,595,000	
Interest	24,141,212	24,141,212					22,769,045	1,372,167	
Total Expenditures	$1,004,038,708	$890,460,390	$20,069,901	$93,508,417	$682,236,823	$19,020,694	$95,934,927	$13,155,120	$80,112,826
Other Financing Uses									
Transfers Out	19,212,102 (3)	19,212,102			18,809,958				402,144
Total Expenditures and Other Uses	$1,004,038,708 (2)	$909,672,492	$20,069,901	$93,508,417	$701,046,781	$19,020,694	$95,934,927	$13,155,120	$80,514,970
Ending Balance	$0	$0	$0	$0	$0	$0	$0	$0	$0

Note 1: This total consists of $319,442 transfer from County Corporations and $25,000 transfer from CAPSO, both 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 $319,442 from County Corporations and $25,000 from CAPSO, both to the General Fund.
Note 4: General and Special Purpose Reserves in the General Fund include the following amounts:

General Purpose Reserves	
Allocated Reserve	13,009,741
Capital Acquisition Resources Reserve	4,529,952
Reserve for Emergencies and Contingencies	5,000,000
Subtotal General Purpose Reserves	22,539,693
Special Purpose Reserves	
Reserve for Replacement of Integrated Justice Systems	4,200,000
Reserve for Interlocal Agreements	3,530,978
Reserve for State Funding Cuts	1,000,000
Sheriff's Office Overtime Reserve	736,310
Smart Building Maintenance Reserve	476,905
Annualization Reserve	1,058,644
Subtotal Special Purpose Reserves	11,002,837
Grand Total General and Special Purpose Reserves	$33,542,530

Note 5: Estimates for the following amounts for ALL Funds will be added to the $1,004,038,708 budget to establish a Total Adopted Budget for expenditures not to exceed $2,319,038,708.

Pre-Enumbrances 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 (Continued)

ALL FUNDS SUMMARY

FISCAL YEAR 2017 ADOPTED BUDGET

TRAVIS COUNTY, TEXAS
OTHER FUNDS COMBINING STATEMENT
FISCAL YEAR 2017

	700 Lavaca Complex Fund	Travis Co. Expo. Center	Law Library Fund	Dispute Resolution Fund	Voter Registration Fund	Juvenile Fee Fund	JJAEP Fund	Co. Clerk Records Mgmt & Presrv. Fund	LCRA-TC Parks CIP Fund	Records Mgmt & Preservation Fund	Court-house Security Fund	Court Reporter Svc. Fund	Juvenile Deferred Prosecution Fund	Balcones Canyonland Preservation Fund	LEOSE Comm. Court Fund
Beginning Balance	$4,322,319	$2,256,009	$307,752	$36,410	$92,666	$428,935	$317,521	$3,135,895	$3,211,628	$53,209	$144,999	$36,588	$94,219	$24,101,238	$6,907
Revenues:															
Intergovernmental					196,127		19,479								1,036
Charges for Services		239,650	776,300	337,864		2,608		2,022,000	151,974	277,415	424,182	342,810	1,057	387,529	
Investment Income	36,752	16,205	2,276	637		3,014	1,262	28,884	21,727	309	3,515	309	624	171,557	
Miscellaneous	1,361,697	804,235		4,202										122,798	
Total Revenues	$1,398,449	$1,060,090	$778,576	$342,703	$196,127	$5,622	$20,741	$2,050,884	$173,701	$277,724	$427,697	$343,119	$1,681	$681,884	$1,036
Other Financing Sources															
Other (Not Budgeted)															
Sale of Major Assets															
Transfers In				73,701							1,278,457			16,937,800	
Total Available	$5,720,768	$3,316,099	$1,086,328	$452,814	$288,793	$434,557	$338,262	$5,186,779	$3,385,329	$330,933	$1,851,153	$379,707	$95,900	$41,720,922	$7,943
Expenditures:															
General Government	3,192,099				195,822			1,461,098		288,047					
Justice System			818,884	452,814		434,557	338,262					351,035	94,326		
Corrections & Rehabilitation															
Public Safety											1,851,153				
Health & Human Services															
Infrastructure & Environmental	10,060													1,467,912	
Community & Economic Dev.		1,238,155							200,000						
General Purpose Reserves	2,518,609	2,077,944	267,444		92,971			3,725,681	3,185,329	42,886		28,672	1,574	40,253,010	7,943
Unallocated Reserve															
Total Expenditures	$5,720,768	$3,316,099	$1,086,328	$452,814	$288,793	$434,557	$338,262	$5,186,779	$3,385,329	$330,933	$1,851,153	$379,707	$95,900	$41,720,922	$7,943
Other Financing Uses															
Transfers Out															
Total Expenditures and Other Uses	$5,720,768	$3,316,099	$1,086,328	$452,814	$288,793	$434,557	$338,262	$5,186,779	$3,385,329	$330,933	$1,851,153	$379,707	$95,900	$41,720,922	$7,943
Ending Balance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Table 3 (Continued)

ALL FUNDS SUMMARY
FISCAL YEAR 2017 ADOPTED BUDGET

TRAVIS COUNTY, TEXAS
OTHER FUNDS COMBINING STATEMENT
FISCAL YEAR 2017

	Juvenile Delinquency Prevention Fund	Unclaimed Property Fund	Professional Prosecutors Fund	Mary Quinlan Park Fund	Probate Judiciary Fee Fund	Justice Court Technology Fund	Dist. Clerk Records Mgmt Fund	Elections Contract Fund	County Clerk Archival Fund	Family Protection Fund	Drug Court Program Fund	Probate Guardian-ship Fund	Vital Statistic Preservation Fund	Fire Code Fund	Child Abuse Prevention Fund
Beginning Balance	$1,050	$0	$0	$298,516	$42,300	$266,825	$367,327	$154,855	$4,817,189	$10,754	$65,121	$233,486	$37,548	$716,880	$23,438
Revenues:															
Intergovernmental															
Charges for Services	77				155,000	133,685	86,606	907,873	1,989,000	51,221	138,427	76,000	211	220,000	4,768
Fines and forfeitures		50,000													
Investment Income		609		2,119	115	2,130	2,594	1,886	31,387	10	453	1,670	309	5,542	146
Miscellaneous				5,000											
Total Revenues	$77	$50,609	$0	$7,119	$155,115	$135,815	$89,200	$909,759	$2,020,387	$51,231	$138,880	$77,670	$520	$225,542	$4,914
Other Financing Sources															
Other (Not Budgeted)															
Sale of Major Assets															
Transfers In			70,000												
Total Available	$1,127	$50,609	$70,000	$305,635	$197,415	$402,640	$456,527	$1,064,614	$6,837,576	$61,985	$204,001	$311,156	$38,068	$942,422	$28,352
Expenditures:															
General Government						27,843		816,919	1,056,742						
Justice System			70,000		155,042	195,037	92,598			55,324		115,226	3,000		
Corrections & Rehabilitation											203,736				
Public Safety														314,998	
Health & Human Services															23,362
Infrastructure & Environmental															
Community & Economic Dev.															
General Purpose Reserves	1,127	609		305,635	42,373	179,760	363,929	247,695	5,773,132	6,661	265	195,930	35,068	627,424	4,990
Unallocated Reserves															
Total Expenditures	$1,127	$609	$70,000	$305,635	$197,415	$402,640	$456,527	$1,064,614	$6,829,874	$61,985	$204,001	$311,156	$38,068	$942,422	$28,352
Other Financing Uses															
Transfers Out		50,000							7,702						
Total Expenditures and Other Uses	$1,127	$50,609	$70,000	$305,635	$197,415	$402,640	$456,527	$1,064,614	$6,837,576	$61,985	$204,001	$311,156	$38,068	$942,422	$28,352
Ending Balance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Table 3 (Continued)

ALL FUNDS SUMMARY

FISCAL YEAR 2017 ADOPTED BUDGET

TRAVIS COUNTY, TEXAS
OTHER FUNDS COMBINING STATEMENT
FISCAL YEAR 2017

	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 Enrchmt Svcs Fund	Civil Courts Facilities Fund	Juvenile Case Manager Program Fund	Truancy Civil Court Fund	Funds Not Included in Adopted Budget	Total Other Funds
Beginning Balance	$468,322	$819,908	$396,538	$234,174	$145,480	$221,643	$22,418	$38,971	$4,755	$0	$972,865	$63,167	$450	$0	$48,970,275
Revenues:															
Intergovernmental															$216,642
Charges for Services	32,619	164,353	84,030	132,562	23,435	187,404				188,048	350,753	27,247			$9,916,708
Fines and Forfeitures															$50,000
Investment Income	3,219	6,161	2,563	1,723	1,012	1,489	158	309			5,940	398			$359,013
Miscellaneous															$2,297,932
Total Revenues	$35,838	$170,514	$86,593	$134,285	$24,447	$188,893	$158	$309	$0	$188,048	$356,693	$27,645	$0	$0	$12,840,295
Other Financing Sources															
Other (Not Budgeted)														344,442 (1)	$344,442
Sale of Major Assets															
Transfers In															$18,359,958
Total Available	$504,160	$990,422	$483,131	$368,459	$169,927	$410,536	$22,576	$39,280	$4,755	$188,048	$1,329,558	$90,812	$450	$344,442	$80,514,970
Expenditures:															
General Government	33,700					229,660									$7,301,930
Justice System		325,063		134,982				38,933	4,755			6,540			$3,686,378
Corrections & Rehabilitation															$203,736
Public Safety							22,576								$2,188,727
Health & Human Services			389,685							180,465					$593,512
Infrastructure & Environmental															$1,477,972
Community & Economic Dev.															$1,438,155
General Purpose Reserves	470,460	665,359	93,446	233,477	169,927	180,876		347		7,583	1,329,558	84,272	450		$63,222,416
Unallocated Reserves															$0
Total Expenditures	$504,160	$990,422	$483,131	$368,459	$169,927	$410,536	$22,576	$39,280	$4,755	$188,048	$1,329,558	$90,812	$450	$0	$80,112,826
Other Financing Uses															
Transfers Out														344,442 (3)	$402,144
Total Expenditures and Other Uses	$504,160	$990,422	$483,131	$368,459	$169,927	$410,536	$22,576	$39,280	$4,755	$188,048	$1,329,558	$90,812	$450	$344,442	$80,514,970
Ending Balance	$0	$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, 2016

	Governmental Fund Type				Proprietary Fund Type	Non-Appropriated
	General	Special Revenue	Debt Service	Capital Projects	Self Insurance	Funds*
Assets and Deferred Outflows						
Assets:						
Cash and pooled cash	$ 240,115,835	$ 50,875,026	$ 435,508	$ 302,457,394	$ 42,400,410	$ 17,103,586
Investments	-	-	17,397,701	-	-	1,284,209
Interest receivable	362,285	81,271	1,114	430,417	62,236	16,845
Other receivables	9,864,835	402,697	275	29,466	1,215,886	5,682,987
Taxes receivable (net of allowances for estimated uncollectibles)	2,290,328	-	1,125,827	-	-	31,477
Prepaid items/Other Assets	-	-	-	-	3,423,071	-
Cash - restricted	170,202	414,446	-	921,365	-	358,785
Total assets	252,803,485	51,773,440	18,960,425	303,838,642	47,101,603	24,477,889
Deferred outflows:						
Deferred outflows related to pensions	-	-	-	-	871,882	-
Total deferred outflows	-	-	-	-	871,882	-
Liabilities, Deferred Inflows, and Fund Balances						
Liabilities:						
Accounts payable	16,887,677	457,027	288,873	16,337,257	33,815	1,203,183
Interest payable	-	-	88,902	-	-	-
Other liabilities	39,794,875	811,189	1,920,250	962,441	19,885,913	5,542,348
Unearned revenue	-	-	-	-	-	6,524,415
Total liabilities	56,682,552	1,268,216	2,298,025	17,299,698	19,919,728	13,269,946
Deferred inflows:						
Deferred revenue - property taxes	2,290,328	-	1,125,827	-	-	31,477
Deferred revenue - special assessment	-	-	-	23,008	-	-
Deferred revenue - professional prosecutors	70,000	-	-	-	-	-
Deferred inflows related to pensions	-	-	-	-	3,088	-
Total deferred inflows	2,360,328	-	1,125,827	23,008	3,088	31,477
Fund balances:						
Restricted						
Debt service	-	-	15,536,573	-	-	266,630
Capital projects	-	-	-	286,515,936	-	-
Justice, corrections, and rehabilitation programs	-	4,372,336	-	-	-	5,682,650
Road, parks, and preserves	-	3,553,599	-	-	-	-
Other purposes	-	10,642,635	-	-	-	2,565,749
County schools	-	-	-	-	-	2,703,437
Committed						
Justice, corrections, and rehabilitation programs	11,248,079	505,113	-	-	-	-
Roads, parks, and preserves	12,529,722	31,334,591	-	-	-	-
Information technology services	7,116,049	-	-	-	-	-
Facilities management	3,725,677	-	-	-	-	-
Health and human services	3,484,195	-	-	-	-	-
Other purposes	1,222,614	96,950	-	-	-	-
Assigned						
Budgetary appropriation	14,011,253	-	-	-	-	-
Unassigned Fund Balances/Net Position - **Note 1**	140,423,016	-	-	-	27,716,079	(42,000)
Net investment in capital assets	-	-	-	-	334,590	-
Total Liabilities, Deferred Inflows, and Fund Balances/Net Position	$ 252,803,485	$ 51,773,440	$ 18,960,425	$ 303,838,642	$ 47,973,485	$ 24,477,889

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. Included are 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 or board of directors. Blended component units are also included in this column.

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 2016. 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 fiscal year 2016 budget may differ from actuals due to the adoption of the fiscal year 2016 budget prior to the closing of the County's 2015 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, 2016

	General	Special Revenue	General Purpose Debt Service	Capital Projects	Internal Service	Non-Appropriated Funds*
Revenues and Other Financing Sources						
Taxes	$ 466,529,862	$ -	$ 92,528,544	$ -	$ -	$ 1,113,877
Intergovernmental	16,255,796	381,581	-	-	-	30,823,772
Charges for services	66,302,451	20,801,542	-	836,557	-	7,976,280
Fines and forfeits	1,719,700	4,151,360	-	-	-	1,150,709
Investment income	2,395,072	379,962	131,226	1,818,216	286,273	124,260
Miscellaneous	6,527,716	378,602	103,564	3,093,975	1,021,167	746,325
Insurance Premiums	-	-	-	-	75,714,999	-
Other Financing Sources	2,589,634	18,062,035	138,510,195	91,204,945	-	-
Total	$ 562,320,231	$ 44,155,082	$ 231,273,529	$ 96,953,693	$ 77,022,439	$ 41,935,223
Expenditures and Other Financing Uses:						
General government	$ 101,969,332	4,439,091	$ -	$ 44,626	$ 80,195,154	$ 103,518
Justice system	134,760,583	3,131,416	-	-	-	9,986,659
Public safety	80,290,741	1,903,458	-	-	-	1,001,651
Corrections and rehabilitation	118,353,849	150,574	-	-	-	20,304,599
Health and human services	57,664,043	202,818	-	-	-	5,616,139
Infrastructure and environmental services	10,095,573	16,197,129	-	5,226,548	-	40,271
Community and economic development	10,473,923	-	-	61,241	-	13,841
Capital outlay	19,181,617	861,867	-	60,563,520	-	2,898,522
Debt service:	473,444	-	94,089,039	980,937	-	1,111,625
Other financing uses	18,062,035	24,255	137,426,891	280,123	-	214,986
Total	$ 551,325,140	$ 26,910,608	$ 231,515,930	$ 67,156,995	$ 80,195,154	$ 41,291,811

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. Included are 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 or board of directors. Blended component units are also included in this column.

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

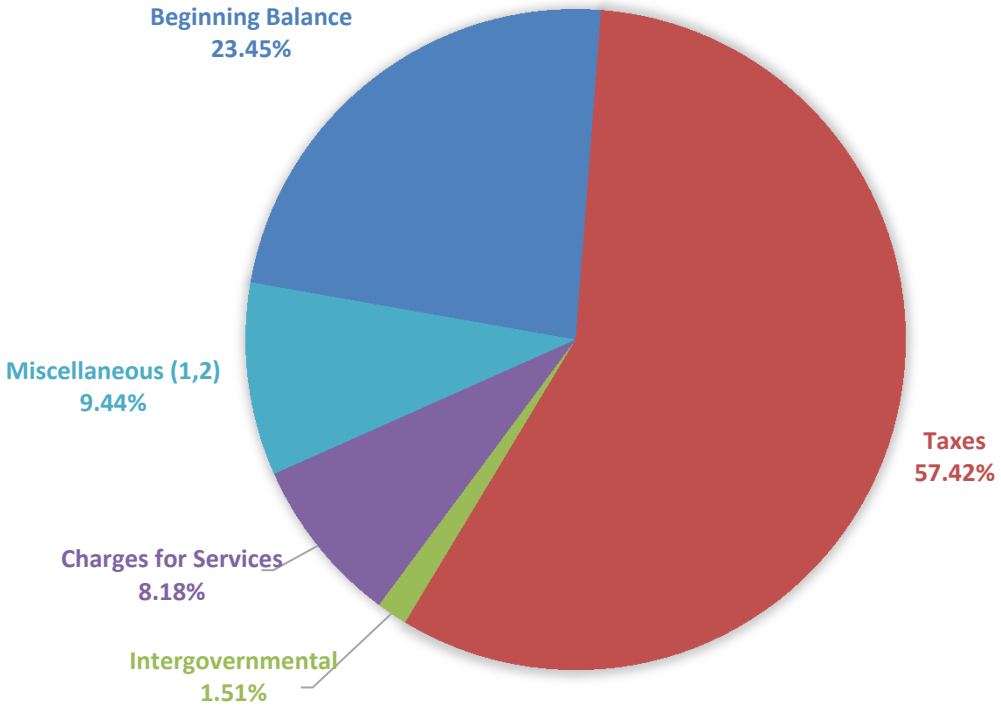
The Fiscal Year 2017 Adopted Budget total for all funds is $1,004,038,708, an increase of $52,703,370 compared to the Fiscal Year 2016 Adopted Budget for all funds of $951,335,338. This represents a 5.54% increase from the Fiscal Year 2016 Adopted Budget (including fund balance). Key changes are summarized in the table below.

Table 5
Fiscal Year 2017 Adopted Budget – All Funds

	FY 2016 Adopted Budget	FY 2017 Adopted Budget	$ Change	% Change
General Fund	$ 675,403,845	$ 701,046,781	$ 25,642,936	3.80%
Road and Bridge Fund	18,409,474	19,020,694	611,220	3.32%
Debt Service Fund	107,103,316	109,090,047	1,986,731	1.85%
Internal Service Funds:				
Risk Management Fund	17,216,504	20,069,901	2,853,397	16.57%
Health Benefit Fund	89,554,633	93,508,417	3,953,784	4.41%
Other Funds (1)	62,293,395	80,514,970	18,221,575	29.25%
Less Transfers	(18,645,829)	(19,212,102)	(566,273)	3.04%
Total	$ 951,335,338	$ 1,004,038,708	$ 52,703,370	5.54%

(1) Expenditures in these funds are supported by specific, often restricted, revenue sources, which are estimated by the County Auditor. Also includes $344,442 in non-budgeted funds from County Corporations and a donation from CAPSO.

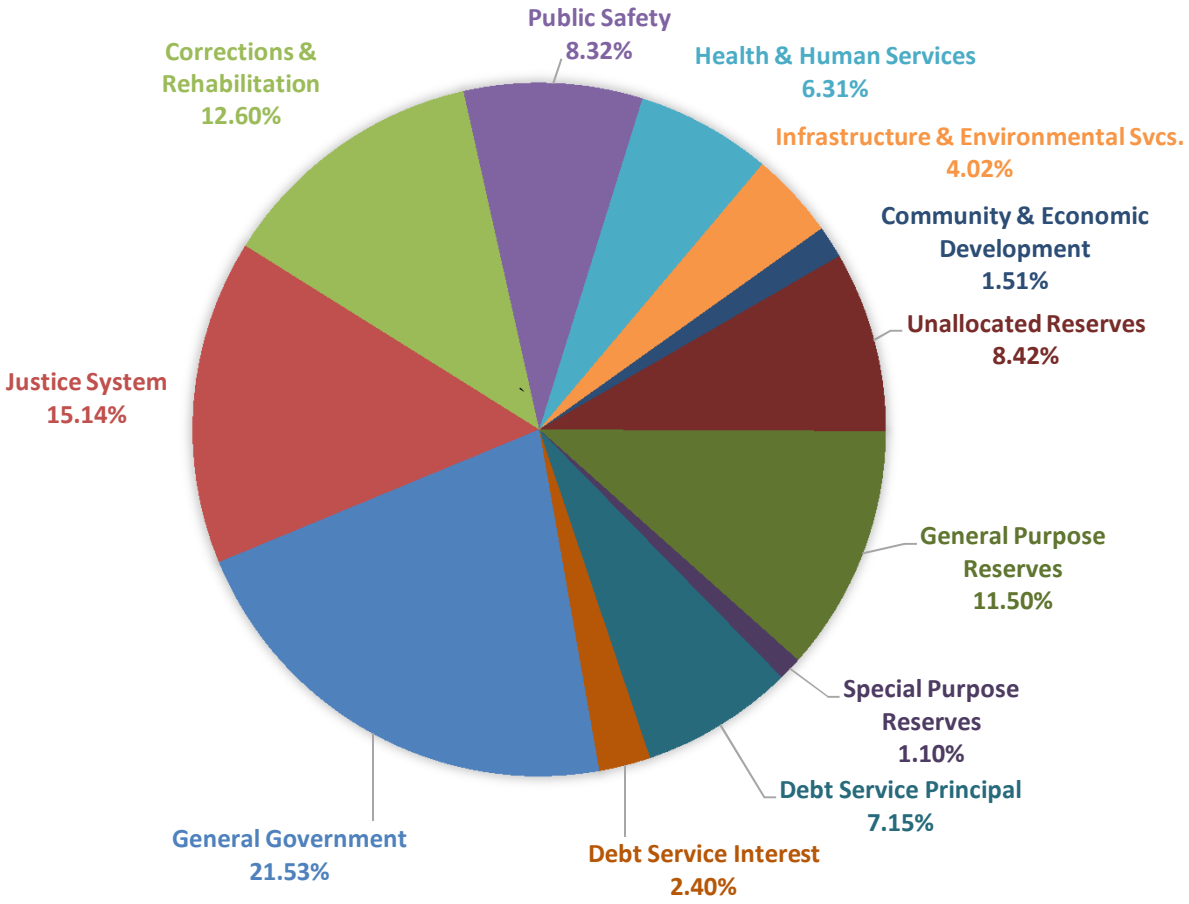
Chart 2
All Funds: Where Does the Money Come From?



	FY 2016 ADOPTED BUDGET		FY 2017 ADOPTED BUDGET		2017 - 2016 DIFFERENCE	
Beginning Balance	$216,243,174	22.73%	$235,421,888	23.45%	$19,178,714	8.87%
Taxes	$551,342,638	57.95%	$576,506,860	57.42%	$25,164,222	4.56%
Intergovernmental	$14,286,901	1.50%	$15,207,262	1.51%	$920,361	6.44%
Charges for Services	$81,397,236	8.56%	$82,101,122	8.18%	$703,886	0.86%
Fines & Forfeitures (1)	$4,596,143	0.48%	$4,964,686	0.49%	$368,543	8.02%
Interest (1)	$2,204,739	0.23%	$3,688,332	0.37%	$1,483,593	67.29%
Net Change Fair Value (1)	($2,000,000)	-0.21%	($1,429,545)	-0.14%	$570,455	N/A
Miscellaneous (1,2)	$83,264,507	8.75%	$87,578,103	8.72%	$4,313,596	5.18%
Total All Funds	$951,335,338	100.00%	$1,004,038,708	100.00%	$52,703,370	5.54%

(1) Fines & Forfeitures, Interest, Net Change in Fair Value are all combined in Miscellaneous on pie chart due to small percentages.
(2) Includes Miscellaneous and Other Financing Sources (consisting of non-budgeted amounts and sale of major assets and excludes offsetting transfers) as shown in Table 3: All Funds Summary.

Chart 3
All Funds: Where Does the Money Go?



	FY 2016 ADOPTED BUDGET		FY 2017 ADOPTED BUDGET		2017 - 2016 DIFFERENCE	
General Government (1)	$200,429,616	21.07%	$216,214,505	21.53%	$15,784,889	7.88%
Justice System (1)	148,053,978	15.56%	152,002,837	15.14%	3,948,859	2.67%
Corrections & Rehabilitation (1)	123,684,285	13.00%	126,468,115	12.60%	2,783,830	2.25%
Public Safety (1)	80,831,571	8.50%	83,549,468	8.32%	2,717,897	3.36%
Health & Human Services (1)	60,276,201	6.34%	63,380,804	6.31%	3,104,603	5.15%
Infrastructure & Environmental (1)	41,532,726	4.37%	40,390,825	4.02%	(1,141,901)	-2.75%
Community & Economic Dev. (1)	13,402,703	1.41%	15,096,233	1.51%	1,693,530	12.64%
Unallocated Reserves	82,415,389	8.66%	84,551,556	8.42%	2,136,167	2.59%
General Purpose Reserves (2)	95,938,234	10.08%	115,484,998	11.50%	19,546,764	20.37%
Special Purpose Reserves (2)	11,326,433	1.19%	11,002,837	1.10%	(323,596)	-2.86%
Debt Service - Principal	67,888,491	7.14%	71,755,318	7.15%	3,866,827	5.70%
Debt Service - Interest	25,555,711	2.69%	24,141,212	2.40%	(1,414,499)	-5.53%
	$951,335,338	100.00%	$1,004,038,708	100.00%	52,703,370	5.54%

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

(2) Changes in General Purpose and Special Purpose Reserves are detailed in Vol I, Section 1 - Budget Overview.

Table 6

Travis County

All Funds Four-Year Consolidated Summary [1]

(Excludes Unbudgeted Funds and Capital Funds)

	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Actuals [2]	FY 2017 Budget [3]
Beginning Fund Balance October 1 [4]	**$ 238,872,984**	**$ 262,859,702**	**$ 262,887,338**	**$ 235,421,888**
Taxes	519,583,462	531,926,734	559,058,406	576,506,860
Intergovernmental	15,180,450	14,843,609	16,637,376	15,207,262
Charges for Services	82,520,422	86,779,508	87,103,993	82,101,122
Fines and Forfeitures	6,710,985	5,406,442	5,871,061	4,964,686
Investment Income				
Interest	1,872,149	2,187,234	3,120,185	3,688,332
Net Change Fair Value	267,503	685,023	72,321	(1,429,545)
Miscellaneous	72,483,760	80,379,816	83,746,047	86,976,611
Other Financing Sources	16,472,221	16,032,846	20,981,783	19,469,152
Total Revenues	**$ 715,090,952**	**$ 738,241,212**	**$ 776,591,172**	**$ 787,484,480**
Total Budgeted Available Resources				**$ 1,022,906,368**
Expenditures				
General Government	171,392,323	$ 184,635,021	$ 192,182,617	$ 216,214,505
Justice System	130,795,153	136,844,206	141,079,505	152,002,837
Corrections & Rehabilitation	114,747,905	116,686,421	118,921,994	126,468,115
Public Safety	79,506,777	80,107,540	83,997,938	83,549,468
Health & Human Services	56,502,906	55,333,998	59,044,908	63,380,804
Infrastructure & Environmental	30,158,313	51,745,065	32,736,507	40,390,825
Community & Economic Development	11,789,655	11,512,951	12,379,656	15,096,233
General Purpose Reserves	-	-	-	115,484,998
Special Purpose Reserves	-	-	-	11,002,837
Unallocated Reserve	-	-	-	84,551,556
Debt Service	80,634,252	86,435,007	93,226,615	95,896,530
Other Financing Uses	15,576,950	14,913,367	18,086,290	18,867,660
Total Expenditures	**$ 691,104,234**	**$ 738,213,576**	**$ 751,656,030**	**$ 1,022,906,368**
Increase/Decrease Fund Balance	**$ 23,986,718**	**$ 27,636**	**$ 24,935,142**	**$ -**
Ending Fund Balance	**$ 262,859,702**	**$ 262,887,338**	**$ 287,822,480**	**$ -**

[1] Figures shown are in nearest whole numbers.

[2] FY 2016 Actuals are unaudited.

[3] 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.

[4] FY 2014 - 2016 Actuals include carryforward encumbrances. The FY 2017 Estimated Beginning Fund Balance excludes carryforward encumbrances.

Table 6 (Continued)

Travis County

General Fund Four-Year Consolidated Summary [1]

(Excludes Unbudgeted Funds and Capital Funds)

	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Actuals [2]	FY 2017 Budget
Beginning Fund Balance October 1 [3]	**$ 156,052,875**	**$ 170,082,519**	**$ 175,885,026**	**$ 135,080,811**
Taxes	$ 439,076,510	$ 447,749,087	$ 466,529,862	$ 482,889,124
Intergovernmental	14,383,686	14,576,447	16,255,795	14,917,724
Charges for Services	62,024,491	65,736,217	66,039,828	61,800,388
Fines & Forfeitures	2,086,404	1,053,591	1,719,700	889,426
Investment Income				
Interest	1,396,972	1,623,987	2,253,345	2,880,916
Net Change Fair Value	206,542	591,474	86,028	(1,400,000)
Miscellaneous	5,073,683	6,203,877	4,111,400	3,329,198
Other Financing Sources	796,142	1,123,335	2,589,634	659,194
Total Revenues	**$ 525,044,430**	**$ 538,658,015**	**$ 559,585,592**	**$ 565,965,970**
Total Budgeted Available Resources				**$ 701,046,781**
Expenditures				
General Government	$ 97,413,015	$ 109,578,148	$ 105,683,246	$ 124,454,433
Justice System	127,552,303	133,584,691	137,941,170	148,316,459
Corrections & Rehabilitation	114,587,063	116,498,153	118,771,419	126,264,379
Public Safety	75,870,646	78,065,068	82,094,480	81,360,741
Health & Human Services	56,132,961	55,114,801	58,842,090	62,787,292
Infrastructure & Environmental	14,076,766	14,768,855	15,877,661	20,494,872
Community & Economic Development	10,614,242	10,360,992	11,515,014	13,658,078
General Purpose Reserves	-	-	-	22,539,693
Special Purpose Reserves	-	-	-	11,002,837
Unallocated Reserve	-	-	-	71,358,039
Debt Service	-	3,009	-	-
Other Financing Uses	14,767,790	14,881,791	18,062,035	18,809,958
Total Expenditures	**$ 511,014,786**	**$ 532,855,508**	**$ 548,787,115**	**$ 701,046,781**
Increase/Decrease Fund Balance	**$ 14,029,644**	**$ 5,802,507**	**$ 10,798,477**	**$ -**
Ending Fund Balance	**$ 170,082,519**	**$ 175,885,026**	**$ 186,683,503**	**$ -**

[1] Figures shown are in nearest whole numbers.

[2] FY 2016 Actuals are unaudited.

[3] FY 2014 - 2016 Actuals include carryforward encumbrances. The FY 2017 Estimated Beginning Fund Balance excludes carryforward encumbrances.

Table 6 (Continued)

Travis County

Internal Service Funds Four-Year Consolidated Summary [1]

(Excludes Unbudgeted Funds and Capital Funds)

	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Actuals [2]	FY 2017 Budget
Beginning Fund Balance October 1 [3]	**$ 34,515,673**	**$ 30,022,685**	**$ 31,221,895**	**$ 32,041,698**
Investment Income				
Interest	203,480	248,056	299,981	288,489
Net Change Fair Value	55,020	82,427	(13,708)	(29,545)
Miscellaneous	65,771,681	71,129,946	76,736,166	81,277,676
Other Financing Sources	-	-	-	-
Total Revenues	**$ 66,030,181**	**$ 71,460,429**	**$ 77,022,439**	**$ 81,536,620**
Total Budgeted Available Resources				**$ 113,578,318**
Expenditures				
General Government	$ 70,523,169	$ 70,261,219	$ 80,193,665	$ 84,458,142
General Purpose Reserves	-	-	-	29,120,176
Total Expenditures	**$ 70,523,169**	**$ 70,261,219**	**$ 80,193,665**	**$ 113,578,318**
Increase/Decrease Fund Balance	**$ (4,492,988)**	**$ 1,199,210**	**$ (3,171,226)**	**$ -**
Ending Fund Balance	**$ 30,022,685**	**$ 31,221,895**	**$ 28,050,669**	**$ -**

[1] Figures shown are in nearest whole numbers.

[2] FY 2016 Actuals are unaudited.

[3] FY 2014 - 2016 Actuals include carryforward encumbrances. The FY 2017 Estimated Beginning Fund Balance excludes carryforward encumbrances.

Table 6 (Continued)

Travis County

Road & Bridge Fund Four-Year Consolidated Summary [1]

(Excludes Unbudgeted Funds and Capital Funds)

	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Actuals [2]	FY 2017 Budget
Beginning Fund Balance October 1 [3]	**$ 5,343,724**	**$ 5,843,753**	**$ 5,502,913**	**$ 3,968,879**
Intergovernmental	104,767	72,498	75,450	72,896
Charges for Services	10,850,705	10,237,210	10,353,114	10,384,026
Fines & Forfeitures	4,590,788	4,325,663	4,132,231	4,025,260
Investment Income				
Interest	32,457	34,401	49,819	47,828
Net Change Fair Value	-	-	-	-
Miscellaneous	140,125	180,755	249,700	71,805
Other Financing Sources	-	-	1,400,716	450,000
Total Revenues	**$ 15,718,842**	**$ 14,850,527**	**$ 16,261,030**	**$ 15,051,815**
Total Budgeted Available Resources				**$ 19,020,694**
Expenditures				
Infrastructure & Environmental	15,218,813	15,191,367	15,690,194	18,417,981
General Purpose Reserves	-	-	-	602,713
Total Expenditures	**$ 15,218,813**	**$ 15,191,367**	**$ 15,690,194**	**$ 19,020,694**
Increase/Decrease Fund Balance	**$ 500,029**	**$ (340,840)**	**$ 570,836**	**$ -**
Ending Fund Balance	**$ 5,843,753**	**$ 5,502,913**	**$ 6,073,749**	**$ -**

[1] Figures shown are in nearest whole numbers.

[2] FY 2016 Actuals are unaudited.

[3] FY 2014 - 2016 Actuals include carryforward encumbrances. The FY 2017 Estimated Beginning Fund Balance excludes carryforward encumbrances.

Table 6 (Continued)

Travis County

Debt Service Funds Four-Year Consolidated Summary [1]

(Excludes Unbudgeted Funds and Capital Funds)

	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Actuals [2]	FY 2017 Budget
Beginning Fund Balance October 1 [3]	**$ 17,779,007**	**$ 17,829,142**	**$ 15,639,177**	**$ 15,360,225**
Taxes	$ 80,506,953	$ 84,177,646	$ 92,528,544	$ 93,617,736
Investment Income				
Interest	22,192	36,666	131,200	112,086
Net Change Fair Value	-	-	-	-
Miscellaneous	-	-	103,563	-
Other Financing Sources	908,289	27,720	330,114	-
Total Revenues	**$ 81,437,434**	**$ 84,242,032**	**$ 93,093,421**	**$ 93,729,822**
Total Budgeted Available Resources				**$ 109,090,047**
Expenditures				
Unallocated Reserve	-	-	-	13,193,517
Debt Service	80,634,252	86,431,997	93,226,615	95,896,530
Other Financing Uses	753,047	-	-	-
Total Expenditures	**$ 81,387,299**	**$ 86,431,997**	**$ 93,226,615**	**$ 109,090,047**
Increase/Decrease Fund Balance	**$ 50,135**	**$ (2,189,965)**	**$ (133,194)**	**$ -**
Ending Fund Balance	**$ 17,829,142**	**$ 15,639,177**	**$ 15,505,982**	**$ -**

[1] Figures shown are in nearest whole numbers.

[2] FY 2016 Actuals are unaudited.

[3] FY 2014 - 2016 Actuals include carryforward encumbrances. The FY 2017 Estimated Beginning Fund Balance excludes carryforward encumbrances.

Table 6 (Continued)

Travis County

Other Budgeted Funds Four-Year Consolidated Summary [1]

(Excludes Unbudgeted Funds and Capital Funds)

	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Actuals [2]	FY 2017 Budget [3]
Beginning Fund Balance October 1 [4]	**25,181,706**	**39,081,604**	**34,638,327**	**48,970,275**
Taxes	-	-	-	-
Intergovernmental	691,997	194,664	306,131	216,642
Charges for Services	9,645,226	10,806,081	10,711,051	9,916,708
Fines and Forfeitures	33,793	27,189	19,129	50,000
Investment Income	-	-	-	-
Interest	217,047	244,124	385,840	359,013
Net Change Fair Value	5,940	11,123	1	-
Miscellaneous	1,498,273	2,865,236	2,545,220	2,297,932
Other Financing Sources	14,767,790	14,881,791	16,661,319	18,359,958
Total Revenues	**$ 26,860,066**	**$ 29,030,208**	**$ 30,628,691**	**$ 31,200,253**
Total Budgeted Available Resources				**$ 80,170,528**
Expenditures				
General Government	3,456,138	4,795,654	6,305,705	7,301,930
Justice System	3,242,851	3,259,515	3,138,335	3,686,378
Corrections & Rehabilitation	160,842	188,268	150,574	203,736
Public Safety	3,636,131	2,042,472	1,903,458	2,188,727
Health & Human Services	369,945	219,197	202,818	593,512
Infrastructure & Environmental	862,734	21,784,844	1,168,653	1,477,972
Community & Economic Development	1,175,413	1,151,959	864,642	1,438,155
General Purpose Reserves	-	-	-	63,222,416
Other Financing Uses	56,114	31,576	24,255	57,702
Total Expenditures	**$ 12,960,168**	**$ 33,473,485**	**$ 13,758,440**	**$ 80,170,528**
Increase/Decrease Fund Balance	**$ 13,899,898**	**$ (4,443,277)**	**$ 16,870,251**	**$ -**
Ending Fund Balance	**$ 39,081,604**	**$ 34,638,327**	**$ 51,508,578**	**$ -**

[1] Figures shown are in nearest whole numbers.

[2] FY 2016 Actuals are unaudited.

[3] Other Financing Sources and Uses exclude non-budgeted funds totaling $220,662.

[4] FY 2014 - 2016 Actuals include carryforward encumbrances. The FY 2017 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 2017 Adopted Budget for the General Fund is balanced at a property tax rate of 38.38 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 in the Adopted Budget for FY 2015 and FY 2016. The FY 2017 Adopted Budget continues this practice with a tax rate that does not increase the County's portion of the property tax bill for the average taxable homestead. The County's Adopted Budget tax rate was reduced by 3.31 cents from the prior year, resulting in essentially the same ($0.04 reduction) property tax bill for FY 2017 as in FY 2016 for the average taxable homestead.

Table 7

Adopted Tax Rates

(Per $100 of Taxable Value)

Tax rate	FY 2016 Adopted Rate	FY 2017 Adopted Rate	Difference ($)	Difference (%)
Maintenance & Operations	34.86¢	32.22¢	(2.64¢)	(7.57%)
Debt Service	6.83¢	6.16¢	(0.67¢)	(9.81%)
Total	41.69¢	38.38¢	(3.31¢)	(7.94%)

The FY 2017 Adopted Budget tax rate of 38.38¢ per $100 valuation was established at 2.43% above the effective tax rate and 2.87% above the effective maintenance and operations portion of the tax rate plus required debt service. The Adopted Budget tax rate is based on direction from the Commissioners Court as a part of the FY 2017 Budget Guidelines that were approved keeping in mind the issues of efficiency, effectiveness, affordability and fairness. The rate is also 1.60 cents below the rollback tax rate of 39.98¢ per $100 valuation. The rollback tax 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 $137.1 billion in the FY 2016 Adopted Budget to $155.1 billion for the FY 2017 Adopted Budget, which is based on the certified values as of January 1, 2016. The certified value for FY 2017 includes of new property value of $3.8 billion, compared to $4.1 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 2017 the Commissioners Court increased the optional 65 and Older/Disabled Homestead Exemption by $5,000, from $75,000 to $80,000. The additional $5,000 exemption for these homesteads will result in approximately $19 in additional tax relief for these homesteads.

A summary of major exemptions for FY 2017 offered by Travis County, Central Health, City of Austin, Austin Independent School District, and Austin Community College is below.

Table 8
FY 2017 Homestead Exemptions by Jurisdiction

Jurisdiction	Homestead Exemption	Over-65 Homestead Exemption	Disability Homestead Exemption
Travis County	20% with minimum of $5,000	$80,000	$80,000
Central Health	20% with minimum of $5,000	$80,000	$80,000
City of Austin	8% with minimum of $5,000	$82,500	$82,500
Austin I.S.D.*	25,000	$35,000	$25,000
Austin Community College	1% with minimum of $5,000	$145,000	$145,000

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

Table 9
Estimated Tax Impact on Average and Median-Valued Homesteads

	FY 2016 Adopted Budget	FY 2017 Adopted Budget	$ Difference	% Difference
Average Taxable Value	$262,520	$285,152	$22,632	8.62%
Median Taxable Value	$199,300	$219,192	$19,892	9.98%
Tax Rate Per $100 of Taxable Value	41.69¢	38.38¢	(3.31¢)	(7.94%)
Annual Property Taxes on Average Taxable Homestead Value	$1,094.45	$1,094.41	($0.04)	(0.00%)
Annual Property Taxes on Median Taxable Homestead Value	$830.88	$841.26	$10.38	1.25%

Table 10
Travis County Tax Rate History FY 2008 to FY 2017
(Rates expressed per $100 of taxable valuation)

Fiscal Year	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Tax Year	**TY 2007**	**TY 2008**	**TY 2009**	**TY 2010**	**TY 2011**	**TY 2012**	**TY 2013**	**TY 2014**	**TY 2015**	**TY 2016**
Adopted M&O Tax Rate	0.3405	0.3394	0.3517	0.3858	0.4085	0.4217	0.4190	0.3850	0.3486	0.3222
Adopted Debt Service Tax Rate	0.0811	0.0728	0.0698	0.0800	0.0770	0.0784	0.0756	0.0713	0.0683	0.0616
Adopted Tax Rate	**0.4216**	**0.4122**	**0.4215**	**0.4658**	**0.4855**	**0.5001**	**0.4946**	**0.4563**	**0.4169**	**0.3838**
Comparing the Adopted Tax Rate to the Effective Tax Rate										
Total Effective Tax Rate	0.4095	0.3908	0.4093	0.4496	0.4714	0.4856	0.4802	0.4496	0.4072	0.3747
% Adopted Rate Above the Total Effective Tax Rate	**2.95%**	**5.48%**	**2.98%**	**3.60%**	**2.99%**	**2.99%**	**3.00%**	**1.49%**	**2.38%**	**2.43%**
Comparing the Adopted M&O Rate to the Effective M&O Rate										
Effective M&O Rate	0.3298	0.3156	0.3371	0.3754	0.3906	0.4089	0.4049	0.3808	0.3435	0.3132
Adopted Debt Service Rate	0.0811	0.0728	0.0698	0.0800	0.0770	0.0784	0.0756	0.0713	0.0683	0.0616
Effective M&O + Debt Tax Rate	0.4109	0.3884	0.4069	0.4554	0.4676	0.4873	0.4805	0.4521	0.4118	0.3748
Adopted M&O Tax Rate	0.3405	0.3394	0.3517	0.3858	0.4085	0.4217	0.4190	0.3850	0.3486	0.3222
% Adopted M&O Rate Above the Effective M&O Rate	**3.24%**	**7.54%**	**4.33%**	**2.77%**	**4.58%**	**3.13%**	**3.48%**	**1.10%**	**1.48%**	**2.87%**
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)	0.3561	0.3408	0.3640	0.4054	0.4218	0.4416	0.4372	0.4112	0.3709	0.3382
Debt Service Rate	0.0811	0.0728	0.0698	0.0800	0.0770	0.0784	0.0756	0.0713	0.0683	0.0616
Rollback Rate	**0.4372**	**0.4136**	**0.4338**	**0.4854**	**0.4988**	**0.5200**	**0.5128**	**0.4825**	**0.4392**	**0.3998**
Adopted Tax Rate	0.4216	0.4122	0.4215	0.4658	0.4855	0.5001	0.4946	0.4563	0.4169	0.3838
Amount the Adopted Tax Rate was Under the Rollback Rate	**0.0156**	**0.0014**	**0.0123**	**0.0196**	**0.0133**	**0.0199**	**0.0182**	**0.0262**	**0.0223**	**0.0160**

Tax Impact Statement

The Travis County Commissioners Court adopted a resolution on to include a taxpayer impact statement in the Adopted Budget each year as well as the County's website. This information is intended to better inform residents of the impact of the tax rate decisions made by the Commissioners Court.

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 Commissioners Court also increased the optional 65 and Older and Disabled Exemptions by $5,000, from $75,000 to $80,000. The average Travis County taxable homestead value increased 8.62% from $262,520 last year to $285,152 this year. The FY 2017 Proposed Budget Tax Rate of 38.38 ¢ per $100 of taxable value results in essentially the same County property taxes (4 cent reduction) for the average taxable homestead for FY 2017 as compared to the FY 2016 property tax bill. The estimated FY 2017 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 2017 for each property will vary depending on the taxable value, types of exemptions and appreciation and the adopted tax rate.

Fiscal Year 2016 Tax Information			**Fiscal Year 2017 Adopted Budget Estimated Property Tax Impact**			
Assessed Value	**Taxable Value**	**Property Taxes**	**Adopted Budget Tax Rate**	**Change from Prior Yr**	**Effective Tax Rate**	**Rollback Tax Rate**
Values as of January 1, 2015	Reduced by 20% Homestead Exemption	Taxable Value x Adopted Rate of 0.4169 per $100	Taxes @Adopted Budget Rate of 0.3838 per $100	FY 2017 Adopted Budget Taxes less FY 2016	Taxes @Effective Rate of 0.3747 per $100	Taxes @ Rollback Rate of 0.3998 per $100
$328,150 Avg HS	**$262,520 Avg HS**	**$1,094.45 Avg HS**	**$1,094.41 Avg HS**	***-$0.04 Avg HS***	**$1,068.46 Avg HS**	**$1,140.03 Avg HS**
$150,000	$120,000	$500.28	$506.62	*$6.34*	$494.60	$527.74
$250,000	$200,000	$833.80	$844.36	*$10.56*	$824.34	$879.56
$350,000	$280,000	$1,167.32	$1,182.10	*$14.78*	$1,154.08	$1,231.38
$450,000	$360,000	$1,500.84	$1,519.85	*$19.01*	$1,483.81	$1,583.21
$550,000	$440,000	$1,834.36	$1,857.59	*$23.23*	$1,813.55	$1,935.03
$650,000	$520,000	$2,167.88	$2,195.34	*$27.46*	$2,143.28	$2,286.86
$750,000	$600,000	$2,501.40	$2,533.08	*$31.68*	$2,473.02	$2,638.68
$850,000	$680,000	$2,834.92	$2,870.82	*$35.90*	$2,802.76	$2,990.50
$950,000	$760,000	$3,168.44	$3,208.57	*$40.13*	$3,132.49	$3,342.33

Definitions:

Adopted Budget Tax Rate - FY 2017 Adopted Budget Tax Rate is 2.43% above the Effective Tax Rate (ETR) and 2.87% above Effective Maintenance & Operations rate plus debt service requirements.

Effective Tax Rate (ETR) - A calculated rate that would provide the taxing unit with approximately the same amount of revenue it received in the previous year on properties taxed in both years. This tax rate calculation does not include the impact of additional tax revenue resulting from new construction.

Rollback Tax Rate - Tax rate level that allows the taxing jurisdiction to collect 8% more taxes, not including debt repayment, than the previous year. This is the maximum tax increase allowed by law without triggering an election to "rollback" the tax rate. This tax rate calculation does not include the impact of additional tax revenue resulting from new construction.

Table 11
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 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
FY 2017	$0.3222	$0.0616	$0.3838	$489,767,133 M&O $93,636,423 Debt Service $583,403,556 Total
DIFFERENCE FY 17 - 16	($0.0264)	($0.0067)	($0.0331)	$21,546,983 M&O $1,899,658 Debt Service $23,446,641 Total

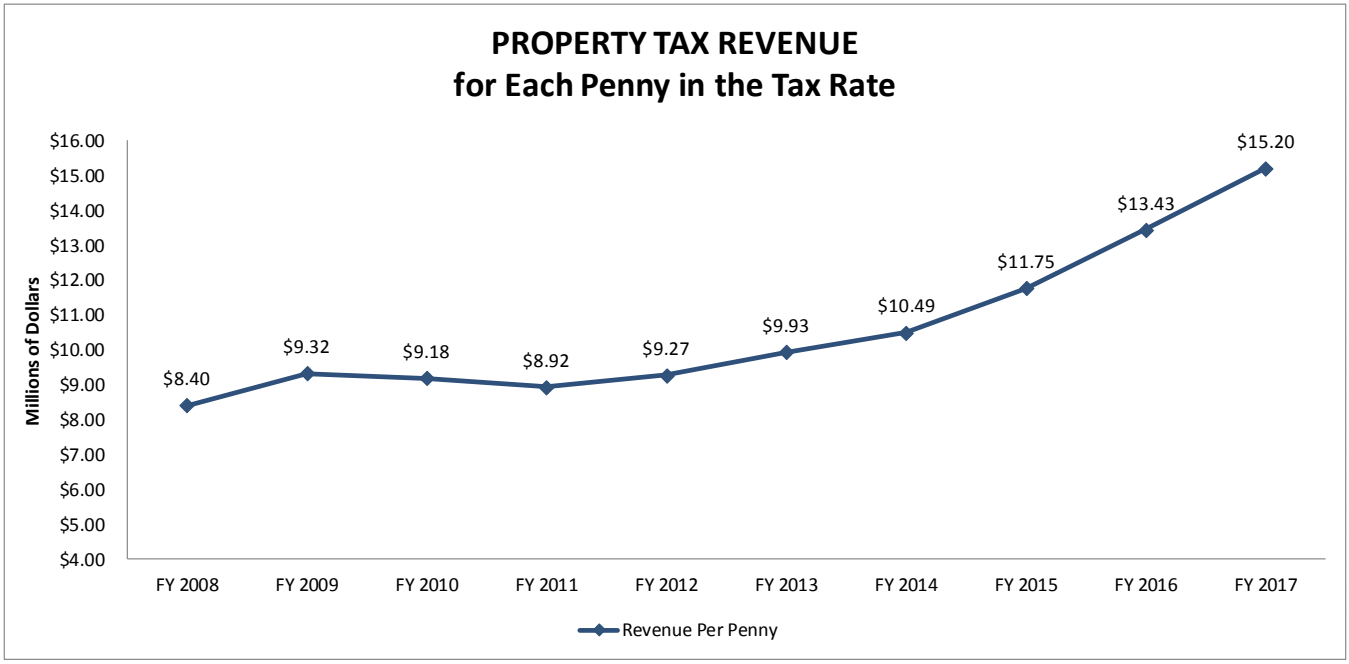
Chart 4
Travis County Taxes on the Average/Median Homestead and Property Tax Revenue

TRAVIS COUNTY TAXES ON THE AVERAGE/MEDIAN HOMESTEAD AND PROPERTY TAX REVENUE

FISCAL YEAR	*2008*	*2009*	*2010*	*2011*	*2012*	*2013*	*2014*	*2015*	*2016*	*2017*	*Change*
Avg. Appraised Value of a Homestead	*$243,800*	*$282,894*	*$287,732*	*$272,820*	*$272,931*	*$270,774*	*$282,909*	*$316,409*	*$350,082*	*$381,442*	*$31,360*
Taxable Value	*$195,040*	*$211,388*	*$218,761*	*$217,812*	*$215,892*	*$214,567*	*$222,431*	*$240,026*	*$262,520*	*$285,152*	*$22,632*
Tax Rate	*$0.4216*	*$0.4122*	*$0.4215*	*$0.4658*	*$0.4855*	*$0.5001*	*$0.4946*	*$0.4563*	*$0.4169*	*$0.3838*	*($0.0331)*
Tax	*$822*	*$871*	*$922*	*$1,015*	*$1,048*	*$1,073*	*$1,100*	*$1,095*	*$1,094*	*$1,094*	*($0)*

FISCAL YEAR	*2008*	*2009*	*2010*	*2011*	*2012*	*2013*	*2014*	*2015*	*2016*	*2017*	*Change*
Med. Appraised Value of a Homestead	*$187,695*	*$207,674*	*$216,827*	*$208,028*	*$203,749*	*$200,755*	*$209,385*	*$238,926*	*$248,440*	*$273,236*	*$24,796*
Taxable Value	*$144,070*	*$156,223*	*$165,514*	*$163,781*	*$161,894*	*$159,835*	*$165,775*	*$180,760*	*$199,300*	*$219,192*	*$19,892*
Tax Rate	*$0.4216*	*$0.4122*	*$0.4215*	*$0.4658*	*$0.4855*	*$0.5001*	*$0.4946*	*$0.4563*	*$0.4169*	*$0.3838*	*($0.0331)*
Tax	*$607*	*$644*	*$698*	*$763*	*$786*	*$799*	*$820*	*$825*	*$831*	*$841*	*$10*

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	*2008*	*2009*	*2010*	*2011*	*2012*	*2013*	*2014*	*2015*	*2016*	*2017*	*Change*
Revenue (Millions)	*$8.40*	*$9.32*	*$9.18*	*$8.92*	*$9.27*	*$9.93*	*$10.49*	*$11.75*	*$13.43*	*$15.20*	*$1.77*

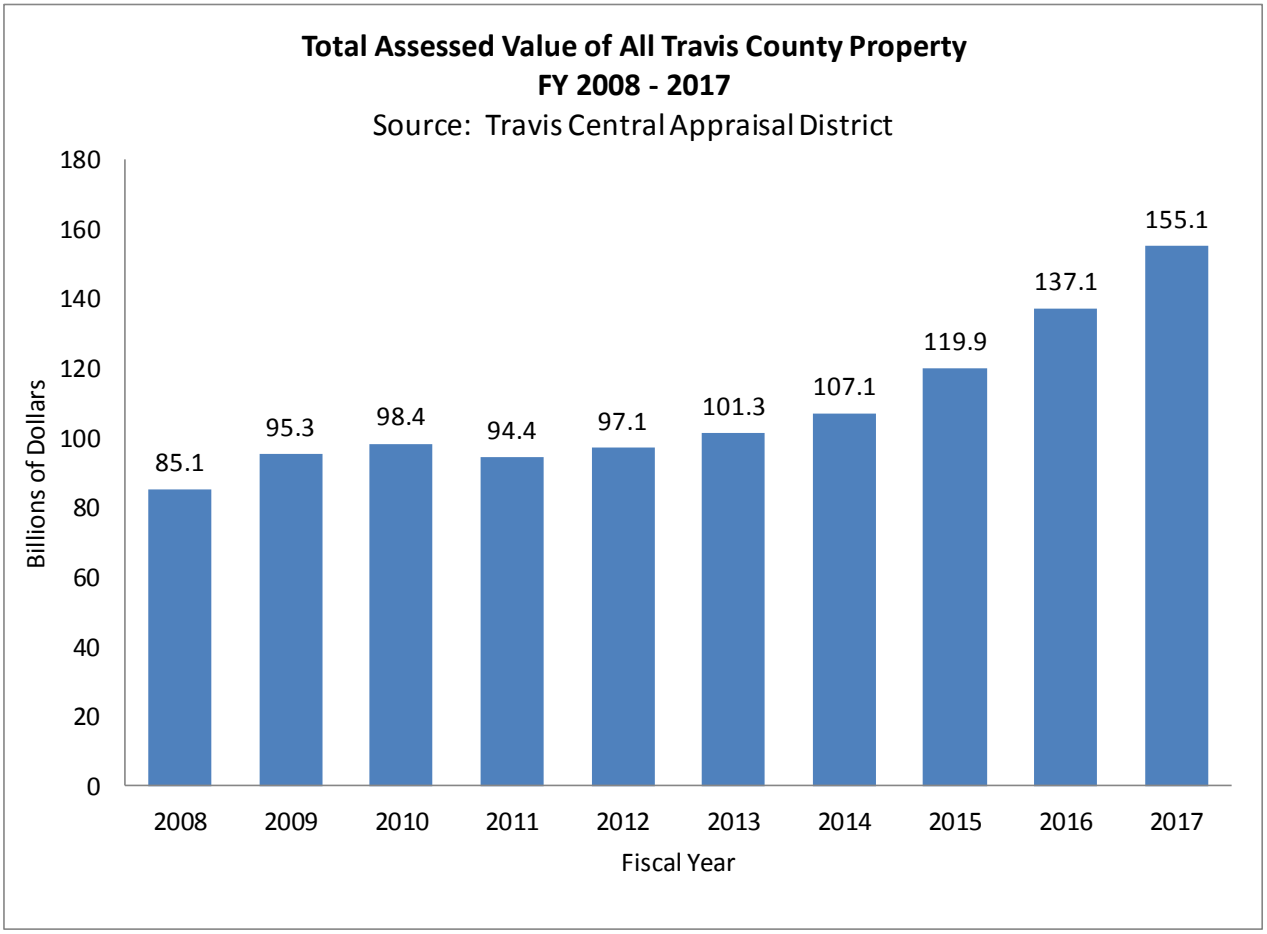
One cent of the tax rate used for the FY 2017 Adopted Budget generates approximately $15.20 million in General Fund current tax revenue based on the certified net taxable property value of $155,105,496,399 and rolling stock value of $3,870,702 with a collection rate of 98%.

Chart 5
Total Assessed Value of All Taxable Travis County Property

FISCAL YEAR 2008 THROUGH FISCAL YEAR 2017

Source: Travis Central Appraisal District

FISCAL YEAR	TOTAL TAXABLE VALUE	NEW CONSTRUCTION VALUE	APPRECIATION VALUE	TOTAL CHANGE IN VALUE
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
2017	155,105,496,399	3,843,423,826	14,209,654,059	18,053,077,885



GENERAL FUND SUMMARY

The Fiscal Year 2017 Adopted Budget total for the General Fund is $701 million, an increase of $25.6 million compared to the Fiscal Year 2016 Adopted Budget of $675.4 million. This represents a 3.8% increase from the Fiscal Year 2016 Adopted Budget. The growth in the General Fund budget from FY 2016 Adopted to FY 2017 Adopted is 4.9% if the beginning fund balance is excluded from the calculation.

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

Table 12

GENERAL FUND SUMMARY

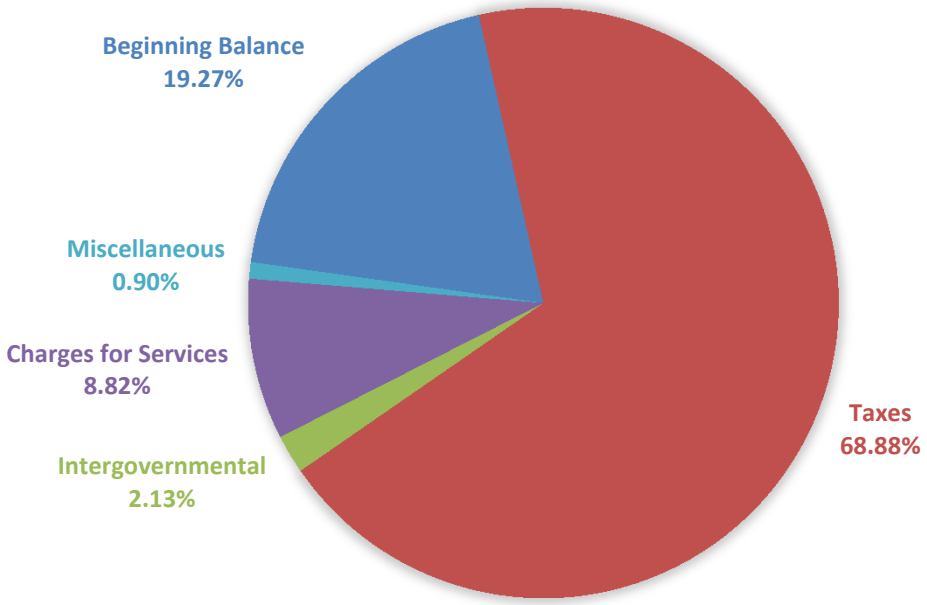
	FY 2015 Adopted	FY 2016 Adopted	FY 2017 Adopted Budget		
			One-Time	Ongoing	Total
Total Revenue:					
Available Beginning Balance	131,214,841	135,769,269	135,080,811	-	$ 135,080,811
Property Taxes	444,305,978	459,664,201	-	482,889,124	$ 482,889,124
Other Revenue	75,376,657	79,970,375	-	83,076,846	$ 83,076,846
Total Revenue	**$ 650,897,476**	**$ 675,403,845**	**$ 135,080,811**	**$ 565,965,970**	**$ 701,046,781**
General Purpose Reserves:					
Unallocated Reserve	71,722,124	68,756,275	71,358,039	-	$ 71,358,039
Allocated Reserve	15,227,297	11,803,812	11,004,133	2,005,608	$ 13,009,741
Reserve for Emergencies & Contingencies	5,000,000	5,000,000	5,000,000	-	$ 5,000,000
Capital Acquisition Resources Reserve	2,572,379	5,169,600	4,529,952	-	$ 4,529,952
Special Purpose Reserves:					
Reserve for Replacement of Integrated Justice System	5,047,525	3,140,228	4,200,000	-	$ 4,200,000
Reserve for Interlocal Agreements	2,147,424	3,128,611	1,838,880	1,692,098	$ 3,530,978
Annualization Reserve	714,606	1,033,034	-	1,058,644	$ 1,058,644
Reserve for State Cuts	500,000	1,000,000	-	1,000,000	$ 1,000,000
Sheriff's Office Overtime Reserve	1,715,000	966,824	427,064	309,246	$ 736,310
Smart Building Maintenance Reserve	363,033	458,959	476,905	-	$ 476,905
STAR Flight Maintenance Reserve	992,259	849,915	-	-	$ -
Future Grant Requirements Reserve	550,000	550,000	-	-	$ -
Civil & Family Courts Complex Reserve	798,779	198,862	-	-	$ -
Juvenile Justice Reserve	504,726	-	-	-	$ -
Fuel & Utilities Reserve	300,000	-	-	-	$ -
Reserves	**$ 108,155,152**	**$ 102,056,120**	**$ 98,834,973**	**$ 6,065,596**	**$ 104,900,569**
Departmental Base Budgets	**$ 490,187,659**	**$ 510,103,905**		**$ 535,259,103**	**$ 535,259,103**
Budget Changes & Reductions					
Departmental Budgets Submitted Below Target	(175,706)	(91,424)	-	-	$ -
Salary Savings	(119,426)	(190,277)	-	(929,435)	$ (929,435)
Other Changes	-	(321,566)	-	(45,080)	$ (45,080)
Budget Changes & Reductions	**$ (295,132)**	**$ (603,267)**	**$ -**	**$ (974,515)**	**$ (974,515)**
Changes in Pay & Benefits:					
Pay Increase - Classified Pay Scale	3,074,848	5,967,537	-	5,540,038	$ 5,540,038
Health Insurance Premiums	3,025,380	6,170,897	-	4,777,714	$ 4,777,714
Retirement Contributions	-	-	-	2,647,252	$ 2,647,252
Pay Increase - Peace Officers Pay Scale	826,729	791,445	-	875,050	$ 875,050
Elected Officials	-	89,033	-	76,797	$ 76,797
Changes in Pay & Benefits	**$ 6,926,957**	**$ 13,018,912**	**$ -**	**$ 13,916,851**	**$ 13,916,851**

Table 12 (Continued)

GENERAL FUND SUMMARY

	FY 2015 Adopted	FY 2016 Adopted	FY 2017 Adopted Budget		
			One-Time	Ongoing	Total
PROGRAM FUNDING PRIORITIES					
Maintenance of Current Service Levels					
Jail Inmate Services/Costs	875,000	1,478,081	611,649	2,241,325	$ 2,852,974
Indigent Attorney Fees (Legally Mandated Fees)	-	632,661	-	2,042,096	$ 2,042,096
Maintenance of Emergency Aircraft	972,000	960,000	1,500,000	-	$ 1,500,000
Elections Funding	-	1,851,049	1,046,008	-	$ 1,046,008
Critical Information Technology Systems Support	851,926	1,690,789	931,076	-	$ 931,076
Michael Morton	-	-	-	588,507	$ 588,507
Waller Creek TIF Agreement	-	335,923	-	329,781	$ 329,781
Truancy Court Prosecution	-	-	-	188,358	$ 188,358
Parks Operations and Maintenance	-	-	100,000	50,000	$ 150,000
Purchasing IT Buyer	-	-	8,790	116,888	$ 125,678
Civil/Family Law Support	401,141	53,389	2,475	109,433	$ 111,908
Other Expenditures	2,420,761	3,400,744	64,497	320,934	$ 385,431
Subtotal Maintenance of Current Service Levels	5,520,828	10,402,636	4,264,495	5,987,322	10,251,817
Programs and Changes Approved Mid Year					
Behavioral Healthcare and Support Services	-	-	-	362,000	$ 362,000
Conviction Integrity Unit - DNA Review	-	-	268,446	-	$ 268,446
Security	-	-	-	201,390	$ 201,390
Medical Examiner Toxicologist	-	-	-	74,777	$ 74,777
New Criminal District and County Court at Law Courts	-	-	-	67,191	$ 67,191
HIPAA Compliance Officer	-	130,056	-	-	$ -
Purchasing Backfill Positions	683,051	53,742	-	-	$ -
Subtotal Programs and Changes Approved Mid Year	683,051	183,798	268,446	705,358	973,804
Transfers between Departments/Funds					
Balcones Canyonlands Preservation	1,207,533	2,084,082	-	1,687,524	$ 1,687,524
Road & Bridge Fund Support	1,500,000	1,200,000	-	450,000	$ 450,000
Other Departmental/Fund Transfers	438,089	571,552	32,036	202,023	$ 234,059
Subtotal Transfers between Departments/Funds	3,145,622	3,855,634	32,036	2,339,547	2,371,583
Pilot Programs					
Successful Pilots	-	171,641	-	87,000	$ 87,000
Other Pilots	-	1,316,057	1,277,555	-	$ 1,277,555
Subtotal Pilots	-	1,487,698	1,277,555	87,000	1,364,555
Other Funding Priorities					
Security Improvements	665,486	1,017,372	1,682,355	85,308	$ 1,767,663
Revenue Related Funding Priorities	-	246,482	368,619	757,554	$ 1,126,173
Integrated Justice System Replacement	270,121	954,622	795,252	103,685	$ 898,937
District Attorney Interagency Agreements	450,266	450,266	439,064	-	$ 439,064
Construction Related	-	-	185,000	-	$ 185,000
Environmental Protection Unit - Loss of Grant Funding	-	-	-	182,741	$ 182,741
TCSO	-	-	70,000	108,100	$ 178,100
Natural Disaster	-	-	130,000	30,000	$ 160,000
Various IT Consulting Projects in Civil Courts	-	-	144,320	-	$ 144,320
Tax Office	304,859	187,766	3,000	139,672	$ 142,672
Medical Examiner	-	150,000	-	90,380	$ 90,380
Other Expenditures	7,237,652	1,499,100	395,756	116,634	$ 512,390
Subtotal Other Funding Priorities	8,928,384	4,505,608	4,213,366	1,614,074	5,827,440
Capital Acquisition and Improvements	27,644,955	30,392,801	26,189,940	965,634	$ 27,155,574
Program Funding Priorities	**$ 45,922,840**	**$ 50,828,175**	**$ 36,245,838**	**$ 11,698,935**	**$ 47,944,773**
Total Expenditures	**$ 650,897,476**	**$ 675,403,845**	**$ 135,080,811**	**$ 565,965,970**	**$ 701,046,781**
Available Ending Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

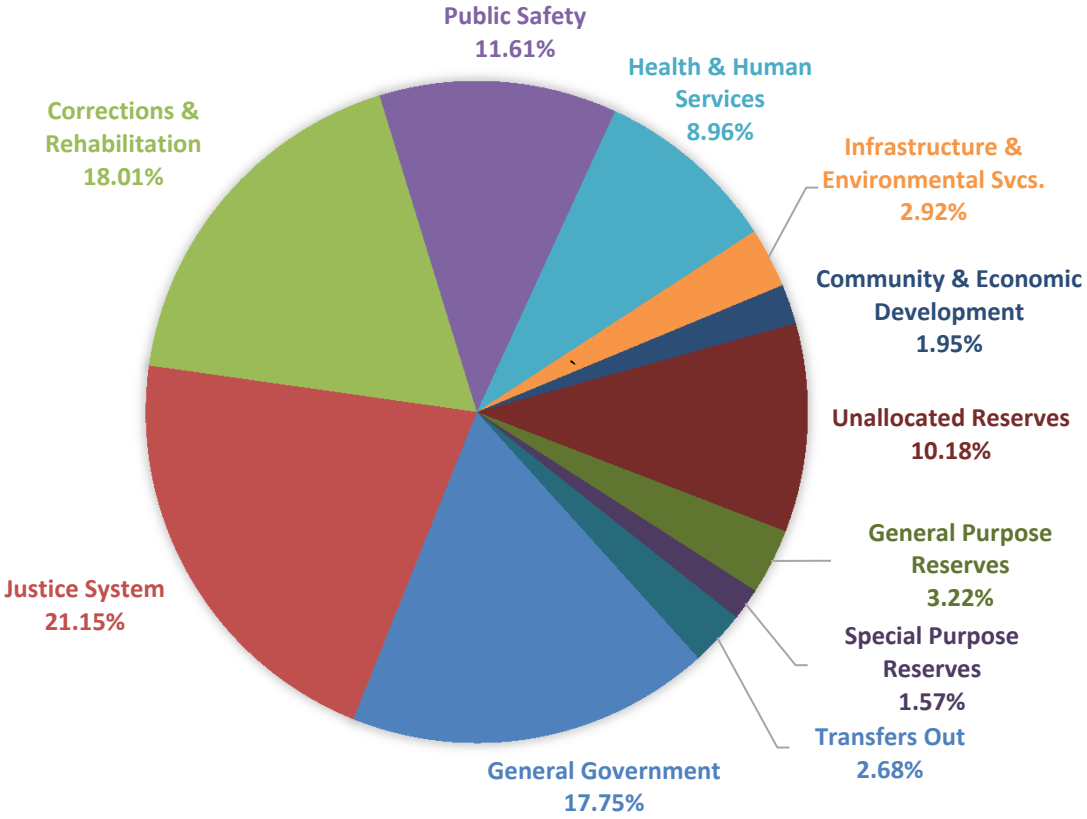
Chart 6
General Fund: Where Does the Money Come From?



	FY 2016 ADOPTED BUDGET		FY 2017 ADOPTED BUDGET		2017 - 2016 DIFFERENCE	
Beginning Balance	$135,769,269	20.10%	$135,080,811	19.27%	($688,458)	-0.51%
Taxes	459,664,201	68.06%	482,889,124	68.88%	23,224,923	5.05%
Intergovernmental	13,952,260	2.07%	14,917,724	2.13%	965,464	6.92%
Charges for Services	61,909,855	9.17%	61,800,388	8.82%	(109,467)	-0.18%
Fines & Forfeitures (1)	599,916	0.09%	889,426	0.13%	289,510	48.26%
Interest (1)	1,648,846	0.24%	2,880,916	0.41%	1,232,070	74.72%
Net Change Fair Value (1)	(2,000,000)	-0.30%	(1,400,000)	-0.20%	600,000	N/A
Miscellaneous (1)	3,324,084	0.49%	3,329,198	0.47%	5,114	0.15%
Other Financing Sources (1,2)	535,414	0.08%	659,194	0.09%	123,780	23.12%
Total General Fund	$675,403,845	100.00%	$701,046,781	100.00%	$25,642,936	3.80%

(1) Fines & Forfeitures, Interest, Net Change in Fair Value and Other Financing Sources are all combined in Miscellaneous on pie chart due to small percentages.
(2) Other Financing Sources includes Sale of Major Assets and Transfers Into the General Fund. Details of Other Financing Sources shown in Table 2: All Funds Summary

Chart 7
General Fund: Where Does the Money Go?



	FY 2016 ADOPTED BUDGET		FY 2017 ADOPTED BUDGET		2017 - 2016 DIFFERENCE	
General Government (1)	$114,976,262	17.02%	$124,454,433	17.75%	$9,478,171	8.24%
Justice System (1)	143,945,298	21.31%	$148,316,459	21.15%	4,371,161	3.04%
Corrections & Rehabilitation (1)	123,480,549	18.28%	$126,264,379	18.01%	2,783,830	2.25%
Public Safety (1)	78,783,892	11.66%	$81,360,741	11.61%	2,576,849	3.27%
Health & Human Services (1)	60,001,191	8.88%	$62,787,292	8.96%	2,786,101	4.64%
Infrastructure & Environmental Svcs. (1)	22,291,889	3.30%	$20,494,872	2.92%	(1,797,017)	-8.06%
Community & Economic Dev. (1)	11,501,179	1.70%	$13,658,078	1.95%	2,156,899	18.75%
Unallocated Reserve	68,756,275	10.18%	$71,358,039	10.18%	2,601,764	3.78%
General Purpose Reserves (2)	21,973,412	3.25%	$22,539,693	3.22%	566,281	2.58%
Special Purpose Reserves (2)	11,326,433	1.68%	$11,002,837	1.57%	(323,596)	-2.86%
Transfers Out	18,367,465	2.72%	18,809,958	2.68%	442,493	2.41%
	$675,403,845	100.00%	$701,046,781	100.00%	25,642,936	3.80%

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

(2) Changes in General Purpose and Special Purpose Reserves are detailed in Vol I, Section 1 - Budget Overview.

DEPARTMENTAL BUDGET SUBMISSIONS AND OTHER CHANGES

The target budgets for all departments, excluding capital, increased 4.9%, from $510.1 million in Fiscal Year 2016 to $535.3 million in Fiscal Year 2017. This change represents investments from the prior budget cycle being incorporated into departmental budgets to maintain a structurally balanced budget.

The Adopted Budget also includes an overall reduction of $929,435 related to the Planning and Budget Office's annual review of budgeted vacancy 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. As part of this review, PBO recalculated the benefit savings generated by the vacancy savings to match the revised benefit costs.

Other changes net to a minor increase of $4,420 and include one technical correction of $3,707 and the restoration of $713 from a reduction in a prior year.

Table 13
General Fund Departmental Budget History

Dept.	Department Name	FY 2015	FY 2016	FY 2017	Difference	Change
122	Civil Courts	$7,141,929	$7,640,719	$7,823,266	$182,547	2.4%
193	Civil Court Legally Mandated Fees	$3,251,843	$3,884,504	$4,784,855	$900,351	23.2%
154	Civil Service Commission	$102,029	$113,730	$108,735	($4,995)	-4.4%
157	Communications & Records Services	$5,451,538	$5,645,960	$5,816,758	$170,798	3.0%
139	Community Supervision & Corrections	$559,196	$563,733	$576,475	$12,742	2.3%
131	Constable, Precinct 1	$2,124,373	$2,190,353	$2,259,788	$69,435	3.2%
132	Constable, Precinct 2	$2,857,210	$2,935,785	$2,952,568	$16,783	0.6%
133	Constable, Precinct 3	$2,363,372	$2,428,009	$2,569,129	$141,120	5.8%
134	Constable, Precinct 4	$1,817,597	$1,882,157	$1,905,413	$23,256	1.2%
135	Constable, Precinct 5	$4,506,236	$4,791,617	$4,905,038	$113,421	2.4%
140	Counseling and Education Services	$3,636,554	$3,685,762	$3,759,034	$73,272	2.0%
119	County Attorney	$19,003,355	$20,136,943	$20,628,929	$491,986	2.4%
106	County Auditor	$10,997,669	$11,505,475	$11,642,843	$137,368	1.2%
120	County Clerk	$10,156,504	$12,451,838	$11,900,797	($551,041)	-4.4%
102	County Commissioner, Precinct 1	$384,620	$400,846	$411,142	$10,296	2.6%
103	County Commissioner, Precinct 2	$391,316	$389,143	$399,211	$10,068	2.6%
104	County Commissioner, Precinct 3	$385,489	$394,877	$411,238	$16,361	4.1%
105	County Commissioner, Precinct 4	$378,852	$383,819	$403,596	$19,777	5.2%
101	County Judge	$492,458	$514,410	$544,721	$30,311	5.9%
107	County Treasurer	$850,477	$869,519	$897,740	$28,221	3.2%
124	Criminal Courts	$6,735,613	$7,544,797	$7,852,249	$307,452	4.1%
194	Criminal Courts Legally Mandated Fees	$8,742,719	$9,396,523	$10,565,985	$1,169,462	12.4%
123	District Attorney	$20,615,386	$21,933,023	$23,071,001	$1,137,978	5.2%
121	District Clerk	$8,119,220	$8,499,417	$8,841,454	$342,037	4.0%
159	Emergency Medical Services	$21,889,426	$21,995,900	$23,224,832	$1,228,932	5.6%
147	Emergency Services	$5,136,743	$5,204,944	$5,537,602	$332,658	6.4%
114	Facilities Management Department	$12,053,478	$12,399,743	$14,315,460	$1,915,717	15.4%
191	Centralized Rent & Utilities	$4,368,875	$4,280,271	$4,280,271	$0	0.0%
110	General Administration	$4,625,066	$5,094,700	$6,238,870	$1,144,170	22.5%
158	Health & Human Svcs & Veterans Svc	$36,455,356	$37,166,979	$38,567,357	$1,400,378	3.8%
117	Historical Commission	$10,002	$2,502	$2,502	$0	0.0%
111	Human Resources Mgmt Department	$15,477,035	$17,473,671	$19,810,205	$2,336,534	13.4%
112	Information Technology Services[1]	$23,828,094	$25,639,268	$25,734,115	$94,847	0.4%
126	Justice of the Peace, Precinct 1	$1,119,497	$1,114,609	$1,150,791	$36,182	3.2%
127	Justice of the Peace, Precinct 2	$1,984,651	$2,069,102	$2,121,630	$52,528	2.5%
128	Justice of the Peace, Precinct 3	$1,483,743	$1,551,344	$1,608,626	$57,282	3.7%
129	Justice of the Peace, Precinct 4	$1,070,561	$1,116,230	$1,107,544	($8,686)	-0.8%
130	Justice of the Peace, Precinct 5	$1,054,497	$1,101,556	$1,146,922	$45,366	4.1%
155	Justice Planning	$4,709,695	$4,941,594	$5,128,306	$186,712	3.8%
145	Juvenile Probation	$37,042,245	$38,080,781	$39,414,050	$1,333,269	3.5%
143	Juvenile Public Defender	$1,606,330	$1,657,137	$1,711,618	$54,481	3.3%
138	Medical Examiner	$4,755,827	$5,081,905	$5,371,972	$290,067	5.7%
109	Planning and Budget Office	$2,390,635	$2,183,671	$2,385,819	$202,148	9.3%
142	Pretrial Services	$5,503,532	$5,801,881	$6,362,219	$560,338	9.7%
125	Probate Court	$1,952,102	$1,982,914	$2,225,166	$242,252	12.2%
115	Purchasing	$3,787,625	$4,023,186	$4,234,838	$211,652	5.3%
137	Sheriff	$153,524,622	$159,915,772	$166,737,622	$6,821,850	4.3%
108	Tax Assessor-Collector	$9,780,624	$10,432,744	$11,186,183	$753,439	7.2%
149	Transportation & Natural Resources[2]	$38,421,553	$42,459,561	$44,354,153	$1,894,592	4.5%
	Total Dept Budgets Excluding CAR[3]	**$515,097,369**	**$542,954,924**	**$568,990,638**	**$26,035,714**	**4.8%**
	Total CAR Budgets (excludes reserve)[3]	**$27,644,955**	**$30,392,801**	**$27,155,574**	**($3,237,227)**	**-10.7%**
	Total Dept Budgets	**$542,742,324**	**$573,347,725**	**$596,146,212**	**$22,798,487**	**4.0%**

PROGRAM FUNDING PRIORITIES

The Fiscal Year 2017 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 Fiscal Year 2017 Adopted Budget includes $10,251,817 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. Inmate Costs – $2,852,974

The Adopted Budget includes resources to reduce overtime needs within the Travis County Sheriff's Office (TCSO) and to mitigate the results of the increase in Average Daily Population (ADP). A total of 36 additional Corrections Officers were added to help assist with these efforts. Eighteen of the positions were funded by using anticipated savings from vacant positions to help manage existing overtime needs. In the past, these savings were used to help cover overtime expenses at the end of the year. It is hoped that this approach will ultimately result in lower overall expenses with the addition of new employees scheduled to work regular hours rather than time and half for overtime for existing needs. An additional 18 positions are included with an ongoing cost of $1,190,754. Funding for these positions was reallocated from the planned amount of a special overtime reserve that was reduced and budgeted directly in the office to support an anticipated increase in ADP for FY 2017. In addition, one-time start up resources totaling $72,936 were funded from the planned amount. The special overtime reserve will be discussed in the Reserves Section of the Executive Summary.

The Travis County Sheriff's budget for inmate and related costs is also anticipated to require additional resources for FY 2017. Based on current inmate and inflationary growth that occurred in FY 2016 and are estimated to continue for FY 2017, $1,025,000 was added for these costs. This figure includes $400,000 of one-time funds and $625,000 of ongoing funds that directly tie to projected increase to the inmate population. If the population continues to grow beyond the estimated growth and/or there is

even modest inflation, expenses could be higher than the current allocation. To plan for this possibility, the FY 2017 Adopted Budget contains an earmark of $800,000 on the Allocated Reserve as well.

The FY 2017 Adopted Budget includes funding for five FTEs (three ongoing at a cost of $200,196 and two one-time at a cost of $138,713), plus the reclassification of two currently vacant Pretrial Services positions, for a total Case Management staffing increase of seven FTEs for FY 2017. Additional Case Management Officers are needed based on the number of cases under supervision. This staffing complement provides one ongoing FTE for each of the following programs: Alcohol Monitoring, Family Violence, Supervision, Electronic Monitoring, and Mental Health.

Defendants who are considered to be on "house arrest" as a condition of their pretrial release from jail are monitored by electronic devices. The number of defendants ordered to be monitored as a condition of bond is increasing, and the FY 2017 Adopted Budget includes an increase of $165,643 to meet the projected need.

The Adopted Budget includes ongoing funding of $59,732 in the Mental Health Public Defender's Office (MHPDO) for one full-time case worker position to accommodate the increased number and illness severity of clients served. MHPDO staff, legal and social, are responsible for serving the vast majority of defendants that are chronically found incompetent to stand trial. Current high caseloads for case workers negatively impact the number of new legal clients the office can serve. In order for the office to accept additional legal clients, there must also be room in the case worker's caseloads. The caseworker helps the clients find support and services outside of the corrections system, which allows clients to be released from jail.

2. Legally Mandated Fees – $2,042,096

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 $1,700,000 is included in the Adopted Budget to improve the alignment of budget with expenditures. In addition, an earmark on the Allocated Reserve of $200,000 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).

In 2014, Travis County was granted a multi-year grant from the Texas Indigent Defense Commission to partially fund a Managed Assigned Counsel (MAC) program to oversee the indigent defense process for the Criminal Courts. A cash match was required of 20% the first year; 40% the second year; 60% the third year; and 80% the fourth year of the grant. FY 2017 is the third year of the grant, and the cash match that is required is $529,666 (60%), an increase of $176,902 in the budget over FY 2016. The FY 2017 Adopted Budget includes funding for this purpose.

On May 3, 2016, the Commissioners Court approved a grant application to expand the MAC program by providing social work services and a full-time consultant on immigration issues. This is also a step-down discretionary grant program from the Texas Indigent Defense Commission, and the first year requires a 20% match of $65,194. The FY 2017 Adopted Budget includes funding for this purpose.

Finally, $100,000 has been added to the Criminal Courts Legally Mandated Fees budget for competency evaluations. The current financial compensation to psychologists and psychiatrists completing evaluations of defendants charged with criminal offenses is a flat fee of $350, which dates back to 2001 or earlier. This funding will be used to increase this fee to $500, which is a rate comparable to other Texas urban counties.

3. Emergency Medical Services – Aircraft Maintenance – $1,500,000

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 department's base budget includes one-time funding to cover routine maintenance costs and repairs for helicopters; however, there is a need for additional funding for items that exceed routine support. In FY 2017, these additional amounts total $985,000. In addition, $515,000 is budgeted to fully refurbish the interior and exterior of one of the helicopters. The Adopted Budget also includes a CAR Reserve earmark of $100,000 for the possibility of additional unscheduled maintenance needs.

4. County Clerk's Office – Elections – $1,046,008

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 (0128).

One-time resources of $1,046,008 million are included in the Adopted Budget to fund the County's portion of elections to be held in FY 2017. The General Fund cost of elections is partially offset by revenue from other participants where Travis County is still the primary participant.

5. Information Technology Services – Critical Information Technology Systems Support – $931,076

Additional resources have been added to the Information Technology Services (ITS) budget for maintenance for equipment necessary to support the growth in technologies that impact data storage and the network. The FY 2017 Adopted Budget includes one-time funding of $320,000 to provide a cost effective solution for storing and backing up the County's critical data and absorb the year-on-year growth of existing applications and their associated data. In addition $311,076 was added on a one-time

basis for uninterrupted power supplies and other routine IT purchases. Another $250,000 was added on a one-time basis for a managed services agreement with an outside firm to handle AS400 systems that run voter and election services. This funding will allow ITS to dedicate its resources to other platforms while continuing to provide service for the legacy systems running on the AS400. Lastly, $50,000 was added on a one-time basis for maintenance of deferred end-of-life equipment.

6. County and District Attorneys – Michael Morton Act – $588,507

The Michael Morton Act, which was enacted during the 83rd Legislative Session, greatly expanded the scope of the discovery process for prosecutors' offices without providing state resources for this additional work. Three Special Project Worker paralegals added to the County Attorney's Office and five Special Project Workers added to the District Attorney's Office prior to FY 2016 are included on an ongoing basis in the FY 2017 Adopted Budget, at a cost of $257,113 in the County Attorney's Office and $331,394 in the District Attorney's Office.

7. General Administration – Waller Creek Tax Increment Financing (TIF) Reinvestment Zone – $329,781

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 2017 Adopted Budget includes an increase of $329,781 in the Waller Creek TIF estimated budget due to increase in value of real property in the reinvestment zone. The total estimated County TIF contribution for FY 2017 is $1,428,723.

8. County Attorney – Truant Conduct Prosecutor – $188,358

House Bill 2398 was passed by the 84th Texas Legislature and took effect September 1, 2015. The law mandates the creation of civil truancy courts within Justice of the Peace Courts, and mandates the assignment of a truant conduct prosecutor in the truancy courts. The bill states that the attorney who represents the state in criminal matters in the JP Courts shall serve as the truant conduct prosecutor, and in Travis County this is the County Attorney. The County Attorney's Office is therefore mandated to handle truancy cases in all five of the JP Courts in Travis County. The Adopted Budget includes ongoing funds of $188,358 for one attorney and one paralegal to fulfill this requirement on an ongoing basis. The two incumbent employees have been serving in this capacity during FY 2016 to ensure continued compliance with the law.

9. Transportation and Natural Resources – Parks Operations – $150,000

The FY 2017 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.

An additional $50,000 in ongoing funds is also included to help protect the County's investment in high quality sports fields by performing restorations on some of the most popular sports fields that have experienced high use for over ten years. The request is based on current use patterns and statistical data from the Park's Facility Auditmate Program. This program uses industry standards to establish cyclical reinvestment programs as well as life expectancies of the various components of Travis County TNR facilities.

10. Purchasing Office – Purchasing Agent Assistant – $125,678

The FY 2017 Adopted Budget includes $116,888 ongoing funds and $8,790 one-time funds to add a Purchasing Agent Assistant Position. This FTE will assist the office by: 1) increase turn-around time on high technology procurements; 2) streamline and improve the essential functions of the Purchasing Office; 3) improve communications between the Purchasing Office and other County departments, vendors and business community; and 4) protect the interests of Travis County taxpayers without regard to any undue influence or political pressures.

11. District Attorney – Attorney for CPS Caseload – $111,908

The FY 2017 Adopted Budget includes $109,433 in ongoing funds and $2,475 in one-time operating funds for an Attorney IV FTE in the Civil Division of the District Attorney's Office. In FY 2015, Commissioners Court approved the addition of an Associate Judge to work on Child Protective Services (CPS) and family law cases in the Civil Courts. Since that time, the additional docket has resulted in greater workloads per attorney for the civil staff in the District Attorney's Office. In addition, the number of CPS hearings have increased dramatically in recent years, which has affected the workloads of staff in several County offices as well as have impacts in other ways such as civil indigent attorney fees.

12. Other Funding Needed to Maintain Delivery of Current Services – $385,431

Increased funding needed to help maintain current service delivery throughout the County in the FY 2017 Adopted Budget that is less than $100,000 per departmental request is summarized in Table 14 on the following page.

Table 14
Funding to Maintain Delivery of Current Services

Department	Purpose	One-Time	Ongoing	Total
Transportation and Natural Resources	New Development Services Engineer to review plans in the unincorporated areas of the County	0	$97,729	$97,729
Sheriff's Office	New Court Holding Officer	4,576	67,298	71,874
Probate Court	Paralegal	500	63,112	63,612
Transportation and Natural Resources	Household hazardous waste	0	44,819	44,819
Probate Court	The new position will allow Family Eldercare to see an additional 30 clients per year	0	36,226	36,226
District Attorney	Center for Child Protection	25,000	0	25,000
Constable Precinct Two	Body Armor	17,851	0	17,851
District Attorney	Body Armor	11,270	0	11,270
Probate Court	Visiting Judge hours	0	10,000	10,000
Constable Precinct One	Body Armor	4,200		4,200
Justice of the Peace Precinct 4	Judge's Executive Chair	1,100	0	1,100
Medical Examiner's Office	Accreditation fee with the American Board of Forensic Toxicology (ABFT)	0	1,000	1,000
Justice of the Peace Precinct 4	Registration fees for JP and Court Personnel Training at the Texas Justice Court Training Center	0	750	750
Total		**$64,497**	**$320,934**	**$385,431**

PROGRAMS AND CHANGES APPROVED MIDYEAR 2016

During FY 2016, the Commissioners Court approved several programs that require continued funding in Fiscal Year 2017. The Adopted Budget includes additional funding of $973,804 for the programs described below.

1. Health and Human Services – Behavioral Health – $362,000

Through a three-way Interlocal Agreement, HHSVS partners with the City of Austin and Austin Travis County Integral Care (ATCIC) to provide substance abuse treatment services under a Substance Abuse Managed Services Organization (SAMSO) that works to coordinate and standardize substance abuse treatment services for the community. Under the agreement, ATCIC manages a network which provides comprehensive clinical assessment, intervention services, residential treatment, day treatment, detoxification, and outpatient and continuing care services. Due to the increased costs for providing these services, the service need outpaces the available funding for substance abuse treatment. Ongoing funding of $362,000 has been included in the FY 2017 Adopted Budget for this purpose.

2. District Attorney – Conviction Integrity Unit DNA positions – $268,446

The Adopted Budget includes a one-time addition of $268,446 to fund three Special Project Workers in the District Attorney's Office on a one-time basis in FY 2017 to address concerns dealing with DNA mixture issues and a database issue that affects all cases utilizing DNA technology in the past 15 years. The additional attorney, investigator, and paralegal will be reassessed in the FY 2018 budget process for continuation as the review of these past cases progresses.

3. Sheriff's Office – Security at the Thurman Blackwell Criminal Justice Center – $201,390

Midyear in FY 2016, Commissioners Court approved enhancements to the security at the Criminal Justice Center that added three FTEs with an FY 2017 cost of $201,390.

4. Medical Examiner's Office – Toxicologist – $74,777

The American Board of Forensic Toxicologists (ABFT), which accredits the Medical Examiner laboratory, has imposed a new mandatory checklist for toxicology testing, which increases the number of steps taken to perform the toxicology tests that the laboratory must perform every year. With an increasing emphasis on higher standards of practice and quality assurance in forensic laboratories, Medical Examiner did not have sufficient staff to develop the protocols and implement the changing practices necessary to keep pace with changes in regulations. An additional Toxicologist position for the office was approved midyear FY 2016 by the Commissioners Court. The full annualized cost of the position is $74,777 and has been added to the Medical Examiner's FY 2017 Adopted Budget.

5. Sheriff's Office – County Court at Law #9 – $67,191

The Texas Legislature approved the creation of County Court at Law #9, effective September 1, 2015. While most of the costs associated with the new Courts were allocated in FY 2016, funds for a Courtroom Security Officer were budgeted in a reserve until the appointment of a Judge. The Judge was appointed on March 22, 2016 by the Commissioners Court and $67,191 of funds have been moved from Reserves to the Sheriff's Office for FY 2017 to fund this position on an ongoing basis.

TRANSFERS BETWEEN DEPARTMENTS AND FUNDS

The Adopted Budget includes a net increase of $2,371,583 for transfers between departments and funds. The majority of this increase is related to the continued imbalance of the Road and Bridge Fund given past legislative changes and increased road maintenance costs, and the annual increase to the Balcones Canyonlands Preserve Fund. All changes impacting these and other funds are detailed below.

1. Increase in Transfer to Balcones Canyonlands Preserve Fund – $1,687,524

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 U.S. Fish and Wildlife Service. The permit was issued jointly to the BCP's two managing partners, the City of Austin and Travis County, in 1996. The Adopted Budget includes an increase in the transfer from the General Fund to the BCP Fund totaling $1,687,524. 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 Fiscal Year 2017 is estimated at $16,937,800.

2. Road and Bridge Fund Subsidy – $450,000

Ongoing funding of $450,000 is included in the FY 2017 General Fund Adopted Budget to maintain current service levels for the County's road system and to assist in the projected shortfall of funds to cover personnel and operating expenditures within this fund. There is also $5.2 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. A portion of the $450,000 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. Additionally, very poor roads previously within the City of Creedmoor and Mustang Ridge were added to the roads system in FY 2016, which also increased the backlog of very poor roads in eastern Travis County.

3. Other Transfers between Departments and Funds - $234,059

There was an ongoing transfer of 0.5 FTE, an Associate Judge, from the Probate Judiciary Fee Fund (0124) to the General Fund due to declining revenues in the special revenue fund. This resulted in an increase to the Probate Court's FY 2017 Adopted Budget of $81,874.

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. In FY 2016, the General Fund transfer for the Dispute Resolution Fund was 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. The FY 2017 Adopted Budget includes a one-time increase in the General Fund transfer of $32,036. The total FY 2017 Dispute Resolution Fund General Fund transfer is $73,701.

The FY 2017 Adopted Budget includes $18,942 in ongoing funding to fund a part-time attorney in the General Fund. Funding for the position was previously split between the General Fund and the Law Library Fund. The attorney works on the Occupational Driver's License (ODL) Assistance Program which has the objective 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. The reinstatement process is difficult for a non-lawyer to navigate on their own. The program has had a beneficial effect on all Travis County residents as it reduces the number of individuals without a valid license or liability insurance from driving in the community.

The Travis County Corporations, including the Housing Finance Corporation, are staffed using County positions that are funded through a transfer from the Corporations to the General Fund. For FY 2017 that transfer is increasing by $101,207 on an ongoing basis to fund a new FTE ($78,522), adjustments to Corporation salaries ($16,489) as well as fund an increase in the travel and training requirements of the Staff ($6,196). These costs are due to additional duties that the Housing Finance Corporation has had to assume to support the use of affordable multifamily housing transactions.

PILOT PROGRAMS AND PROJECTS

A variety of Pilot Programs and Projects totaling $1,364,555 are included as part of the Adopted Budget. These consist of new pilots, continuing pilots, and successful pilots that have been converted to ongoing programs.

Successful Pilots Transitioning to Ongoing Programs – $87,000

1. Transportation and Natural Resources – Capital Metro Transit Pass Program – $87,000

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 and in FY 2016. The additional year as a pilot has allowed PBO to work more closely with TNR to identify measurable goals for the program, collect a full two years of data on the program's results, research other entities that have similar programs for employees, and improve performance measures related to environmental factors. The Adopted Budget includes ongoing funding for this pilot project in the amount of $87,000 to continue this program on an ongoing basis.

New Pilots – Cost Neutral

2. Sheriff's Office – Pharmacy Savings – $0

TCSO actively attempts to lower pharmacy costs through two cost avoidance programs: Patient Assistance Program (PAP) and 46B reimbursement program. An example of this savings occurred in FY 2015 when Travis County partnered with Austin Travis County Integral Care (ATCIC) to accept mental health medication donations from ATCIC. TCSO pharmacy staff believe that other medications could be obtained through the PAP program with additional support. In addition, when a patient enters the jail system with a costly medication order nursing supervisors attempt to contact family to secure the patient's personal medications. With this position, TCSO would be able to secure these medications and to expand the list of medications brought in. TCSO believes this position will free up staff time and lower costs. The program is funded as a pilot through the redirection of part of the pharmacy budget to create an Office Specialist Special Project Worker. PBO and the department will work to establish a baseline of savings to gauge the impact of the position.

Other Pilots – $ 1,277,555

3. Health and Human Services and Veterans Service – Parenting in Recovery – $583,041

One-time resources of $583,041 are included for Health and Human Services and Veterans Service 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. Commissioners Court has raised concerns about the program's outcomes and

how these outcomes could be benchmarked against similar programs around the State or country. This additional year of funding will allow the department to work with PBO to better explain how the outcomes for Travis County's program compare to other, similar programs, or if any such benchmarks can be applied in this case. PBO plans to work with the department to prepare a written plan for the future of this program.

4. Tax Office – Collections – $234,568

The FY 2017 Adopted Budget includes one-time resources of $234,568 for the Tax Office for a second year of the pilot program to collect outstanding court fines and fees and bond forfeitures for a variety of aged criminal, civil and probate cases in the County Clerk and District Clerk Offices. The one-time funding will allow four Tax Specialist II Special Project Worker positions to perform collections activity on the new cases, and then send certain cases to third party vendors for collection. The Special Project Worker positions were originally funded midyear in FY 2016 using an earmark on the Allocated Reserve approved in FY 2016.

5. Pretrial Services – Mental Health Diversion Initiative – $119,464

The Adopted Budget includes $119,464 in one-time resources to continue a 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 program consists of the addition of two Case Workers to enable Pretrial Services to divert from the jail a greater percentage of those coded as having a potentially serious mental health issue. The department estimated that these positions, which were approved in FY 2016 as special project workers, could take on a caseload of 40 cases at a time and potentially address 200 cases per year, based conservatively on the average length of stay in jail until disposition for felony cases in FY 2014 (64 days).

6. Criminal Courts – Data Research – $115,852

The Adopted Budget includes one-time funding of $115,852 for the Criminal Courts to continue to perform comprehensive and rigorous analysis of court, criminal justice, and indigent defense data in FY 2017. This one-time funding will allow the researcher to continue to evaluate the Capital Area Private Defenders Service (CAPDS) program as well as improve access for judges and courts to data concerning specialty programs and dockets in FY 2017.

7. County Clerk – Collections – $110,908

In FY 2016 a pilot program was started in the offices of the Tax Assessor-Collector, the District Clerk and the County Clerk to collect old receivables. Currently, the County Clerk has over $25 million in receivables in over 67,000 civil, misdemeanor, and probate cases. In FY 2016, Commissioners Court approved six months of funding for temporary employees in the County Clerk's Office and an earmark for the remaining six months of funding, depending on the success of the program. At this point it does not appear that the County Clerk will fully utilize the FY 2016 funding and earmark. The Adopted Budget

includes one-time allocation of $110,908 for temporary employee funds in FY 2017, to allow for an additional year of work and a more effective assessment of the collections effort.

8. Justice Planning – Justice Reinvestment Initiative – $60,000

The Justice Reinvestment Initiative (JRI) is a grant funded permanent supportive housing program for certain mentally ill chronic offenders. In FY 2013, Justice Planning received funding from the Bureau of Justice Assistance and the Laura and John Arnold Foundation to create a pilot program targeting frequent users of the County Jail who were chronically homeless and mentally ill were drafted. The program provided HUD housing vouchers for permanent supportive housing and support services (including intensive case management) for 22 participants. In FY 2016, as a PBO approved Pilot program, the Travis County Commissioners Court assumed responsibility for funding the program's case management portion, while the housing vouchers remained in effect. As part of the pilot process, Justice Planning has been reporting on the program on a quarterly basis. For the second quarter report, the number of participants is at an all-time high of 21 filled of 22 total placement spots. The Adopted Budget includes $60,000 in one-time funding to keep the current participants in their permanent supportive housing. The funding will be reviewed again in FY 2019 as the original housing vouchers come up for renewal.

9. District Clerk – Account Associate Collections – $53,722

The District Clerk is owed $34.3 million in court costs from both civil and criminal cases as of April 2016. The office states that these costs could be collected through preparing the appropriate documentation on these cases and providing it to the Texas Department of Criminal Justice (TDCJ), the Tax Assessor-Collector, or a collections vendor. A countywide initiative to send these cases primarily to the Tax Office began with the FY 2016 budget process, through a pilot program. The goal is not only to combat the growing problem of uncollected court fees and assessments, but also to determine if the pilot is effective in reducing receivables in the offices prior to committing ongoing funds to the project. The FY 2017 Adopted Budget includes $53,722 of one-time funding to continue an Accountant Associate Special Project Worker position, originally approved in FY 2015, dedicated to this project.

OTHER FUNDING PRIORITIES

The Fiscal Year 2017 Adopted Budget includes $5,827,440 for program additions funded by new revenue, pilot projects and programs, planned security improvements, and a variety of other increases highlighted as follows. In addition, the Adopted Budget reflects several adjustments to the base budget that served as a starting point for planning purposes.

1. Security Improvements – $ 1,767,663

Each year, budget requests for security-related items are reviewed and approved by Commissioners Court. Funding of $1,767,663 for the following items is included in the Adopted Budget:

- Continuation of the Closed Circuit television migration project for $250,138 in one-time funding. The upgraded infrastructure will significantly improve the ability of current personnel to observe buildings;
- Replace the facility commander access control system for $672,036 in one-time funding. The current access control system is no longer supported by the vendor and a replacement system is necessary;
- Additional security assessments at a cost of $202,160 in one time funding. In order to reduce cost, FMD proposed to fund the study in phases. These assessments are intended to give a comprehensive review of future security needs of all county –owned facilities in the next three years;
- Afterhours security officers at HMS Courthouse for $57,613 ($56,313 ongoing operating, $1,300 one-time operating) for improved afterhours coverage at the courthouse;
- Construction of new holding cells at the HMS Courthouse for one time funding of $150,000 and additional updates to the facility for one-time funding of $134,190;
- Additional funds for contracted services for security at various county facilities and security related assessments of $241,681 ($28,995 ongoing and $212,686 one-time); and
- Upgraded equipment for the Sheriff's Office for $59,845 in one-time funds.

2. Revenue Related Funding Increases – $ 1,126,173

On June 21, 2016, Commissioners Court approved School Resource Officer Interlocal Agreements for the FY 2017 school year. These Interlocal Agreements include three additional School Resource Officers (SRO) and one additional Sergeant for the SRO program. The FY 2017 Adopted Budget includes $318,554 of ongoing funds and $31,788 of one-time funds for these four positions. In addition, $28,388 of ongoing funds is budgeted in Transportation and Natural Resources to support the vehicles operated by the program.

Healthy Families Travis County is a child abuse and neglect prevention program. In 2013, Travis County began an Interlocal Agreement with the City of Austin to expand the program. This Interlocal Agreement supports three FTEs, with the objective to address the high rates of infant mortality and low birth weight prevalent among minority communities in Travis County. The FY 2017 Adopted Budget contains $250,000 for the Healthy Families Expansion revenue contract.

Midyear in FY 2016, Travis County received $368,629 from the State Comptroller's Office as a county refund for unclaimed property related to electric cooperative capital credits. Historically, Travis County has received these credits near the end of one fiscal year, and has allowed the revenue to fall to ending fund balance so that the funds can be budgeted and used on a one-time basis in the next fiscal year. The Commissioners Court approved the following uses for a total of $221,000, which was budgeted directly in the General Fund for FY 2017. A one-time allocation of $145,000 in HHSVS is intended to fund solutions

for Travis County children and youth in CPS care who are sleeping in CPS offices because they were denied placement in all other living arrangements and are without a safe placement. The department intends to use these funds as a stop-gap measure to allow CPS to secure long term solutions. A $30,000 allocation will fund the Literacy Coalition to do outreach to underserved residents to promote the improvement in reading and comprehension skills. In addition, $30,000 is allocated for the CPS Board to provide services and goods to enable children to remain in their living arrangements to prevent removal and reduce trauma. An additional $16,000 was budgeted in the PBO Economic Development and Strategic Investments (EDSI) Division to fund an interlocal agreement with the City of Austin to coordinate the compliance monitoring of economic development agreements executed with companies by both the City and the County under Chapters 380 and 381. In addition to the amounts listed above, an earmark on Allocated Reserve of $147,629 has been set aside for use by the Planning and Budget Office EDSI Division to hire a qualified Economic Development Consultant in FY 2017.

In the past, reimbursement received from inmates for medical care received while under supervision was credited against the medical expenditure line item in the Sheriff's Office. A recent accounting change has been made for FY 2017 to instead estimate and budget these reimbursements as part of the budget process. As a result the FY 2017 Adopted Budget includes an estimated $120,000 that will be used to assist with inmate medical costs.

The FY 2017 Adopted Budget includes one-time resources $118,420 for a Court Clerk I and Court Clerk II to be added to the District Clerk's Airport Boulevard passport office, which is expected to be covered with additional revenue to the County from passport fees in FY 2017. The office has seen high demand and long waits consistently and would like to expand this service while at the same time increasing the potential to bring in revenue to the General Fund. Upon temporarily reassigning additional staff to the passport office for a pilot period of six months (October 1, 2015 – March 31, 2016), the District Clerk saw a 52% increase in activity and brought in an additional $151,642 as compared to the same time period last year. This increase in one-time funding will be reevaluated to determine whether the expansion has been successful and revenue positive for the County.

The Constable Precinct Five Office provides security services for SafePlace and the various SAFE Alliance campuses through a revenue contract. Through this program, certified peace officer temporary employees perform regular patrols of the assigned campus and note and correct any possible security issues. The Constable Precinct Five Office is reimbursed for the security services provided by temporary employees for the various SAFE Alliance campuses. The Adopted Budget includes $109,410 for security services.

The Tax Office collects alcohol permit fees for the City of Austin through an Interlocal Agreement. A total of $83,000 was added to the expenditure budget to reflect the revenue that is expected to be received by the Tax Office in FY 2017. The FY 2017 Adopted Budget includes two Special Project Worker positions, 1.5 FTEs that have been added to the office to perform this work.

Midyear in FY 2016, the Interlocal Agreement between the Constable Precinct Two Office and the Leander Independent School District ended. Through this agreement, the Constable's Office provided

School Resource Officers for certain schools in the Leander Independent School District and received funding from the school district based on the costs for service. The revenue associated with this Interlocal Agreement was removed from the Auditor's Revenue Estimate, and the Constable Precinct Two expenditure budget was reduced by $154,387 in ongoing funds and two FTEs.

3. Information Technology Services – Integrated Justice System Replacement – $898,937

The FY 2017 Adopted Budget includes funding for replacing the Integrated Justice System (IJS). This includes the final payment of $795,252 for the OnBase Document Management System licenses as outlined in the contract with Imagesoft. Also included is $103,685 for CUC TechShare Prosecutor module "resource sharing" (otherwise known as "maintenance") to implement the case management system in the District Attorney and County Attorney Offices. In addition, an IJS Reserve is available in order to continue the replacement of case management and document management systems for justice-related departments.

4. District Attorney – Interagency Agreements – $439,064

One-time funding of $419,064 was continued for the District Attorney's interlocal agreement with Texas Mutual Insurance to prosecute workers compensation fraud cases. This is a reduction of $11,202 compared to the one-time amount approved in the FY 2016 Adopted Budget. The expenditures for the four FTEs associated with this contract are expected to be lower than in FY 2016 due to a change in staffing midyear.

One-time personnel funding of $20,000 for the Downtown Austin Alliance interlocal agreement was continued in FY 2017 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. Facilities Management – Construction Related – $185,000

The FY 2017 Adopted Budget includes a total of $185,000 in one-time operating costs associated with large building projects to move staff to newly built facilities. This includes $100,000 to move District Attorney staff to the new Ronald Earle building, $75,000 to move staff to the new Medical Examiner's facility and $10,000 to move staff to the new South Community Center in Del Valle.

6. District Attorney – Environmental Attorney – $182,741

The District Attorney has been informed that a longstanding agreement with the Texas Commission on Environmental Quality (TCEQ) will expire effective November 30, 2016, and funding will not be continued past this date. This grant has provided funding for a full-time environmental prosecutor and a legal secretary. There is an ongoing addition of $182,741 to the personnel budget to move these FTEs to the General Fund in FY 2017. This amount will increase by approximately $36,560 in FY 2018 to account for the annualized impact of funding for the months of October and November.

7. Sheriff's Office – Other Support – $178,100

Computers and cellular phones are ubiquitous in today's society and often possess valuable evidentiary material. The ability to extract and analyze information contained in these and similar devices is increasingly important as the technology evolves. While TCSO currently utilizes a Deputy for data recovery, that employee must spend significant time in training to keep up to date on data recovery techniques. The Sheriff's Office believes that data recovery could be done more effectively and efficiently by contracting these services out. The Adopted Budget contains $100,000 of ongoing funds to provide the necessary resources to contract out the existing workload.

The FY 2017 Adopted Budget includes one-time funds of $55,000 for life safety equipment for Travis County Correctional Complex and the downtown Travis County Jail. The need for critical lighting and emergency power equipment has been highlighted due to power outages at the Travis County Correctional Complex.

The FY 2017 Adopted Budget also includes $15,000 in one-time funds to provide basic hand tools and equipment needed to support missions of the Sheriff's Response Team (SRT). TCSO is tasked with finding people that have been lost during floods, and these tools are necessary to allow the SRT unit to tear apart debris drifts. Finally, $8,100 is added for visitation software.

8. Transportation and Natural Resources – Flood Related – $160,000

The Adopted Budget includes $100,000 of one-time funding for a detailed flood study of the 1% event on Maha Creek that will evaluate cost-effective preventive and mitigation measures that would reduce the risk of flood to the citizens who live and work along its banks. A previously approved flood study did not include the Maha Creek area in its original scope. This study will provide vital information on the most sensitive watersheds in terms of hazard to life and property, and the most cost–effective preventive measures that may be implemented to achieve the desired results.

Funding for flood education, totaling $30,000, is included to inform the public about the flood risk on an ongoing basis. This program will make Travis County eligible to participate in the Community Rating System (CRS), a Federal program that allows for a discount in flood insurance rates for local property owners based on the County's performance in floodplain management program. This discount then helps to make flood insurance more affordable for the County's residents.

The Adopted Budget includes $30,000 of one-time funding for flood gauge sponsorship, to expand this program into the unincorporated areas of Travis County. This flood early warning program is already in place by the City of Austin and existing programs by the United States Geological Services (USGS) and the Lower Colorado River Authority (LCRA) would also be enhanced by Travis County's sponsorship of additional gauges.

9. Civil Courts – IT Consultant – $144,320

A total of $144,320 in one-time operating costs was included in the Civil Courts budget for IT consulting costs related to three distinct projects:

- $66,880 for software changes and upgrades to bring the County Courts at Law onto the same technological standards as the District Courts;
- $46,640 to develop an interface to comply with state reporting requirements mandated by Senate Bill 1369 in the 84th Texas Legislature; and
- $30,800 to replace the current "Judges' Notes" application, which is failing, within the Civil Courts' technology system.

10. Tax Assessor-Collector – Other Support – $142,672

The Adopted Budget includes $82,000 of ongoing funding and $3,000 of one-time funds to fund a new Tax Supervisor Position and support the reclassification of another position from Tax Supervisor to Tax Manager. The increase to supervisory staff is intended to reduce risks related to span of control issues, provide additional monitoring of financial transactions handled by staff, increase supervisory capacity, and support the continued management of complex, statutorily required programs in the Tax Office.

Ongoing funds of $40,000 are also included to continue funding the electronic check payment services provided under contract. The program was internally funded in FY 2015 and funded on a one-time basis in FY 2016. The program results have been strong, with a steady increase in online payments year over year. The purpose of this program is to increase online property tax payments by Travis County residents, help reduce the overall costs of processing traditional payments by staff, and prevent errors as the number of transactions increases in proportion with population growth.

Finally, the Adopted Budget includes $17,672 in ongoing funds for required training for the Tax Office Motor Vehicle Division. This training is necessary to help keep staff up-to-date on new motor vehicle-related legislation, policies, procedures and best practices from other stakeholders in the industry. In addition, the Associate Deputy, Tax Manager, and Supervisor positions are required to obtain state accreditation and maintain their licensing through continuing education credit.

11. Medical Examiner's Office – Other – $90,380

The Medical Examiner's Office is beginning a forensic pathology fellowship, wherein incoming forensic pathology fellows will be board-certified anatomic or clinical pathologists coming for high level sub-specialty post-graduate training. As Travis County employees, the fellows would be allowed to testify in court as Travis County Medical Examiners if needed, and autopsies performed by these individuals would count toward the office's National Association of Medical Examiners accreditation. The program will begin July 1, 2017 and therefore the increased funding in the FY 2017 Adopted Budget is $68,572 for three months of expenditures, with the full annualized amount to be added to the department's FY 2018 Budget.

Ongoing funding of $21,808 was added for maintenance agreements for laboratory equipment in the Medical Examiner's Office. Employing maintenance contracts is a convenient and cost effective way to maintain valuable and critical equipment.

12. Other Miscellaneous Budget Increases – $512,390

There are a number of other miscellaneous budget increases throughout the County in the Fiscal Year 2017 Adopted Budget. These are summarized in the following table:

Table 15
Other Miscellaneous Budget Increases

Department	Purpose	One-Time	Ongoing	Total
Health & Human Services & Veterans Service	Family Resource Centers (FRCs) at Burnet, Dobie, Martin, Mendez, and Webb Middle Schools	$100,000	$0	$100,000
Transportation and Natural Resources Department	Groundwater monitoring pilot study	75,000	0	75,000
Health & Human Services & Veterans Service	Interlocal agreement with Capital Metropolitan Transportation Authority as part of the CDBG Action plan for Northeast Feeder Route #237.	0	69,723	69,723
Transportation and Natural Resources Department	Light pole inspection at County parks	50,000	0	50,000
Comm. & Records Services	Video Technology Maintenance Agreements	31,188	4,947	36,135
Transportation and Natural Resources Department	Two school crossing guards. Projected increased revenue from the School Crossing Guard Administrative Fee helps cover a portion of these guards	0	28,050	28,050
Health & Human Services & Veterans Service	In-kind services for Foundation Communities Community Tax Centers such as printing of promotional materials and American Sign Language interpretation	25,000	0	25,000
Justice Planning	Half the cost of a Manager for PlanetSafe Center to support operation of supervised visitation and safe exchange	22,500	0	22,500

Department	Purpose	One-Time	Ongoing	Total
Health & Human Services & Veterans Service	Software upgrades for the HHSVS Veterans Service Division and the Office of Children's Services Divisions	20,708	0	20,708
HRMD	Compensation Database	21,000	0	21,000
County Judge's Office and Commissioner Precinct Four Office	Short term pay allocated for staff members in the County Judge's Office and in Commissioner Precinct Four Office to assist with implementation of the recommendations of the organizational review	19,106	0	19,106
Health & Human Services & Veterans Service	In-kind services for the Community Action Network (CAN) and Literacy Coalition such as printing	10,000	0	10,000
Comm. & Records Services	Closed Captioning Coder Replacement	10,000	0	10,000
Health & Human Services & Veterans Service	One-time construction costs to create a new office for a new Deputy Director position	9,754	0	9,754
Comm. & Records Services	Internet Multiformat Streaming Device	1,500	6,600	8,100
Justice of the Peace Precinct Two	Pay increase for financial staff, budgeted in Justice of the Peace Precinct Two that serve all Justice of the Peace and Constable Offices.	0	7,314	7,314
Total Other		**$395,756**	**$116,634**	**$512,390**

INVESTMENTS IN THE WORKFORCE

The Commissioners Court identified its workforce as a priority area during the development of the FY 2017 Budget Guidelines. An important goal in developing the Adopted Budget for Fiscal Year 2017 was funding not only our identified cost drivers but also other budget priorities such as some level of salary compensation and required contributions for health benefits and the retirement plan. The total for all investments in the workforce total $13,916,851.

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.

On February 18, 2016, HRMD benefits staff and managers throughout the County were presented with the Plan Executive Report from United HealthCare (UHC). This Executive Report provided an analysis of the prior plan year costs, claims experience, plan trends and high dollar cost drivers. In March 2016, after completing a Request for Proposal (RFP) process, Frost Insurance Agency, Inc. d/b/a Frost HR Consulting (Frost), contracted with Travis County as benefit consultants for the Travis County Health and Wellness Program. Frost prepared the initial rate projections and reported a 6.4% increase would be needed for the health plan rates and premiums for FY 2017 if no plan changes or adjustments are made. This is down from the 10.5% rate increase seen in FY 2016.

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%
2017	6.4%	4.0%

The Benefits Committee, Human Resources Management Department, and Planning and Budget Office recommended changes that brought down the premium projections while maintaining a comprehensive benefit plan for County employees, retirees and their covered dependents. Along with the changes made in FY 2016, the Benefits Committee agreed to continue with the direction of promoting health care consumerism and education of the participants, while ensuring the plans remained competitive with our peers and the marketplace. With the following proposed plan changes, the expected trend for FY 2017 was reduced to 4.0%.

The budget available in the individual departments and offices for employee medical insurance was updated after open enrollment was completed for Fiscal Year 2017 to reflect health benefit coverage selected by employees and retirees for next year, and the related changes have been incorporated into

the Adopted Budget. The Adopted Budget includes $4,777,714 in ongoing resources for the County's contribution to the health insurance premium for active employees and retirees.

During FY 2017, HRMD, Frost, and the Benefits Committee will continue to work to improve the plan in ways that will provide better health care coverage and control costs. The following is a list of activities that will occur in FY 2017:

- HRMD Benefits staff will work with Frost on their next steps to develop a strategic plan for maintaining a comprehensive benefit plan for County employees, retirees and covered dependents while considering long-term cost increases and overall stability of the plans.
- A subcommittee of the Benefits Committee will review the plan options available to over 65 retirees. Other public sector groups have introduced or are already offering Medicare Advantage plans, which may reduce the gaps in Medicare compared to the plans we currently offer. These plans may be a more cost effective option for retirees and the County.
- A second subcommittee will continue to explore additional benefit options for employees. Benefits Staff have already begun exploring opportunities for offering employees additional coverages such as voluntary accident coverage, hospital indemnity and increased employee discounts.
- Continued education efforts will be pursued to assist providing relevant information to participants about healthcare consumerism and reinforcing the Consumer Driven Health Plan (CDHP) concepts. Efforts will include electronic communication, face-to-face meetings, mail-outs and webinars staff.

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. For Plan Year 2016, Commissioners Court approved funding a CPI-Based COLA rather than a Flat-Rate COLA, traditionally considered in past years. Under the CPI-Based COLA, each retiree's benefit was increased according to how much inflation had 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 was 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 for the FY 2016 rate contribution. Although, it was known that it could slightly impact rates in future years.

Subsequent to the approval of the FY 2017 Budget Guidelines, Texas County & District Retirement System (TCDRS) reported that their investment earnings for the last calendar year were flat. The system's goal is for 8% annual earnings to ensure that the required employer contributions remain steady, absent any other changes and the plan has sufficient resources. When TCDRS has a year where investments fall below 8%, the loss is divided over a five year period to reduce the impact and adjusts individual member rates to generate the additional revenue to maintain benefits.

TCDRS notified the County that the minimum required rate for FY 2017 would be 14.32%, representing a 4.76% increase from the FY 2016 rate of 13.67%. Based on the current adjusted FY 2016 General Fund, Courthouse Security and Road and Bridge Fund retirement budgets, PBO calculated the impact of this rate change as $1,797,252. Additionally, Travis County has elected to contribute $850,000 as a one-time special employer contribution to TCDRS to lessen the impact of an anticipated higher required rate in FY 2018. The total of these two amounts is $2,647,252 and these funds are included in the Adopted Budget.

COMPENSATION

The Commissioners Court invests significant resources in its workforce to ensure that employee pay is competitive with market conditions. A brief history of employee compensation is noted below.

Table 17
History of Employee Compensation, FY 2013 – FY 2017

Employee Type	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Classified	0%	3% across the board increase	$1,000	≈ 3.0% Market Adjustment	2.5% across the board increase
Peace Officer Pay Scale	0% No Step	0% No Step	One Step Increase	One Step Increase	One Step Increase

Travis County has a compensation philosophy that prioritizes the recruitment, motivation and retention of employees capable of providing exemplary service for the residents of Travis County by using a total compensation system that is fair, flexible and market competitive. While compensation encompasses much more than direct wages, the guidelines planned for some level of salary increases within the parameters of the approved compensation policy. The County's Human Resources Department, with support from the County's Compensation Committee, proposed a compensation package for FY 2017 that included an across-the-board (ATB) 2.5% increase for regular classified employees, employees in the Auditor's Office, Purchasing Office, and elected officials not on the Judicial Pay Scale. The increase was to affect employees on the payroll as a regular employee on April 1, 2016 and would not move an employee past the maximum of their pay grade.

HRMD briefed the Commissioners Court in June regarding the recommendations. At that time, they stated that the 2.5% increase was based on a number of factors. The most recent report of the Bureau

of Labor Statistics (BLS) shows wages rose 2.3% for the region including Texas over the past year (March 2015 – March 2016). HRMD also informed the Commissioners Court that they anticipated the actual average increases for 2017 would be 2.5% to 2.7%. Finally, the Consumer Price Index demonstrated inflation had risen 1.1% from the period of April 2015 to April 2016. Based on the available data presented, HRMD reported that they believed an increase of 2.5% would keep the County competitive in terms of keeping pace with the market and increases in the cost of living.

These across the board adjustments were recommended in addition to the one step increase for POPS employees as well as market adjustments related to a benchmark study and resources needed to comply with anticipated FLSA overtime rule changes.

Commissioners Court approved funding for these compensation increases, resulting in a total cost of $5,540,038 in the General Fund in the FY 2017 Adopted Budget. Funding of $875,050 for one anniversary step increase for employees on the Peace Officer Pay Scale was budgeted directly in departmental budgets based on when the employee anniversary dates fall throughout FY 2017. The annualized cost of the step increase is $1,703,424. Therefore, the remaining $828,374 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 not on the Judicial Pay Scale to average increases approved for employees on the classified pay scale. Commissioners Court approved a total of $76,797 to fund a 2.5% increase to the salaries of elected officials, continuing the historic linkage between salary increases for elected officials and County employees for FY 2017.

PERSONNEL CHANGES

There is a net increase of 84.92 FTEs in the Fiscal Year 2017 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 FTE change across all budgeted funds, the change is a net increase of 79.52 FTEs.

The following table outlines the changes in FTEs from Fiscal Year 2016 to Fiscal Year 2017. These changes include a net 12 FTEs approved by the Commissioners Court during Fiscal Year 2016 subsequent to the adoption of the budget that are continued in the FY 2017 Adopted Budget.

Table 18
General Fund Position Changes

Timeframe	Net Change
Changes Approved Midyear FY 2016	12.00
New Positions and Other Changes Included in the Adopted Budget	72.92
Net Position Changes to General Fund	**84.92**

The majority of new positions included in the General Fund for FY 2017 is related to an FY 2017 initiative to mitigate overtime costs due in part to a higher than expected Average Daily Population. The Adopted Budget contains 36 FTEs of Corrections Officers that were funded through increased vacancy savings with the Sheriff's Office and a redirection of the Overtime Reserve to create new positions.

The three tables that follow detail a five-year staffing comparison of FTEs within departments and offices and position-specific changes from FY 2016 to FY 2017. 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 2017.

Table 19
Staffing Comparison in General Fund and Special Funds

Dept	Department Name	FY 2013 FTE	FY 2014 FTE	FY 2015 FTE	FY 2016 FTE	FY 2017 FTE	FY 2017 - FY 2016
122	Civil Courts	76.50	76.50	80.50	82.50	83.50	1.00
154	Civil Service Commission	1.00	1.00	1.00	1.00	1.00	0.00
157	Communications & Records Services	44.75	44.25	44.25	43.75	44.75	1.00
139	Community Supervision & Corrections[1]	284.75	280.75	280.62	280.62	280.62	0.00
131	Constable, Precinct 1	24.00	24.00	24.00	25.00	25.00	0.00
132	Constable, Precinct 2	35.00	35.00	35.00	35.00	33.00	(2.00)
133	Constable, Precinct 3	29.00	29.00	29.00	29.00	29.00	0.00
134	Constable, Precinct 4	20.50	23.00	23.00	23.00	23.00	0.00
135	Constable, Precinct 5	56.00	56.00	56.00	56.00	56.00	0.00
140	Counseling & Education Services	43.00	41.95	41.95	42.00	42.00	0.00
119	County Attorney	190.00	197.50	203.50	207.50	211.50	4.00
106	County Auditor	84.00	87.00	88.00	89.00	88.00	(1.00)
120	County Clerk	121.00	122.00	122.00	123.00	122.00	(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	8.00	8.00	8.00	8.00	8.00	0.00
124	Criminal Courts	72.00	72.00	70.00	75.00	76.00	1.00
123	District Attorney	171.13	186.63	193.13	197.50	205.50	8.00
121	District Clerk	111.00	115.50	116.00	118.00	117.00	(1.00)
159	Emergency Medical Services	32.00	32.00	33.00	33.00	33.00	0.00
147	Emergency Services	18.00	19.00	19.00	19.00	20.00	1.00
114	Facilities Management Department	140.00	145.00	153.00	162.00	166.00	4.00
110	General Administration	2.50	2.00	2.00	2.00	2.00	0.00
158	Health & Human Svcs. & Veterans Svc	188.29	216.40	215.00	214.00	210.51	(3.48)
111	Human Resource Mgmt. Department	38.50	38.50	39.00	38.00	38.00	0.00
112	Information Technology Services	114.00	111.00	109.00	108.00	108.00	0.00
126	Justice of the Peace, Precinct 1	14.00	16.00	16.00	16.00	16.00	0.00
127	Justice of the Peace, Precinct 2	33.00	31.00	31.00	31.00	31.00	0.00
128	Justice of the Peace, Precinct 3	25.50	25.50	25.50	25.50	25.50	0.00
129	Justice of the Peace, Precinct 4	16.00	16.00	16.00	16.00	16.00	0.00
130	Justice of the Peace, Precinct 5	15.00	15.00	15.00	15.00	15.00	0.00
155	Justice Planning	39.00	44.00	48.00	49.00	50.00	1.00
145	Juvenile Probation	467.50	471.00	471.00	471.00	471.50	0.50
143	Juvenile Public Defender	13.00	14.00	15.00	15.00	15.00	0.00
138	Medical Examiner	37.00	38.00	38.00	39.00	42.00	3.00
109	Planning and Budget Office	18.00	18.00	18.00	18.00	19.00	1.00
142	Pretrial Services	77.98	78.83	78.96	76.96	81.96	5.00
125	Probate Court	12.00	13.00	13.00	13.00	14.00	1.00
115	Purchasing Office	37.00	36.00	37.00	38.00	39.00	1.00
137	Sheriff	1,621.50	1,636.50	1,642.50	1,682.50	1,734.50	52.00
108	Tax Assessor-Collector	134.00	142.50	146.50	148.50	151.00	2.50
118	Texas AgriLife Extension	14.00	0.00	0.00	0.00	0.00	0.00
149	Transportation & Natural Resources	410.80	417.80	420.80	420.80	421.80	1.00
	TOTALS	**4,918.20**	**4,998.10**	**5,039.20**	**5,108.13**	**5,187.64**	**79.52**

[1] Community Supervision and Corrections FTE totals include 274.62 state funded employees.

Table 20
Staffing Comparison in General Fund

Dept	Department Name	FY 2013 FTEs	FY 2014 FTEs	FY 2015 FTEs	FY 2016 FTEs	FY 2017 FTEs	FY 2017 - FY 2016
122	Civil Courts	72.98	72.98	76.98	79.50	80.50	1.00
154	Civil Service Commission	1.00	1.00	1.00	1.00	1.00	0.00
157	Communications & Records Services	30.87	31.04	31.04	31.25	32.25	1.00
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	25.00	25.00	0.00
132	Constable, Precinct 2	35.00	35.00	35.00	35.00	33.00	(2.00)
133	Constable, Precinct 3	29.00	29.00	29.00	29.00	29.00	0.00
134	Constable, Precinct 4	20.50	23.00	23.00	23.00	23.00	0.00
135	Constable, Precinct 5	56.00	56.00	56.00	56.00	56.00	0.00
140	Counseling & Education Services	43.00	41.95	41.95	42.00	42.00	0.00
119	County Attorney	190.00	197.50	203.50	207.50	211.50	4.00
106	County Auditor	84.00	87.00	88.00	89.00	88.00	(1.00)
120	County Clerk	110.21	111.21	111.21	112.21	111.11	(1.10)
102	County Commissioner, Precinct 1	4.00	4.00	4.00	4.00	4.00	0.00
103	County Commissioner, Precinct 2	4.00	4.00	4.00	4.00	4.00	0.00
104	County Commissioner, Precinct 3	4.00	4.00	4.00	4.00	4.00	0.00
105	County Commissioner, Precinct 4	4.00	4.00	4.00	4.00	4.00	0.00
101	County Judge	5.00	5.00	5.00	5.00	5.00	0.00
107	County Treasurer	8.00	8.00	8.00	8.00	8.00	0.00
124	Criminal Courts	72.00	72.00	70.00	75.00	76.00	1.00
123	District Attorney	171.13	186.63	193.13	197.50	205.50	8.00
121	District Clerk	110.97	113.00	113.00	115.00	115.00	0.00
159	Emergency Medical Services	32.00	32.00	33.00	33.00	33.00	0.00
147	Emergency Services	18.00	19.00	19.00	19.00	20.00	1.00
114	Facilities Management Department	130.60	136.00	141.00	149.00	152.00	3.00
110	General Administration	2.50	2.00	2.00	2.00	2.00	0.00
158	Health & Human Svcs. & Veterans Svc.	188.29	213.40	212.00	211.00	210.51	(0.48)
111	Human Resource Mgmt. Department	16.00	16.00	15.50	15.50	15.50	0.00
112	Information Technology Services	113.00	110.00	108.00	107.00	107.00	0.00
126	Justice of the Peace, Precinct 1	13.00	15.00	15.00	15.00	15.00	0.00
127	Justice of the Peace, Precinct 2	32.00	30.06	30.03	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	39.00	44.00	48.00	49.00	50.00	1.00
145	Juvenile Probation	462.50	466.00	467.00	469.00	471.50	2.50
143	Juvenile Public Defender	13.00	14.00	15.00	15.00	15.00	0.00
138	Medical Examiner	37.00	38.00	38.00	39.00	42.00	3.00
109	Planning and Budget Office	18.00	18.00	18.00	18.00	19.00	1.00
142	Pretrial Services	75.98	76.83	76.96	76.96	81.96	5.00
125	Probate Court	9.50	10.50	10.50	10.50	12.00	1.50
115	Purchasing Office	37.00	36.00	37.00	38.00	39.00	1.00
137	Sheriff	1,585.50	1,600.50	1,620.50	1,662.50	1,714.50	52.00
108	Tax Assessor-Collector	134.00	142.50	146.50	148.50	151.00	2.50
149	Transportation & Natural Resources	186.30	193.15	195.05	194.80	195.80	1.00
	TOTALS	**4,303.32**	**4,382.74**	**4,433.34**	**4,509.25**	**4,594.16**	**84.92**

Table 21
Position Changes List

I. Positions Added or Removed in the General Fund

Fund	Department	Title	Position #	Grade	FTE Change	Effective Date
0001	Civil Courts	Court Operations Officer	30054351	18	1.00	10/27/15
0001	Civil Courts	Court Reporter	30001188	26	(0.50)	12/08/15
0001	Civil Courts	Court Reporter	30054630	26	0.50	12/08/15
0001	Constable, Precinct 2	Constable Deputy	30001783	60	(1.00)	06/28/16
0001	Constable, Precinct 2	Constable Deputy	30001774	60	(1.00)	06/28/16
0001	County Attorney	Paralegal	54238	18	4.00	10/01/16
0001	County Attorney	Attorney IV	30050828	27	0.00	10/01/16
0001	County Attorney	Paralegal Sr	30050830	20	0.00	10/01/16
0001	County Auditor	Aud Compliance Officer	30053223	28	(1.00)	10/13/15
0001	County Clerk	Recording Specialist I	30001043	14	(1.00)	11/17/15
0001	County Clerk	Archivist	30000917	19	(0.10)	10/01/16
0001	Criminal Courts	Business Analyst III	30050244	26	(1.00)	09/30/16
0001	Criminal Courts	Business Analyst III	30050244	26	1.00	10/01/16
0001	Criminal Courts	Interpreter Language/Court Sr	New	21	1.00	10/01/16
0001	District Attorney	Attorney VII	30001427	31	(1.00)	09/30/16
0001	District Attorney	Attorney VI	30001428	30	(1.00)	09/30/16
0001	District Attorney	Legal Secretary	30001432	16	(1.00)	09/30/16
0001	District Attorney	Paralegal	30001457	18	(1.00)	09/30/16
0001	District Attorney	Paralegal	30053351	18	1.00	10/01/16
0001	District Attorney	Paralegal	30053352	18	1.00	10/01/16
0001	District Attorney	Paralegal	30053353	18	1.00	10/01/16
0001	District Attorney	Paralegal	30053354	18	1.00	10/01/16
0001	District Attorney	Paralegal	30053355	18	1.00	10/01/16
0001	District Attorney	Attorney VII	30001478	31	1.00	11/30/16
0001	District Attorney	Legal Secretary	30001480	16	1.00	11/30/16
0001	District Attorney	Attorney VI	New	30	1.00	10/01/16
0001	District Attorney	Attorney VII	30001427	31	1.00	10/01/16
0001	District Attorney	Attorney V	30001428	28	1.00	10/01/16
0001	District Attorney	Office Specialist	30001432	12	1.00	10/01/16
0001	District Attorney	Paralegal	30001457	18	1.00	10/01/16
0001	Emergency Services	Compliance Officer	30053223	28	1.00	10/13/15
0001	Facilities Management	Engineering Inspector Specialist	30054926	17	1.00	05/15/16
0001	Health & Human Svcs & Veterans Svc	Social Services Program Specialist Assoc	30000654	14	0.25	10/01/16
0001	Health & Human Svcs & Veterans Svc	Education Instructional Specialist	30000665	13	(0.75)	10/01/16
0001	Health & Human Svcs & Veterans Svc	Social Services Program Specialist	30000667	17	(0.25)	10/01/16
0001	Health & Human Svcs & Veterans Svc	Education Instructional Specialist	30050951	13	1.00	10/01/16
0001	Health & Human Svcs & Veterans Svc	Education Instructional Specialist	30050952	13	1.00	10/01/16
0001	Health & Human Svcs & Veterans Svc	Education Instructional Specialist	30050953	13	1.00	10/01/16
0001	Health & Human Svcs & Veterans Svc	Education Instructional Specialist	30050951	13	(0.75)	10/01/16
0001	Health & Human Svcs & Veterans Svc	Education Instructional Specialist	30050952	13	(0.75)	10/01/16
0001	Health & Human Svcs & Veterans Svc	Education Instructional Specialist	30050953	13	(0.75)	10/01/16
0001	Health & Human Svcs & Veterans Svc	Social Services Program Administrator	30005255	22	0.02	10/01/16
0001	Health & Human Svcs & Veterans Svc	Case Worker	30051303	17	1.00	09/30/16
0001	Health & Human Svcs & Veterans Svc	Case Worker	30051304	17	1.00	09/30/16
0001	Health & Human Svcs & Veterans Svc	Social Services Mgr	30051305	20	1.00	09/30/16
0001	Health & Human Svcs & Veterans Svc	Education Instructional Specialist	30000659	13	(1.00)	09/30/16
0001	Health & Human Svcs & Veterans Svc	Education Instructional Specialist	30000660	13	(0.50)	09/30/16
0001	Health & Human Svcs & Veterans Svc	Education Instructional Specialist	30000661	13	(1.00)	09/30/16
0001	Health & Human Svcs & Veterans Svc	Administrative Asst I	30000649	13	(1.00)	09/30/16
0001	Justice Planning	Case Worker	New	17	1.00	10/01/16
0001	Juvenile Probation	Attorney III	30004524	26	0.30	04/26/16
0001	Juvenile Probation	Juvenile Probation Deputy Chief	30004136	30	(1.00)	6/16/15
0001	Juvenile Probation	Building Maintenance Worker	30050231	12	1.00	04/26/16
0001	Juvenile Probation	Juvenile Probation Deputy Chief	30004136	30	1.00	10/01/16
0001	Juvenile Probation	Attorney III	30004524	26	0.20	10/01/16
0001	Juvenile Probation	Assoc Judge/Magistrate/Referee	30003957	01	1.00	10/01/16
0001	Juvenile Probation	Court Clerk II	30003970	16	1.00	10/01/16
0001	Juvenile Probation	Court Legal Mgmt Adm Dir	30003956	30	(1.00)	10/01/16
0001	Medical Examiner	Toxicologist	30054857	21	1.00	04/19/16

Table 21
Position Changes List (Continued)

Fund	Department	Title	Position #	Grade	FTE Change	Effective Date
0001	Planning and Budget	Compliance and Grants Administrator	New	21	1.00	10/01/16
0001	Pretrial Services	Pretrial Officer III	New	19	5.00	10/01/16
0001	Probate Court	Paralegal	New	18	1.00	10/01/16
0001	Probate Court	Assoc Judge/Magistrate/Referee	30001608	01	0.50	10/01/16
0001	Communications & Records Services	Reprographics Production Tech	30005213	13	0.50	01/26/16
0001	Communications & Records Services	Attorney I	30053127	23	0.50	10/01/16
0001	Sheriff's Office	Corrections Officer	30054505	81	1.00	11/01/15
0001	Sheriff's Office	Corrections Officer	30054776	81	1.00	04/01/16
0001	Sheriff's Office	Corrections Officer	30054777	81	1.00	04/01/16
0001	Sheriff's Office	Corrections Officer	30054778	81	1.00	04/01/16
0001	Sheriff's Office	Corrections Officer	30054779	81	1.00	04/01/16
0001	Sheriff's Office	Corrections Officer	30054780	81	1.00	04/01/16
0001	Sheriff's Office	Security Coord	30054781	14	1.00	04/01/16
0001	Sheriff's Office	Security Coord	30054782	14	1.00	04/01/16
0001	Sheriff's Office	Corrections Officer	30054856	81	1.00	04/05/16
0001	Sheriff's Office	Corrections Officer	New	81	1.00	10/01/16
0001	Sheriff's Office	Pharmacy Tech	30055036	12	1.00	10/01/16
0001	Sheriff's Office	Physician Asst Nurse Practitioner	30055035	26	1.00	10/01/16
0001	Sheriff's Office	Law Enforcement Sergeant	New	76	1.00	06/21/16
0001	Sheriff's Office	Law Enforcement Sheriff Deputy	New	72	3.00	06/21/16
0001	Sheriff's Office	Telecomm 911 Specialist Supv	New	19	1.00	10/01/16
0001	Sheriff's Office	Telecomm 911 Specialist	New	16	3.00	10/01/16
0001	Sheriff's Office	Corrections Officer	New	81	36.00	10/01/16
0001	Tax Assessor-Collector	Tax Specialist II	30054506	16	1.00	11/17/15
0001	Tax Assessor-Collector	Tax Specialist I	30000205	14	0.25	10/01/16
0001	Tax Assessor-Collector	Tax Specialist III	30000135	17	0.25	10/01/16
0001	Tax Assessor-Collector	Tax Supv	New	20	1.00	10/01/16
0001	Sheriff's Office	Corrections Officer	30054779	81	(1.00)	04/01/16
0001	Sheriff's Office	Corrections Officer	30054780	81	(1.00)	04/01/16
0001	Sheriff's Office	Security Coord	30054781	14	(1.00)	04/01/16
0001	Sheriff's Office	Security Coord	30054782	14	(1.00)	04/01/16
0001	Medical Examiner	Forensic Fellow	New	01	2.00	07/01/16
0001	Purchasing	Pur Purchasing Agent Asst IV	New	24	1.00	10/01/16
0001	Transportation & Natural Resources	Engineer	New	25	1.00	10/01/16
0001	Facilities Management	Building Security Guard	New	10	1.00	10/01/16
0001	Facilities Management	Building Security Guard	New	10	1.00	10/01/16
		General Fund Total			**84.92**	

II. Positions Added or Removed in Other Funds

Fund	Department	Title	Position #	Grade	FTE Change	Effective Date
0108	County Clerk	Archivist	30000917	19	(0.90)	10/01/16
0124	Probate Court	Assoc Judge/Magistrate/Referee	30001608	01	(0.50)	
0126	Juvenile Probation	Assoc Judge/Magistrate/Referee	30003957	01	(1.00)	10/01/16
0126	Juvenile Probation	Court Clerk II	30003970	16	(1.00)	10/01/16
0129	County Clerk	Archivist	30000917	19	1.00	10/01/16
0139	District Clerk	Law Library Specialist	30051604	16	(1.00)	
0149	Health & Human Svcs & Veterans Svc	Education Instructional Specialist	30050951	13	(1.00)	10/01/16
0149	Health & Human Svcs & Veterans Svc	Education Instructional Specialist	30050952	13	(1.00)	10/01/16
0149	Health & Human Svcs & Veterans Svc	Office Specialist	30050953	12	(1.00)	10/01/16
0002	Facilities Management	Building Security Guard	New	09	1.00	10/01/16
		Special Funds Total			**(5.40)**	
		Grand Total			**79.52**	

CAPITAL ACQUISITION AND IMPROVEMENTS PROGRAM

A total of $63.5 million in capital funding is included in the FY 2017 Adopted Budget from the following basic sources:

- General Fund Capital Acquisition Resources Account of $31.7 million that includes $27.2 million for approved projects and equipment, and a reserve of $4.5 million;
- Proceeds from the issuance of new Certificates of Obligation in the amount of $26.6 million
- Debt proceeds of $4.2 million that will be issued as part of the long-term bonds authorized by the voters in 2011; and
- Other funds of approximately $1 million.

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.

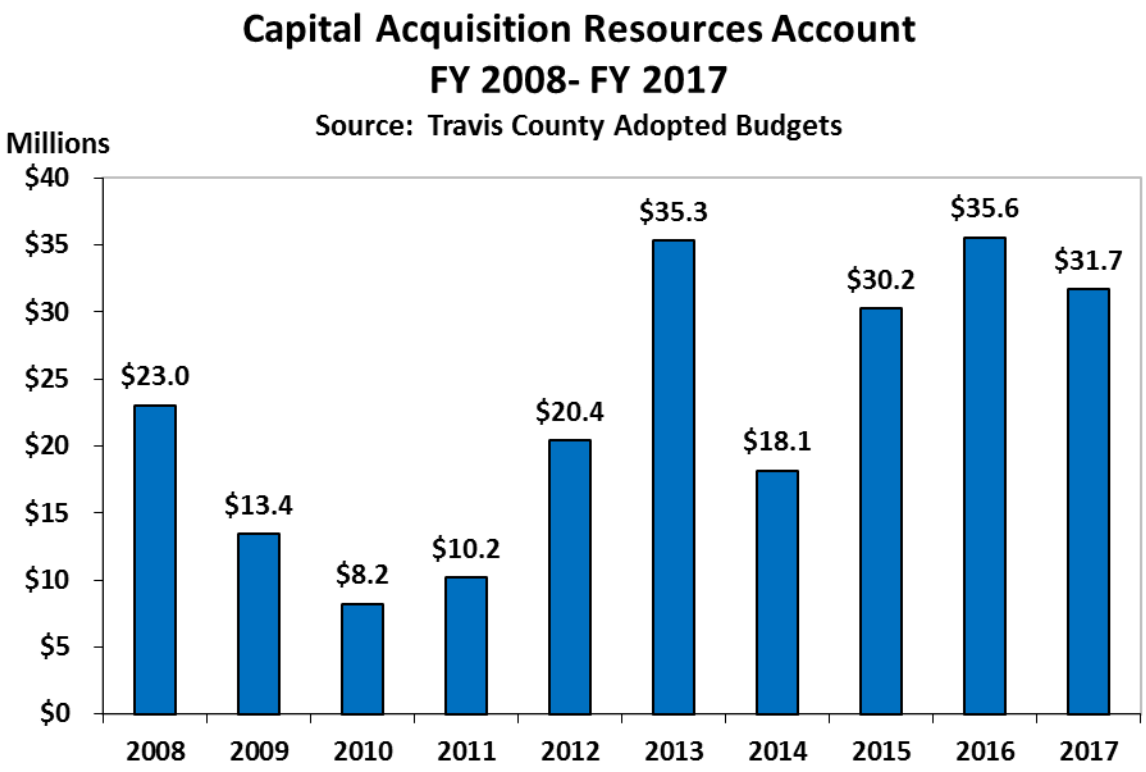
PAY-AS-YOU-GO FINANCING

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 2017 Adopted Budget establishes the CAR account at $31.7 million. The FY 2017 CAR allocation includes planned expenditures of $27.2 million and a reserve of $4.5 million. Since FY 2008, 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 8



Major highlights of the $27.2 million project total include $2.2 million budgeted for annual roadway maintenance and construction, $1.4 million for the third year of three planned annual payments to purchase the land and improvements for the Westside Service Center from the Lower Colorado River Authority budgeted within the Transportation and Natural Resources Department. Also included are $2.1 million for new and replacement computers budgeted centrally in the Information Technology Services Department and a $4.1 million budgeted in the County Clerk's Office for the first phase of a new voting system to eventually replace the County's existing system. There is also a little under $900 thousand budgeted in the Facilities Management Department for the new Sobriety Center. The mission of the Austin/Travis County Sobriety Center is to enhance public health and public safety by providing an alternative to the emergency room and jail for publically intoxicated individuals to become sober and, where appropriate, provide a safe environment to initiate recovery. Travis County and the City of Austin entered into an interlocal agreement regarding the siting and funding for the center. The City of Austin will be responsible for the maintenance, IT infrastructure and utilities of the facility. 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	Replacement Cost	Total Cost
Infrastructure End of Life	$ -	$ 2,585,600	$ 2,585,600
Server and Storage Growth	$ 1,145,564	$ -	$ 1,145,564
ITS Fiber Optic Improvement	$ 850,000	$ 605,000	$ 1,455,000
In-Car Video Upload Stations	$ 42,000	$ -	$ 42,000
Infrastructure Completion 700 Lavaca*	$ 62,956	$ -	$ 62,956
Unified Communications*	$ 1,750,000	$ -	$ 1,750,000
Dell University Medical Center Hospital Connection	$ 50,000	$ -	$ 50,000
Centralized Computer Replacements	$ 196,096	$ 1,947,695	$ 2,143,791
Information Technology Services/Centralized Computers Total:	**$ 4,096,616**	**$ 5,138,295**	**$ 9,234,911**
Ronald Earle Building	$ 753,451	$ -	$ 753,451
Medical Examiner Facility	$ 400,000	$ -	$ 400,000
Collier East Command	$ 498,129	$ -	$ 498,129
HMS Courthouse Various Improvements	$ 89,553	$ -	$ 89,553
Post Road Juvenile Public Defender	$ 86,538	$ -	$ 86,538
East Service Center*	$ 655,393	$ -	$ 655,393
Reclaimed Water*	$ 192,159	$ -	$ 192,159
Facilities Management Total:	**$ 3,689,040**	**$ -**	**$ 3,689,040**
Funding for New Voting System*	$ 4,109,099	$ -	$ 4,109,099
County Clerk Kroll Report Recommendations*	$ 40,000	$ -	$ 40,000
County Clerk Total:	**$ 4,149,099**	**$ -**	**$ 4,149,099**
Maintenance of Current Efforts	$ -	$ 188,005	$ 188,005
IT Consulants for Systems Change to support Courts	$ 8,000	$ -	$ 8,000
Furniture	$ -	$ 13,200	$ 13,200
Civil Courts Total:	**$ 8,000**	**$ 201,205**	**$ 209,205**
Maintenance of Current Efforts	$ 58,161	$ 139,276	$ 197,437
Audio/Visual Upgrades	$ 125,000	$ -	$ 125,000
Criminal Courts Total:	**$ 183,161**	**$ 139,276**	**$ 322,437**
HVAC Repair*	$ -	$ 140,000	$ 140,000
Moisture Infiltration Project*	$ -	$ 254,916	$ 254,916
Juvenile Probation Total:	**$ -**	**$ 394,916**	**$ 394,916**
Law Enforcement Staffing	$ 62,800	$ -	$ 62,800
Correctional Complex Staffing	$ 19,650	$ -	$ 19,650
Transportation CC9-450th Holding Officer	$ 13,200	$ -	$ 13,200
TCCC Perimeter Fence Replacement	$ -	$ 500,000	$ 500,000
HIPAA Compliance Project	$ 140,500	$ -	$ 140,500
Security Gate/Access Control	$ 14,752	$ -	$ 14,752
Building 160 Roof Replacement	$ -	$ 235,000	$ 235,000
Full Body Scanner	$ 118,750	$ -	$ 118,750
Law Enforcement Incident Response	$ 35,000	$ -	$ 35,000
Kitchen and Laundry Equipment Replacement	$ -	$ 102,000	$ 102,000
Law Enforcement Life Safety Equipment	$ 111,000	$ 30,000	$ 141,000
Corrections Security Threat Prevention	$ 152,258	$ -	$ 152,258
TCCC Maintenance	$ 294,000	$ 310,000	$ 604,000

Table 22 (Continued)

Request Name	New Cost	Replacement Cost	Total Cost
Technology	$ 100,000	$ -	$ 100,000
ADA Self Audit and Compliance Efforts	$ 50,000	$ -	$ 50,000
Telemedicine Cart	$ 35,000	$ -	$ 35,000
Sheriff's Office Total:	**$ 1,146,910**	**$ 1,177,000**	**$ 2,323,910**
Computed Tomography Scanner	$ 45,000	$ -	$ 45,000
Liquid Chromatograph Mass Spectrometer	$ 401,766	$ -	$ 401,766
Ultra-Low Temperature Freezer	$ 8,200	$ -	$ 8,200
Lab Refrigerators	$ -	$ 20,000	$ 20,000
Tissue Embedding Center	$ -	$ 20,000	$ 20,000
Automated Programmable Slide Stainer	$ 50,000	$ -	$ 50,000
Metalix Fingerprint Solutions	$ 8,200	$ -	$ 8,200
GC/MS Software Computer Upgrades	$ 20,000	$ -	$ 20,000
Medical Examiner Total:	**$ 533,166**	**$ 40,000**	**$ 573,166**
Two-Way Radio Replacement	$ -	$ 472,218	$ 472,218
Emergency Services Total:	**$ -**	**$ 472,218**	**$ 472,218**
MCE Capitalized Road Maintenance Expenditures	$ 2,200,000	$ -	$ 2,200,000
Replacement of Vehicle Inspection Machines (2)	$ -	$ 15,000	$ 15,000
Del Valle Park Light Pole Replacement	$ -	$ 470,000	$ 470,000
Replacement of Tire Machines & Wheel Balancers	$ -	$ 35,000	$ 35,000
East Metro Playground Replacement*	$ -	$ 577,000	$ 577,000
Richard Moya Park*	$ -	$ 519,672	$ 519,672
Southeast Metro Park Irrigation Building Replacement	$ -	$ 300,000	$ 300,000
Centrally Budgeted Vehicles Accessories	$ -	$ 150,000	$ 150,000
West Service Center Acquisition Continuation - Year 3 of 3	$ 1,345,000	$ -	$ 1,345,000
Transportation and Natural Resources Total:	**$ 3,545,000**	**$ 2,066,672**	**$ 5,611,672**
Opex 3690 Scanner Replacement	$ -	$ 60,000	$ 60,000
Microfilm Scanner Replacement	$ -	$ 115,000	$ 115,000
Communications and Records Services Total:	**$ -**	**$ 175,000**	**$ 175,000**
Project Total:	**$ 17,350,992**	**$ 9,804,582**	**$ 27,155,574**
CAR Reserve:			**$ 4,529,952**
Grand Total:			**$ 31,685,526**

*Includes rebudgeted projects

Table 23 on the following page provides a list of the information technology projects for departments and offices budgeted centrally within the CAR account in ITS. These projects are also accounted for above in the project total for CAR. The ITS equipment includes desktop computers, notebook computers, telephones, and ancillary infrastructure and services. Table 28 found 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

Request Name	New Cost	Replacement Cost	Total Cost
Tax Supervisors	$ 4,666	$ -	$ 4,666
Tax Assessor-Collector Total:	**$ 4,666**	**$ -**	**$ 4,666**
New FTE Compliance and Grant Administration	$ 5,290	$ -	$ 5,290
Planning and Budget Total:	**$ 5,290**	**$ -**	**$ 5,290**
Dell University Medical Center Hospital Connection	$ 7,890	$ -	$ 7,890
Centralized Computer Replacements	$ -	$ 1,947,695	$ 1,947,695
Centralized Computer Replacements	**$ 7,890**	**$ 1,947,695**	**$ 1,955,585**
Computers in the Courtroom (ASH)	$ 6,907	$ -	$ 6,907
Computers in the Courtroom (Misd. Records)	$ 41,475	$ -	$ 41,475
County Clerk Total:	**$ 48,382**	**$ -**	**$ 48,382**
Conviction Integrity Unit Positions (DNA)	$ 5,290	$ -	$ 5,290
Civil Attorney and Legal Secretary	$ 5,290	$ -	$ 5,290
District Attorney Total:	**$ 10,580**	**$ -**	**$ 10,580**
Spanish Staff Interpreter for CCL	$ 4,870	$ -	$ 4,870
Criminal Courts Total:	**$ 4,870**	**$ -**	**$ 4,870**
Paralegal for Probate Program	$ 4,266	$ -	$ 4,266
Probate Court Total:	**$ 4,266**	**$ -**	**$ 4,266**
Law Enforcement Staffing	$ 44,915	$ -	$ 44,915
Pilot - Pharmacy Office Specialist Sr.	$ 2,951	$ -	$ 2,951
Sheriff's Office Total:	**$ 47,866**	**$ -**	**$ 47,866**
Pathology Fellowship	$ 8,532	$ -	$ 8,532
Medical Examiner Total:	**$ 8,532**	**$ -**	**$ 8,532**
Case Management Officers	$ 28,630	$ -	$ 28,630
Pretrial Service Total:	**$ 28,630**	**$ -**	**$ 28,630**
School Crossing Guards	$ 3,054	$ -	$ 3,054
Development Services Engineer	$ 8,471	$ -	$ 8,471
Transportation and Natural Resources Total:	**$ 11,525**	**$ -**	**$ 11,525**
MHPD Case Worker	$ 4,266	$ -	$ 4,266
Justice Planning Total:	**$ 4,266**	**$ -**	**$ 4,266**
STARFlight Computers at New Medical School	$ 9,333	$ -	$ 9,333
Emergency Medical Services Total:	**$ 9,333**	**$ -**	**$ 9,333**
Grand Total for Centrally Budgeted Information System Outlay Budgeted in ITS (Dept 190)	**$ 196,096**	**$ 1,947,695**	**$ 2,143,791**

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 2017, $985,778 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 Cost	Replacement Cost	Total Cost
Replacement of Computers and Other Technology Equipment Centrally Budgeted for Justice of the Peace, Pct. 1	$ -	$ 18,130	$ 18,130
Replacement of Computers and Other Technology Equipment Centrally Budgeted for Justice of the Peace, Pct. 2	$ -	$ 12,715	$ 12,715
Replacement of Computers and Other Technology Equipment Centrally Budgeted for Justice of the Peace, Pct. 3	$ -	$ 15,485	$ 15,485
Replacement of Computers and Other Technology Equipment Centrally Budgeted for Justice of the Peace, Pct. 4	$ -	$ 19,640	$ 19,640
Replacement of Computers and Other Technology Equipment Centrally Budgeted for Justice of the Peace, Pct. 5	$ -	$ 12,000	$ 12,000
Justice Court Technology Fund (0125) Total:	**$ -**	**$ 77,970**	**$ 77,970**
New Vehicle	$ 28,000	$ -	$ 28,000
Fire Code Fund (0134)	**$ 28,000**	**$ -**	**$ 28,000**
Reclaimed Water for Cooling Towers	$ 363,293	$ -	$ 363,293
700 Lavaca 15th Floor PBO	$ 32,630	$ -	$ 32,630
700 Lavaca 3rd and 5th floors ITS	$ 211,385	$ -	$ 211,385
700 Lavaca Fund (0002) Total:	**$ 607,308**	**$ -**	**$ 607,308**
BCP Fence Construction and Repair	$ -	$ 200,000	$ 200,000
Balcones Canyonlands Preservation Fund (0115) Total:	**$ -**	**$ 200,000**	**$ 200,000**
Printer Refresh	$ -	$ 8,500	$ 8,500
Server Replacement	$ -	$ 54,000	$ 54,000
UPS Batteries	$ -	$ 10,000	$ 10,000
County Clerk Records Management and Preservation Fund (0108) Total:	**$ -**	**$ 72,500**	**$ 72,500**
Total Capital in Other Funds:	**$ 635,308**	**$ 350,470**	**$ 985,778**

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 seven 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 interest, not absolute requirements. Travis County continuously explores ways to reduce the cost 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. Travis County's refundings in FY 2016 generated $12.7 million in gross future savings and $11.5 million of present value savings from lower interest rates. Refundings since 1992 have saved taxpayers $42.1 million in gross future savings and $35.1 million in present value savings.

Debt Service for FY 2017 is $95,896,529, consisting of $71,755,318 of principal and $24,141,211 of interest payments resulting in the debt service portion of the Adopted Tax Rate at 6.16 cents per $100 of taxable value. The table below contains the 2017 principal and interest by issuance type.

Table 25
FY 2017 Adopted Budget Debt Service

	Principal	Interest	Debt Service
Certificates of Obligation	$ 31,290,000.00	$ 4,472,052.44	$ 35,762,052.44
Refunding Bonds*	22,105,317.75	12,243,003.95	34,348,321.70
Road Bonds	9,465,000.00	3,804,511.83	13,269,511.83
Permanent Improvement Bonds	7,320,000.00	2,236,446.94	9,556,446.94
State Highway Bonds	1,575,000.00	1,385,195.84	2,960,195.84
Total	$ 71,755,317.75	$ 24,141,211.00	$ 95,896,528.75

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

Please see pages 127-130 for Legal Debt Margin information.

Voter Authorized Bonds

Travis County voters narrowly decided against a bond proposal to fund a new civil and family courts complex in November of 2015.

The 84 year-old Heman Marion Sweatt Historic Courthouse is home to district, county court-at-law, probate and justice courts and associated administrative operations that provide legally mandated services to litigants, children and families. The space 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. The Travis County Commissioners Court and county staff continue to work to explore all options available to provide safe, suitable, and sufficient space for the efficient operation of our civil justice system. This work focuses on the review, update, expansion, and quantification of the site analysis that was initially conducted in preparation for the bond election, concept re-scoping, identification of 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 2017, along with the remaining authorization.

Table 26
Projects Funded by Voter Authorized Bonds

Project	Original Authorization	Issued Through 2016	Proposed Issuance in 2017*	Remaining Authorization
Prop. 1: Roads, Drainage, Bridge and Bike/Pedestrian Projects	$132,840,000	$131,725,000	$555,000	$560,000
Prop. 2: Parks and Land Conservation Projects	82,105,000	75,770,000	3,670,000	2,665,000
Total – November 2011 Bonds	$214,945,000	$207,495,000	$4,225,000	$3,225,000

*Amounts subject to change prior to issuance in spring 2017.

The approved cash flow budget at the time of the FY 2017 Adopted Budget for the 2011 Voter Approved Proposition 1 Program includes $555,000 in road bonds to be issued in FY 2017 with $560,000 issued in FY 2018 to complete the program. The FY 2017 proposed issuance for this proposition is to complete the issuance for Taylor Lane.

The approved cash flow budget at the time of the FY 2017 Adopted Budget for the 2011 Voter Approved Proposition 2 Program includes $3,670,000 in permanent improvement bonds to be issued in FY 2017 with $3,225,000 issued in FY 2018 to complete the program. The FY 2017 proposed issuance for this proposition includes resources for Eastern Creek Opens Space Parkland and Eastern Travis County Parks.

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. The issuance for the program was completed in FY 2016. The total amount that has been issued for these projects since FY 2012 is $30,350,000. Travis County has an agreement with the State for the partial reimbursement of direct construction costs.

Certificates of Obligation (COs)

The amount of total debt proposed to be issued through COs in FY 2017 is $26,565,000, including estimated issuance costs of $193,522. This funding will cover several significant projects such as continued funding for 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. In FY 2016, $23.4 million was included for construction of the building. An additional $5.6 million is proposed for the FY 2017 issuance and will cover the final amount of construction costs for this project.

There is also $6.1 million proposed to be included in the FY 2017 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 in the amount of $29.7 million and an additional $9.5 million was funded in FY 2016. Other facility-related projects include construction resources of $663,240 for the second phase of the new South Community Center.

The FY 2017 proposed issuance also includes $5.2 million to extend the useful life of County road assets and delay more expensive reconstruction expenses and $6.4 million for planned replacement of vehicles

and heavy equipment that will be budgeted centrally within the fleet program in TNR. The timely and scheduled replacement of these assets ensures lower fuel and maintenance costs and that the vehicles and equipment are available in good working order for County programs. Also included is $600,000 to replace an existing County bridge. The table that follows includes the funding details for each of the discussed projects.

Table 27

Capital Outlay and Improvement Projects – Certificates of Obligation [1]

Projects Proposed to be Funded with Five-Year Certificates of Obligation			
Description	**New Cost**	**Replacement Cost**	**Total Capital**
South Community Center	$ 663,240	$ -	$ 663,240
Facilities Management Total:	**$ 663,240**	**$ -**	**$ 663,240**
Computed Tomography Scanner	$ 535,000	$ -	$ 535,000
Medical Examiner Total:	**$ 535,000**	**$ -**	**$ 535,000**
HMAC, Recycling-in-Place, and Alternative Paving	$ 5,200,000	$ -	$ 5,200,000
New and Replacement Vehicles	$ 419,584	$ 5,984,200	$ 6,403,784
Southwest Travis County Project[2]	$ -	$ 1,200,000	$ 1,200,000
Lund Carlson Bridge #136	$ -	$ 600,000	$ 600,000
Transportation and Natural Resources Total:	**$ 5,619,584**	**$ 7,784,200**	**$13,403,784**
Short-Term Project Total:	**$ 6,817,824**	**$ 7,784,200**	**$14,602,024**
Short-Term Issuance Costs:			**$ 107,976**
Five-Year Short-Term Certificates of Obligation Subtotal:			**$ 14,710,000**
Projects Proposed to be Funded with Twenty-Year Certificates of Obligation			
Ronald Earle Building	$ 6,141,603		$ 6,141,603
Medical Examiner Facility	$ 5,627,851		$ 5,627,851
Facilities Management Total:	**$11,769,454**	**$ -**	**$11,769,454**
Long-Term Project Total:	**$ 11,769,454**	**$ -**	**$ 11,769,454**
Long-Term Issuance Costs:			**$ 85,546**
Twenty-Year Long-Term Certificates of Obligation Subtotal:			**$ 11,855,000**
FY 2017 Proposed Certificates of Obligation Total:			**$ 26,565,000**

[1] Amounts and projects subject to change prior to planned issuance in spring 2017.

[2] Project will be finalized prior to spring issuance.

Table 28 that follows provides a detailed list of the vehicles and heavy equipment budgeted centrally in TNR and funded by the proposed FY 2017 CO issuance, General Fund pay-as-you-go resources, 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
114	RI3802	Mower Riding Rotary 72"	$ -	$ 22,500	$ 22,500
114	RI3808	Mower Riding Z Rotary 52"	-	13,500	13,500
114	2417	Loader Skid Steer	-	49,250	49,250
114	2795	Trk Srvc Body Ext 3/4T Srw	-	42,250	42,250
119	New	Car Mid 4D	33,500	-	33,500
123	DA28	Car Mid 4D	-	34,500	34,500
123	2019, 2020	Car Full 4D	-	69,000	69,000
123	New	Car Mid 4D	34,500	-	34,500
123	New	Car Mid 4D	34,500	-	34,500
131	3203	Car Full 4D PP	-	46,800	46,800
131	Two New Vehicles	New Vehicle	93,600	-	93,600
132	3192	Car Full 4D PP	-	46,800	46,800
133	3158, 3193, 3194	Car Full 4D PP	-	140,400	140,400
135	3283, 3284, 3285	Car Full 4D PP	-	140,400	140,400
137	3230, 3483, 3517, 3583, 3585	Car Full 4D PP	-	242,000	242,000
137	3389	Pu Crewcab Sb 2Wd 1/2	-	31,500	31,500
137	3390	Van Mini Ext 7 Pass	-	31,500	31,500
137	3568	Suv Full Expedition 4X4	-	48,400	48,400
137	3571	Pu Crew Cab Sb 4Wd 3/4T	-	52,500	52,500
137	3719, 3723, 3724, 3729, 3730, 3734, 3735, 3737, 3739, 3740,3742, 3754, 3755, 3756, 3766, 3767, 3770, 3772, 3910, 3911, 3923, 3927, 3934, 3943, 3956	Suv Full 2WD 4D Tahoe PPV	-	1,060,000	1,060,000
137	3747, 3750	Suv Full 2WD 4D Tahoe PPV (K9 Unit)	-	100,000	100,000
137	4026	Suv Full Size Tahoe PPV	-	48,400	48,400
137	2921	Pu Crew Cab Sb 2Wd 1/2T	-	31,500	31,500
137	3008	Pu Crew Cab Sb 4Wd 1T Srw	-	52,500	52,500
137	3009	Pu Crew Cab Sb 4Wd 1T Srw	-	52,500	52,500
137	3047, 3209	Personnel Carrier Atv	-	29,500	29,500
137	3378E	Personnel Carrier Elect	-	26,500	26,500
137	3676E	Personnel Carrier/ Box	-	26,500	26,500
137	New	New Vehicle	193,600	-	193,600
137	1877	TRK Step Enclosed Box	-	65,500	65,500
137	2389P	Van Full Ext 15 Pass	-	27,500	27,500
138	ME3	SUV Mid 4WD 4D Cherokee	-	34,500	34,500
145	3267H	SUV Full 4WD Highlander	-	28,700	28,700
147	3024	Suv Full 4WD 4D Expedition	-	48,000	48,000
149	P3173, P3174	Pu Mid Crew Cab 4WD	-	55,500	55,500
149	RI3310, RI3311	Mower Riding Rotary 72"	-	45,000	45,000
149	GR2006, GR2197	Grader Articulated 14'	-	840,000	840,000
149	LW2384	Loader 2.5 Cyd Bkt	-	260,000	260,000
149	P3177, P3178	Pu Mid Ext Cab 4WD	-	55,500	55,500
149	P2978	Pu Crew Cab LB 2WD 1T SRW	-	87,500	87,500
149	DU1923	Truck Dump 12Yd /Pintel	-	98,250	98,250
149	SB2972, SB2973, SB2974	Trk Srv Bd Ext 1T Drw ERT	-	190,500	190,500
149	SB2975, SB3164	Trk Srvc Body Ext 1T Srw	-	84,500	84,500
149	RI2639	Mower Riding Rotary 52"	-	13,500	13,500
149	RI3251P, RI3252P,	Mower Riding Rotary 72"	-	63,000	63,000
149	RI3253P, RI3254P, RI3255P, RI3437	Mower Riding Rotary 72"	-	90,000	90,000
149	RI3605, RI3607	Mower Riding Rotary 108"	-	133,000	133,000
149	RI3612, RI3613, RI3614, RI3617	Mower Riding Rotary 72"	-	90,000	90,000
149	RI3616	Mower Riding Rotary 132"	-	65,800	65,800

Table 28 (Continued)

Department	Vehicle Reference Number	Description	New Cost	Replacement Cost	Total Cost
149	PC2816	Personnel Carrier	-	23,500	23,500
149	PC2990, PC2992, PC3180, PC3181	Personnel Carrier	-	59,000	59,000
149	PC3327E, PC3328E	Personnel Carrier	-	53,000	53,000
149	ST3456, ST3457, ST3619, ST3620	Striper Field Riding	-	126,000	126,000
149	2237, P3053	Pu Crewcab Lb 4WD 1T SRW	-	87,500	87,500
149	P3172	Pu Reg Cab Lb 4WD 3/4T	-	34,500	34,500
149	TNR2189	Truck Dump 6YD	-	71,250	71,250
149	TNR 1451, TNR 1452	Trk Srvc Body 1 Man Lift	-	195,000	195,000
149	TNR 1449	Van Full Ext	-	27,500	27,500
158	New	New Vehicle	29,884	-	29,884
159	COA	Replacement Ambulance	-	492,000	492,000
Total for Centrally Budgeted Vehicles and Heavy Equipment Within Proposed 2017 Certificates of Obligation:			**$ 419,584**	**$ 5,984,200**	**$ 6,403,784**
149	N/A	Centrally Budgeted Vehicles Accessories	-	150,000	150,000
Total for Centrally Budgeted Vehicles and Heavy Equipment Within Proposed 2017 Capital Acquisition (CAR) General Fund Account:			**$ -**	**$ 150,000**	**$ 150,000**
147	New	New Vehicle	28,000	-	28,000
Total for Centrally Budgeted Vehicles and Heavy Equipment within Fire Code Fund			**$ 28,000**	**$ -**	**$ 28,000**
Total for Centrally Budgeted Vehicles and Heavy Equipment (All Funds):			**$ 867,168**	**$ 6,134,200**	**$ 6,581,784**

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 has begun the development of a Capital Improvement Program (CIP), which will be a five-year rolling program that prioritizes high priority capital needs given limited financial resources. During the FY 2017 budget process, PBO collected information from departments and offices on expected useful life of requested items as well as anticipated capital projects from FY 2018 through FY 2022. PBO will use this information to continue developing a rolling replacement schedule as well projected capital needs in the next five years. Additionally, development of the CIP will involve benchmarking best practices and multiple departments and stakeholders. Once completed, the CIP will be updated on an annual basis and serve as a planning and budget tool to help

guide and implement the County's long-term vision and strategic capital plan. Additionally, the plan will serve as a communication tool for the Travis County Commissioners Court, County management and staff, and the general public.

Major projects included in the FY 2017 capital plan that are anticipated to impact the operating budget in the current or a future year include:

New Medical Examiner Facility – The FY 2017 portion of the multi-year construction project totals $6,027,851, with $5,627,851 included in the proposed certificates of obligation issuance and $400,000 of the funding in Capital Acquisitions Resource Account. There is also an additional $75,000 budgeted within the operating budget of the Facilities Management Department for the cost to relocate staff and equipment to the new facility. 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 facility is expected to be completed in the summer of 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 2018 planning parameters.

Ronald Earle Building – The For FY 2017 portion of the multi-year construction project totals $6,895,054, with $6,141,603 is included in the proposed certificates of obligation issuance and $753,451 is budgeted in the CAR account for the final year of this construction project. There is also an additional $100,000 budgeted within the operating budget of the Facilities Management Department for the cost to relocate staff and equipment to the new facility. 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 fall of 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 South Community Center – FY 2017 funding for the final phase of this project totals $790,000, $663,240 within the proposed certificates of obligation issuance and $126,760 with the CAR account. There is also an additional $10,000 budgeted within the operating budget of the Facilities Management Department for the cost to relocate staff and equipment to the new facility. The new facility in Del Valle will replace the existing community center that required a move 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 also provide the ability for future expansion. Construction will begin in FY 2017 with an anticipated move-in date of spring 2018. 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 2018 planning parameters. Per policy, Facilities Management will be seeking a minimum of Silver LEED certification on this facility; therefore, it is anticipated the utility costs will be less than current dated facilities. No additional staff requests are expected for the operation of this facility.

Reclaimed Water for Cooling Towers Phase II – A total of $363,293, budgeted within the 700 Lavaca Fund (0002), is recommended for the second phase of this project. This phase will provide the needed facility infrastructure to bring reclaimed water from the City of Austin Reclaimed Water Project in lieu of potable water. The reclaimed water will serve as the make-up water for a number of County HVAC Cooling Towers in the downtown campus. The use of reclaimed water will result in operational cost savings expected at just under $100,000 per year and provide a positive impact to the environment. This request is funded in the 700 Lavaca Complex fund, which exists to fund the maintenance and operation of the facility.

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 2015	Adopted FY 2016	Adopted FY 2017	2017 - 2016 Difference	% Change
Unallocated Reserve	**$71,722,124**	**$68,756,275**	**$71,358,039**	**$2,601,764**	**3.8%**
Allocated Reserve	$15,227,297	$11,803,812	$13,009,741	$1,205,929	10.2%
Capital Acquisition Resources Reserve	$2,572,379	$5,169,600	$4,529,952	($639,648)	-12.4%
Reserve for Emergencies & Contingencies	$5,000,000	$5,000,000	$5,000,000	$0	0.0%
General Purpose Reserves - Subtotal	**$22,799,676**	**$21,973,412**	**$22,539,693**	**$566,281**	**2.6%**
Reserve for Replacement of IJS	$5,047,525	$3,140,228	$4,200,000	$1,059,772	33.7%
Reserve for Interlocal Agreements	$2,147,424	$3,128,611	$3,530,978	$402,367	12.9%
Reserve for State Funding Cuts	$500,000	$1,000,000	$1,000,000	$0	0.0%
Sheriff's Office Overtime Reserve	$1,715,000	$966,824	$736,310	($230,514)	-23.8%
STAR Flight Maintenance Reserve	$992,259	$849,915	$0	($849,915)	-100.0%
Smart Building Maintenance Reserve	$363,033	$458,959	$476,905	$17,946	3.9%
Civil and Family Court House Reserve	$798,779	$198,862	$0	($198,862)	-100.0%
Juvenile Justice Reserve	$504,726	$0	$0	$0	0.0%
Fuel & Utilities Reserve	$300,000	$0	$0	$0	0.0%
Other Allocated Reserves*	$1,264,606	$1,583,034	$1,058,644	($524,390)	-33.1%
Special Purpose Reserves - Subtotal	**$13,633,352**	**$11,326,433**	**$11,002,837**	**($323,596)**	**-2.9%**
Total Reserves	**$108,155,152**	**$102,056,120**	**$104,900,569**	**$2,844,449**	**2.8%**

UNALLOCATED RESERVE

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

Maintenance of this reserve on an ongoing basis is one of the key factors in the County's sound financial management practices. The Commissioners Court's Financial and Budgeting Guidelines have established the goal for the Unallocated Reserve ratio between 10% and 12%. Since 1989, a ratio of at least 11% has been maintained by the Commissioners Court. The total FY 2017 General Fund Unallocated Reserve is again recommended at the historic 11% of General Fund spending in the Adopted Budget, or $71,358,039.

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.

PBO recommends that the FY 2017 Adopted Budget include an Allocated Reserve that takes into consideration the policy goals of the Commissioners Court balanced against the County's use of earmarks. Therefore, the Allocated Reserve in the FY 2017 Adopted Budget was constructed with a 1% policy goal with the addition of known earmarks that are likely to be executed in FY 2017. 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 Fiscal Year 2017 Adopted Budget includes an Allocated Reserve of $13,009,741 with earmarks totaling $5,911,848.

Table 30
Earmarks on Allocated Reserve

Department	Description	Amount
Civil Courts	Legally Mandated Fees	$ 200,000
Communications and Records Services	Legal Research Materials	$ 35,009
County Auditor	SAP ERP Contractual Software Maintenance Increases	$ 50,000
Criminal Courts	Legally Mandated Fees	$ 175,000
Criminal Courts	Bailiff Transition from Criminal Courts to TCSO	$ 35,000
District Attorney	Additional DNA Costs	$ 275,000
District Clerk	Grand Juror Fees	$ 100,000
Emergency Services	ESD #4	$ 62,000
General Administration	Interest for Tax Refund Settlements	$ 100,000
General Administration	Special Project Worker for Legislative Session	$ 24,887
HHSVS	Permission to Use General Fund - CEAP Grant	$ 850,000
HRMD	County Executive, Admin Operations	$ 250,000
HRMD	Internship Resources	$ 30,000
ITS	PCI Data Security	$ 500,000
ITS	Internship Resources	$ 22,338
ITS	Body Cameras	$ 100,000
Juvenile Probation	Juvenile Placement	$ 425,000
Planning & Budget	Comptroller Capital Credits - Economic Development	$ 147,629
Purchasing	Transition Positions	$ 90,000
Purchasing	HUB Position	$ 78,901
Purchasing	Electronic Signature Software	$ 40,000
Purchasing	Purchasing Agent Search Firm	$ 30,000
Sheriff	Inmate Operating Costs	$ 800,000
Tax Office	Tax Office Strategic Needs	$ 265,000
Transportation and Natural Resources	Central Texas Regional Groundwater Availability Study	$ 100,000
Transportation and Natural Resources	Geospatial Data Acquisition LiDAR	$ 119,830
Transportation and Natural Resources	Emergency Response	$ 100,000
TCSO	Justice Center Security	$ 536,254
Various	Overtime and Temporary Employees	$ 370,000
Total Allocated Reserve Earmarks		**$ 5,911,848**

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 Fiscal Year 2017 Adopted Budget includes a CAR Reserve of $4,529,952, excluding project budgets that will be allocated to departments prior to the adoption of the budget, and earmarks totaling $3,149,726.

Table 31
Earmarks on Capital Acquisition Resources Reserve

Department	Description	Amount
County Attorney	Archiving Software	$ 97,898
Emergency Medical Services	STAR Flight Maintenance	$ 100,000
ITS	Storage	$ 100,000
PBO	SRP-Contracted Services Palm School Survey and Master Plan	$ 75,000
PBO	SRP-Contracted Services Heman Marion Sweatt Master Plan	$ 100,000
Reserves/PBO	Budget Rule #9/Courthouse Planning	$ 1,359,000
Sheriff	Scheduling Software	$ 250,000
Sheriff	Investment Grade Audit	$ 300,000
Sheriff	Telemedicine Cart	$ 30,000
Tax Office	Voter Registration Software	$ 175,000
Transportation and Natural Resources	Failing Vehicles	$ 200,000
Transportation and Natural Resources	ADA Upgrades and New Sidewalks	$ 50,000
Transportation and Natural Resources	Work Order System Additional Funds	$ 312,828
Total Capital Acquisition Resources Reserve Earmarks		**$ 3,149,726**

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

An Emergency Reserve was first established in FY 2010. 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 2017 Adopted Budget maintains a $5 million reserve. This level was recommended in the context of the continued need to maintain the County's strong financial position in the event that there are unforeseen economic changes or natural disasters that this reserve could mitigate in a future year.

SPECIAL PURPOSE RESERVES

Special purpose reserves can represent planned future spending at a funding level 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 – $4,200,000
The FY 2017 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 proposed IJS reserve of $4,200,000 consists of the following:

- $2,500,00 Courts Adult Case Management System (ACMS) payment to be determined through a Request for Proposal
- $1,000,000 Hardware for Courts ACMS project
- $200,000 On Base Technical Assistance
- $500,000 planning for the Juvenile case management system

Reserve for Interlocal Agreements – $3,530,978
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, $3,530,978 has been included as a reserve for estimated FY 2017 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.

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, FY 2015 and FY 2016 to mitigate the potential loss of key state funds, and this reserve includes one-time funds of $1,000,000 to address any potential legislative impacts to County departments and offices in light of the upcoming 85th Legislative Session.

Sheriff's Office Overtime Reserve – $736,310
Due to changes in the pay cycle and pay scale for positions on the Peace Office Pay Scale (POPS) along with operational changes within TCSO and most recently, increased inmate population pressures, have resulted in the increased use of overtime in the Sheriff's Office. The Sheriff's Office typically has been able to absorb overtime expenditures in excess of the budget through savings from vacant positions. In recent years higher overtime expenditures than in the past have resulted in the need to establish a special overtime reserve. Transfers from the reserve occurred in FY 2014 and FY 2015 and are projected to be needed in FY 2016 as well.

For FY 2017, the Planning and Budget Office (PBO) originally estimated an overtime need in excess of budget of $2,000,000 on the high end of our planning estimate in the FY 2017 budget parameters accounting on increases in the average daily population (ADP) for inmates in custody of the Sheriff's Office. Rather than budgeting the full $2,000,000 in reserve, PBO is recommending an overtime reserve be established totaling $736,310 with the remaining $1,283,340 of our original estimate to fund 18 Corrections Officers within TCSO. These new positions would assist TCSO in managing the additional posts necessary due to the higher inmate population without having to use overtime.

SMART Building Maintenance Reserve – $476,905

The SMART Building Reserve will be continued in FY 2017 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 of $476,905 is funded by a maintenance fee included in the lease agreements between Travis County and Adult Probation (CSCD).

Annualization Reserve – $1,058,644

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 the reserve. This practice avoids the ratchet effect in the following year when the full year amount will be expensed. For FY 2017, the Annualization Reserve is $1,058,644.

SECTION II – BUDGET ORDERS

Travis County Commissioners Court
Work Session Agenda Request

Meeting Date: September 27, 2016

Agenda Language: Consider and take appropriate action on Order approving the Travis County Budget for Fiscal Year 2017.

Prepared By/Phone Number: Yolanda Aleman / (512)854-9106
Elected/Appointed Official or Department Head: Jessica Rio, County Executive, Planning and Budget

Commissioners Court Sponsor(s): Sarah Eckhardt, County Judge

Background/Summary of Request and Attachments: This is the required order for the adoption of the FY 2017 Travis County Budget. The Proposed Budget will be submitted to the County Clerk's Office for public view on Friday, September 23, 2016.

Staff Recommendations: PBO recommends approval.

Issues and Opportunities: Please see attached documentation

Fiscal Impact and Source of Funding: The FY 2017 total budget for all funds totals $1,004,038,708. The General Fund, the largest fund within the County, is used to account for general operations and activities and totals $701,046,781 for FY 2017.

Please see attached documentation.

Required Authorizations:
Jessica Rio, Planning and Budget Office, (512)854-9106
Joe Hon, County Judge's Office, (512)854-9555

AGENDA REQUEST & BACKUP MATERIALS DEADLINE: Agenda requests and backup materials must be submitted in PDF format via email to agenda@traviscountytx.gov by **12 noon on Tuesday** in order to be considered for inclusion in the following week's voting session.

Revised 15-02-06

COMMISSIONERS COURT ORDER
SETTING BUDGET FOR TRAVIS COUNTY
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2017

DATE: September 27, 2016

STATE OF TEXAS §
COUNTY OF TRAVIS §

RECITALS

By Commissioners Court Order dated September 27, 2016, the Commissioners Court has set the tax rates and levied taxes based on the tax requirements identified in the County budget for the fiscal year beginning October 1, 2016.

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, 2016 and ending September 30, 2017 and filed with this Commissioners Court, the County Clerk and the County Auditor on September 23, 2016.

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 23, 2016.

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 27, 2016, at 9:00 a.m., 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, 2016 and ending September 30, 2017:

1. The budget for Travis County, Texas, for the period beginning October 1, 2016 and ending September 30, 2017 includes the following documents, which were filed with the County Clerk and County Auditor on September 23, 2016 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 2017 Issuances,

    1.3 Current Proposed Budget for Voter Authorized Bonds and State Highway Bonds for Fiscal Year 2017 Issuances,

    1.4 Position List which includes new positions,

    1.5 Elected Officials salaries as stated in Order dated July 19, 2016, setting these salaries,

    1.6 The Budget Rules for Fiscal Year 2017 which govern the expenditures of funds under the Proposed Budget, and

    1.7 Auditor's Revenue Estimate and Recapitulation Financial Statement.

2. The budget for Travis County, Texas, for the period beginning October 1, 2016 and ending September 30, 2017 includes the following documents, which are not yet available and will be filed with the County Clerk on or before December 15, 2016, 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 2016 and properly encumbered balances at the end of the Fiscal Year 2016, including balances initially pre-encumbered and encumbered prior to Fiscal Year 2016, 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, 2016,

   2.2 Capital account balances as of September 30, 2016 to the extent that they do not exceed $300,000,000,

   2.3 An amount of Voter Authorized Bonds, State Highway Bonds and Certificates of Obligation to be issued that does not exceed $450,000,000, and

   2.4 Re-appropriated grant funds for the end of Fiscal Year 2016 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 $2,319,038,708.

4. The budget for Travis County for the period beginning October 1, 2016 and ending September 30, 2017 includes employee and retiree health and other benefits that are determined annually. The budget for Travis County for the period beginning October 1, 2016 and ending September 30, 2017 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, 2017, 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 27, 2016,

on motion made by: Commissioner Gómez,

and seconded by: Commissioner Daugherty.

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

Sarah Eckhard, County Judge

Absent
Ron Davis
Commissioner, Precinct 1

Brigid Shea
Brigid Shea
Commissioner, Precinct 2

Gerald Daugherty
Gerald Daugherty
Commissioner, Precinct 3

Margaret Gómez
Margaret Gómez
Commissioner, Precinct 4

Members voting against budget: _____

Members abstaining from voting on budget: _____

Members absent: Commissioner Davis

COMMISSIONERS COURT ORDER
MAKING TAX LEVIES FOR TRAVIS COUNTY, TEXAS
FOR THE TAX YEAR BEGINNING JANUARY 1, 2016

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, 2016, which will be due no later than January 31, 2017 at the following tax rates:

MAINTENANCE AND OPERATIONS

$.3222 Total Maintenance and Operations Tax

DEBT SERVICE:

$.0616 Total Debt Service Tax

I. On motion by: Judge Eckhardt,

Seconded by: Commissioner Gómez,

The following was adopted by the Commissioners Court on September 27, 2016:

It is moved that the property tax rate be increased by the adoption of a tax rate of $.3222 for maintenance and operations, which is effectively a two and eighty seven hundredths percent (2.87%) increase in the tax rate, and there is hereby levied for the current tax year an ad valorem tax of $.3222 for each $100 valuation of all taxable property for general operating purposes.

Voting in favor of the Motion:

Sarah Eckhardt, County Judge

Absent
Ron Davis, Commissioner, Precinct 1

Brigid Shea
Brigid Shea, Commissioner, Precinct 2

Gerald Daugherty, Commissioner, Precinct 3

Margaret Gómez, Commissioner, Precinct 4

THE TAX RATE WILL EFFECTIVELY BE RAISED BY TWO AND EIGHTY SEVEN HUNDREDTHS PERCENT (2.87%) 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 $9.00.

II. On motion by: Judge Eckhardt,

Seconded by: Commissioner Gómez,

The following was adopted by the Commissioners Court on September 27, 2016:

There is hereby levied for the current tax year an ad valorem tax of $.0616 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

Absent
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 $.3222 for maintenance and operations and a tax rate of $.0616 for debt service and a total County tax rate of $.3838 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 no less than monthly regular terms during the fiscal year commencing October 1, 2016 and ending September 30, 2017.

The Commissioners Court of Travis County, Texas hereby further orders that September 29, 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, 2016 and ending September 30, 2017.

Date of Order: September 27, 2016

TRAVIS COUNTY COMMISSIONERS COURT

Sarah Eckhardt, County Judge

Absent
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, 2017

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, 2016 and ending September 30, 2017:

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, 2016 and ending September 30, 2017.

This order is adopted at an open meeting of Commissioners Court of Travis County, Texas, held on July 19, 2016,

on motion made by Commissioner Margaret Gómez,

and seconded by Commissioner Ron Davis.

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

Sarah Eckhardt, County Judge

Voted "no"

Ron Davis
Commissioner, Precinct 1

Brigid Shea
Commissioner, Precinct 2

Gerald Daugherty
Commissioner, Precinct 3

Margaret Gómez
Commissioner, Precinct 4

ATTACHMENT A

Elected Official[1]	Total FY 2017 Annual Salary
District Judge (County Portion)[2,3]	$ 18,000.00
Probate Judge[4]	$166,809.00
County Court at Law Judge[2]	$157,000.00
Justice of the Peace 1-5[2]	$118,176.00
District Attorney (County Portion)	$ 37,266.00
County Attorney	$173,918.00
County Judge[5]	$124,972.00
County Commissioner 1-4	$103,952.00
Constable 1-4	$ 97,456.00
Constable 5	$101,448.00
Sheriff	$143,480.00
District Clerk	$126,416.00
County Clerk	$126,416.00
Tax Assessor-Collector	$126,416.00
County Treasurer	$100,558.00

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, 2017 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, 2016 and ending September 30, 2017, Judge David Crain, Judge Brenda Kennedy, Judge Orlinda Naranjo, Judge Gisela Triana, 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."

   During the fiscal year beginning October 1, 2016 and ending September 30, 2017, Justice of the Peace Herb Evans receives $3,255.12 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 Courts, 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, 2016 and ending September 30, 2017, 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 27, 2016,

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 27, 2016 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, 2016 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, 2016 and ending September 30, 2017, 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, 2016 and ending September 30, 2017, as stated in Attachment A, is hereby finally approved and adopted for that period. No expenditures of the funds of Travis County Bee Cave Road District # 1 shall be made for that period, except in strict compliance with this budget, unless it is amended according to the laws of the State of Texas.

DONE IN OPEN MEETING on September 27, 2016.

Sarah Eckhardt, County Judge
Board Member

Absent
Ron Davis, Commissioner
Board Member

Brigid Shea
Brigid Shea, Commissioner
Board Member

Gerald Daugherty
Gerald Daugherty, Commissioner
Board Member

Margaret Gómez
Margaret Gómez, Commissioner
Board Member

Attachment A

Travis County Bee Cave Road District # 1

Fiscal Year 2017
Tax Year 2016
Budget

Estimated Available Balances &
Debt Service Fund Requirements

Beginning Fund Balance		$268,625.00
Revenues:		
Current Taxes	$1,114,847.00	
Delinquent Taxes	$0.00	
Interest Revenue	$3,670.00	
Total Revenues		$1,118,517.00
Expenditures:		
Principal	$475,000.00	
Interest	$640,250.00	
Miscellaneous Fees	$1,000.00	
Appraisal District Fees	$6,120.00	
Total Expenditures		$1,122,370.00
Ending Fund Balance		$264,772.00

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, 2016

DATE: September 27

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, 2016, which will be due no later than January 31, 2017:

DEBT SERVICE: $0.2599 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 27, 2016:

On motion by: Commissioner Daugherty,

Seconded by: Commissioner Gómez,

There is hereby levied for the tax year beginning January 1, 2016, an ad valorem tax of $0.2599 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
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 27, 2016:

On motion by: Commissioner Daugherty,

Seconded by: Commissioner Gómez,

The only component of the Travis County Bee Cave Road District # 1 tax rate for the tax year beginning January 1, 2016, 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 $0.2599 for each $100 valuation of all taxable property.

Voting in favor of the motion:

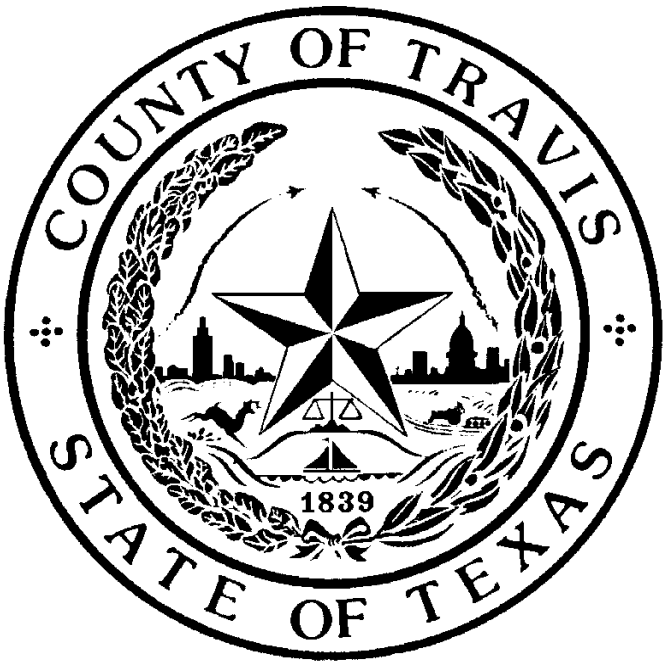
Sarah Eckhardt, County Judge
Board Member

Absent
Ron Davis, Commissioner
Board Member

Brigid Shea
Brigid Shea, Commissioner
Board Member

Gerald Daugherty, Commissioner
Board Member

Margaret Gómez, Commissioner
Board Member


COUNTY OF TRAVIS
1839
STATE OF TEXAS

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 been 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

	Fiscal Year Ended September 30			
	2007	**2008**	**2009**	**2010**
Assessed value of *real* property	$ 87,385,224,698	$ 99,318,629,135	$ 111,469,687,610	$ 115,805,577,308
Debt limit rate	x 25 %	x 25 %	x 25 %	x 25 %
Amount of debt limit	21,846,306,175	24,829,657,284	27,867,421,903	28,951,394,327
Unlimited Tax Bonds	219,375,445	246,505,212	235,218,567	211,230,905
Legal debt margin	$ 21,626,930,730	$ 24,583,152,072	$ 27,632,203,336	$ 28,740,163,422
Total debt applicable to the limit as a percentage of debt limit	1.00%	0.99%	0.84%	0.73%

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					
	2011	**2012**	**2013**	**2014**	**2015**	**2016**
	$ 111,502,473,706	$ 113,340,515,940	$ 116,608,086,108	$ 125,151,246,186	$ 142,703,927,488	$ 167,795,328,442
	x 25 %	x 25 %	x 25 %	x 25 %	x 25 %	x 25 %
	27,875,618,427	28,335,128,985	29,152,021,527	31,287,811,546	35,675,981,872	41,948,832,111
	189,426,777	198,166,335	207,334,735	222,877,143	181,772,609	154,749,155
	$ 27,686,191,650	$ 28,136,962,650	$ 28,944,686,792	$ 31,064,934,403	$ 35,494,209,263	$ 41,794,082,956
	0.68%	0.70%	0.71%	0.71%	0.51%	0.37%

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			
	2007	**2008**	**2009**	**2010**
Assessed value of all taxable property	$ 96,239,193,035	$ 109,233,886,893	$ 122,147,526,968	$ 126,199,553,706
Debt limit rate	x 5 %	x 5 %	x 5 %	x 5 %
Amount of debt limit	4,811,959,652	5,461,694,345	6,107,376,348	6,309,977,685
Amount of debt applicable to debt limit:				
Gross bonded debt	535,569,525	557,055,286	540,353,567	622,255,905
Less: Amounts set aside to repay general debt	11,300,206	13,872,599	13,608,314	14,140,251
Total amount of net debt applicable to debt limit	524,269,319	543,182,687	526,745,253	608,115,654
Legal debt margin	$ 4,287,690,333	$ 4,918,511,658	$ 5,580,631,095	$ 5,701,862,031
Total net debt applicable to the limit as a percentage of debt limit	10.90%	9.95%	8.62%	9.64%

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.

Fiscal Year Ended September 30					
2011	**2012**	**2013**	**2014**	**2015**	**2016**
$ 120,562,406,243	$ 123,337,210,719	$ 128,405,120,800	$ 137,002,312,328	$ 155,121,388,557	$ 180,623,105,483
x 5 %	x 5 %	x 5 %	x 5 %	x 5 %	x 5 %
6,028,120,312	6,166,860,536	6,420,256,040	6,850,115,616	7,756,069,428	9,031,155,274
620,551,777	655,566,335	646,334,735	673,962,143	708,297,609	720,509,155
14,910,298	14,377,853	18,264,468	18,252,771	16,046,634	15,803,203
605,641,479	641,188,482	628,070,267	655,709,372	692,250,975	704,705,952
$ 5,422,478,833	$ 5,525,672,054	$ 5,792,185,773	$ 6,194,406,244	$ 7,063,818,453	$ 8,326,449,322
10.05%	10.40%	9.78%	9.57%	8.93%	7.80%

FY 2017 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

The budget guidelines provide the framework needed for the Planning and Budget Office to recommend a sound Preliminary Budget in line with the Commissioners Court's funding priorities. Travis County's annual budget guidelines also provide assistance to County offices and departments in the preparation of their budgets. In effect, the budget process begins with the adoption of these guidelines by the Commissioners Court.

While there are more than 50 elected and appointed officials and many more department heads and managers, Travis County is fortunate to enjoy a collaborative environment amongst its public servants. Every year, the budget process illustrates the thoughtfulness and creativity that goes into managing very limited resources in a time of unlimited needs. The success of the budget process is dependent on taking a universal perspective on our core mandates and identifying the programs that will best serve our residents. The Planning and Budget Office is charged with working with all County offices and departments to assist in finding the appropriate balance between limited available resources and the funding required to efficiently and effectively execute the services provided by our County government for the residents of Travis County.

The Guidelines shape discussion on the development of a Preliminary Budget which is used as a basis for the adoption of the budget for the upcoming fiscal year. These guidelines will provide the necessary broad direction on the levels of funding to consider for the upcoming fiscal year as well as the criteria to assist in budget preparation.

Economic Outlook

Economic indicators continue to point towards economic growth for Travis County, even amid a downgrading of the global economic growth forecast by the International Monetary Fund and the continued decline in oil prices. 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.

On the National Front

On December 16, 2015, the Federal Reserve announced that it would be raising short-term interest rates to a range between 0.25% and 0.5%. In announcing the interest rate increase, the Fed projected that economic activity would continue to expand at a moderate pace and labor market conditions would continue to strengthen, given the view that the effects of declines in energy and import prices will be transitory.

> "We usually don't comment on other central bank decisions, but one has to say that the decision the Fed took was appropriate given the position of the U.S. economy."
>
> Mario Draghi
> President, European
> Central Bank
> World Economic Forum

The third estimate of real Gross Domestic Product (GDP) released by the U.S. Bureau of Economic Analysis (BEA) on December 22, 2015, shows that the economy grew at an annual rate of 2.0% 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.

On the jobs front, the Employment Situation Summary issued by the Bureau of Labor Statistics on January 8, 2016 shows that the economy added 292,000 nonfarm jobs in December 2015. Employment growth had averaged 252,000 new nonfarm jobs per month over the past three months. Meanwhile, the unemployment rate remained at 5.0% for the third month in a row. However, the unemployment rate for African Americans remains at 8.3% and for Hispanics at 6.3%.

According to Fannie Mae's "Home Purchase Sentiment Index" for December 2015, "consumers said they believe now is a good time to sell a home…although the share who believe now is a good time to buy remained flat…." Doug Duncan, Senior Vice President and Chief Economist at Fannie Mae reports that "Brightening economic prospects, if sustained, should stimulate demand for homeownership. However, continuing upward pressure on rental prices and constrained housing supply, particularly for starter homes, may mean prospective first-time homebuyers could face affordability constraints."

The Congressional Budget Office (CBO), in its "Summary of The Budget and Economic Outlook: 2016 to 2026" released on January 19, 2016, forecasts continued economic expansion in 2016 and 2017. However, the CBO predicts that without changes to current laws, the federal deficit will grow over the next 10 years as will the amount of debt held by the public.

The Texas Economy and Long-Term Challenges

At the state level, nonfarm employment in Texas grew a modest 1.4% from December 2014 to December 2015. The unemployment rate also ticked up from 4.6% to 4.7% in that timeframe. In addition, 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 and the concomitant loss of jobs in that industry.

> "Looking ahead to 2016, consumers are expecting little change in both business conditions and the labor market. Expectations regarding their financial outlook are mixed, but the optimists continue to outweigh the pessimists."
>
> Lynn Franco
> Director of Economic Indicators
> The Conference Board

The Federal Reserve Bank of Dallas notes in its December 21, 2015 "Texas Economic Indicators" that the Texas economy continues to expand, though at a modest 1.1% annual rate, slower than the national rate. Texas housing starts decreased by 12.5% over the prior year.

The recent steep drop in oil and gas prices leads several economists 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 has the 5th lowest per student expenditures on public education for the 2012-2013 school year.

Of possibly greater impact to Travis County than the statewide economy are potential changes implemented by the 85th Texas Legislature, which will be convened in January 2017. Changes implemented by the 84th Texas Legislature in 2015 resulted in moderate impacts to Travis County. However, the creation of a new Texas Senate Select Committee on Property Tax Reform and Relief points to continued legislative scrutiny on the ad valorem property tax and its impact on homeowners. The Select Committee began holding public hearings in December 2015 and The Quorum Report quoted Committee Chairman Paul Bettencourt as stating: "Today is the next step in the process to deliver meaningful property tax relief and appraisal reform for all Texans. The recent victory of Prop 1 with 86% of the vote is indicative of Texans' frustration with this out of control system."

The Travis County Economy

The Austin Metropolitan Statistical Area (MSA), which includes all of Travis County, surpassed the two million-person population mark in the fall of 2015, according to the City of Austin demographer, Ryan Robinson. The Austin MSA has joined the ranks of big cities with the corresponding big city growing pains.

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. In a recent presentation to the Home Builders Association of Greater Austin, Brian Kelsey of Civic Analytics reported that 25% of all persons aged 25+ who moved to Austin from 2006-2014 hold a graduate degree. These graduate degree holders have median earnings of $63,089 and average annual earnings of over $90,000. The higher earnings of newcomers have resulted in a demand for higher priced housing. Kelsey also projected that the Austin economy would add 31,590 jobs in 2016, a growth rate of 3.1%.

While the number of high paying jobs has been increasing, the poverty rate in Travis County also increased – from 14.7% in 2007 to 19.2% in 2010 – during the height of the Great Recession. While this trend has reversed with the 2014 poverty rate at 17%, it is still higher than the pre-recession rate.

Population growth has increased demand in the housing market and the supply has not kept pace, as is evidenced through increased local housing prices and rents. A December 31, 2015, Austin American Statesman article reported that Austin area rents averaged $1,190 per month, an all-time high. More recently, the Statesman reported the median home sales price in the area hit a new high of $263,900 at the end of 2015. Eldon Rude, principal of 360 Real Estate Analytics, predicted that the housing market in 2016 will continue growing strongly.

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.

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.

Central Texas as a region also faces significant transportation challenges. Travis County contains eight of the 100 most congested road segments in Texas, according to a study by the Texas A&M Transportation Institute and Texas Department of Transportation. Through involvement 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.

> "[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)

Over the last several months, Austin and its surrounding MSA has made many "top ten" lists including the #3 best city to find a job and the #1 best big city to live in (WalletHub), the #1 best city for young entrepreneurs (NerdWallet), the #2 overall real estate prospects market (PwC), the #1 biggest boom town in the US (Forbes), and the #5 most future-ready city in America. While the Travis County and broader Austin-Round Rock MSA economies are projected to continue growing at a healthy 4.4% rate in the near term, the uncertainty in the global economy, dropping oil prices and their effect on state revenues, and the region's growing pains will continue to impact the Travis County budget.

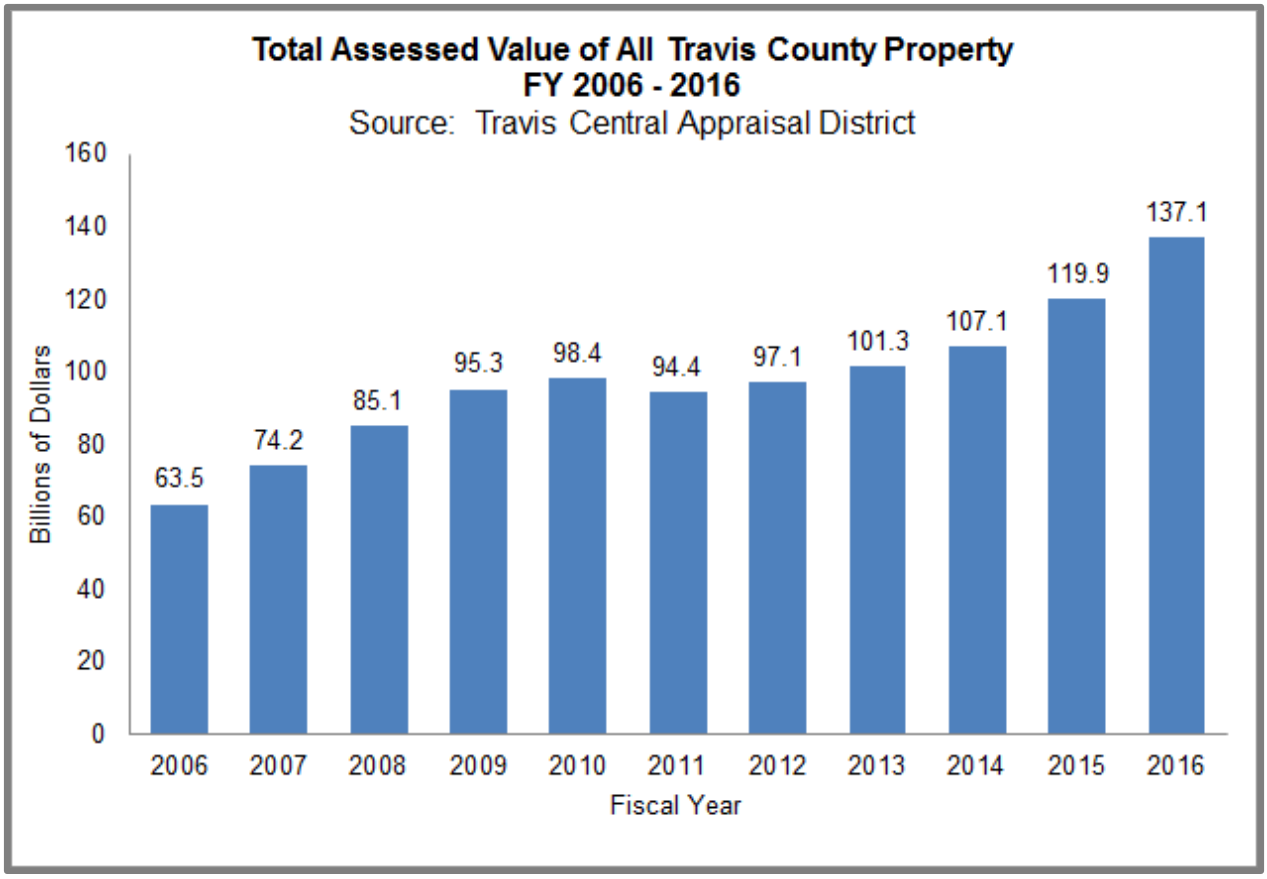
Intergovernmental Relations Office staff has begun work with the Planning and Budget Office and other departmental staff to track the work of legislative committees in the interim, to begin identifying issue areas for Commissioners Court to consider including in the County's legislative agenda for the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

Five-Year Financial Forecast

Last year, PBO formally incorporated a five-year financial forecast for the County's operating budget as part of the guidelines in an effort to strengthen financial discussions with the Commissioners Court. The following five-year financial forecast provides a platform to discuss priorities, prepare for the FY 2017 budget process, and plan for future years. This forecast is based on historical and current growth and tax rate trends. The assumptions underlying the projections were prepared in consultation with the Travis Central Appraisal District (TCAD) and the County Auditor's Office. Forecast estimates reflect conservative growth assumptions based on current information and will be further refined for FY 2017 as additional information becomes 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 2.0% 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 from 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 5.72% per year since 2006, as compared to the ten year compounded growth rate of 5.95% presented last year. This readjustment in the long-term growth trajectory reflects a marked effort by the Commissioners Court to serve an ever growing population without significant impacts to property taxes paid by residents. The compounded growth rate has been decreasing slightly because departmental budgets have grown at a lower rate in recent years. Departmental budgets grew 5.41% in FY 2016 and 3.50% in FY 2015. This slower growth resulted from a desire by 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 2006 to 2016, the total assessed value of all Travis County property has grown from $63.5 billion to $137.1 billion.



The five-year financial forecast modeling scenarios include assumptions about the value of properties to be certified as of January 1, 2016 that will be used to prepare the FY 2017 budget. The Chief Appraiser releases this information in July of each year. The year one assumptions serve as the baseline for the estimated net taxable value for the five-year planning horizon. These preliminary estimates will change as new information 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 2017 budget process.

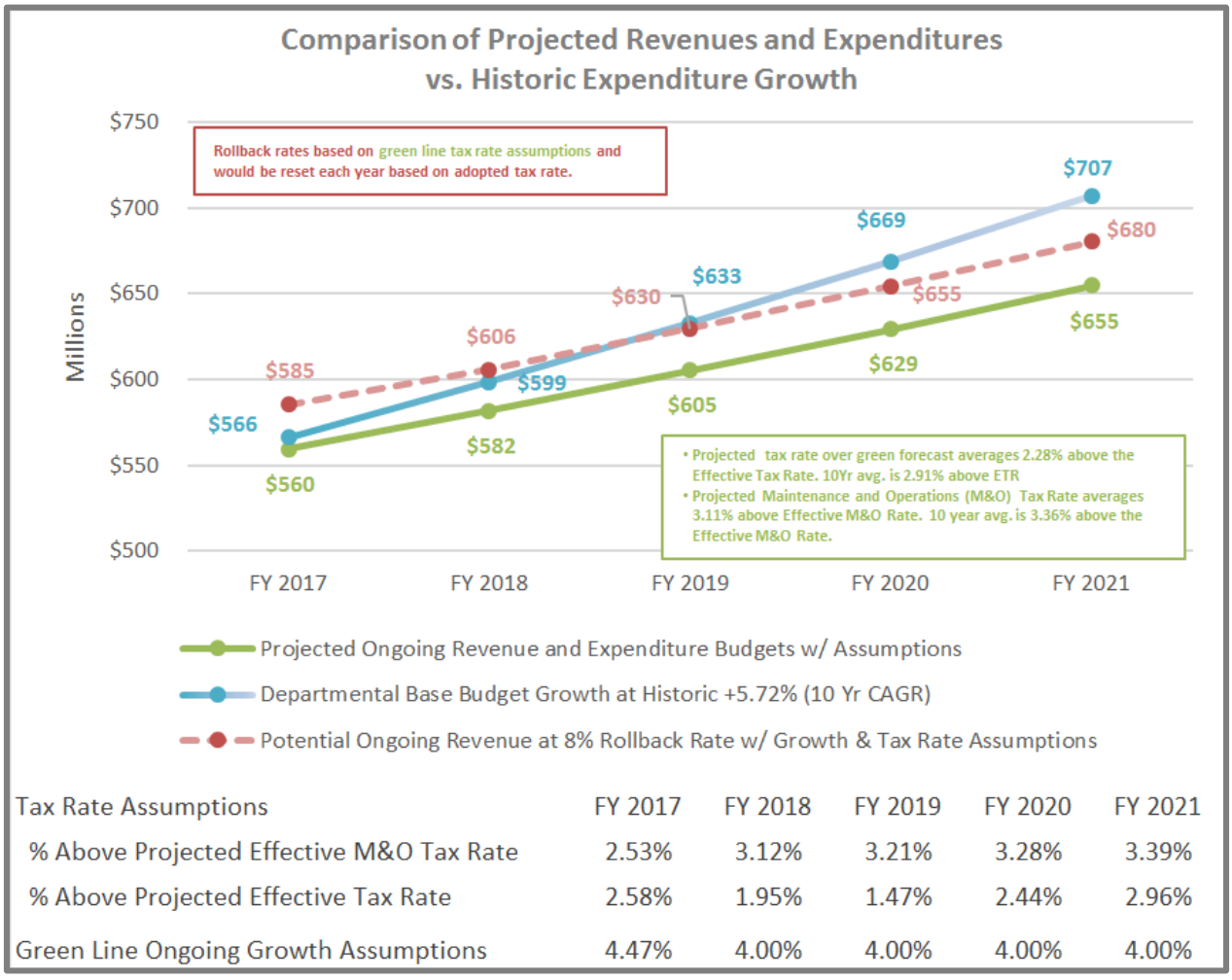
Property Tax Base Assumptions 2016-2021

Fiscal Year	New Construction Value	Net Taxable Value (NTV)	Total NTV Growth
FY 2016 Certification	$4.1 billion	$137.1 billion	14.3%
FY 2017	$2.7 billion	$147.9 billion	8.0%
FY 2018	$2.5 billion	$156.8 billion	6.0%
FY 2019	$2.4 billion	$163.0 billion	4.0%
FY 2020	$2.3 billion	$168.8 billion	3.5%
FY 2021	$2.2 billion	$173.9 billion	3.0%

New construction is estimated to be $2.7 billion for FY 2017. This estimate was derived after consultation with the Chief Appraiser. New construction was $4.1 billion for FY 2016 and

averaged $2.8 billion from FY 2013 to FY 2015. We believe that utilizing a planning figure of $2.7 billion at this early stage of the budget process is prudent. Underlying assumptions will continue to be refined as we moves closer toward the receipt of the January 1, 2016 certified values that will be used in the final calculations of tax rates for the FY 2017 budget process.

The forecast that follows uses these assumptions to illustrate County budgetary growth and related estimated property tax rates compared with historical growth and past guidance regarding small incremental growth above the Effective Tax Rate and Effective Maintenance and Operations Tax Rate.



Tax Rate Assumptions	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
% Above Projected Effective M&O Tax Rate	2.53%	3.12%	3.21%	3.28%	3.39%
% Above Projected Effective Tax Rate	2.58%	1.95%	1.47%	2.44%	2.96%
Green Line Ongoing Growth Assumptions	4.47%	4.00%	4.00%	4.00%	4.00%

Forecast Model: Travis County is transitioning to more performance based budgeting practices that strategically add resources to programs willing to participate in an intense program review process during its pilot period. This approach, along with a focus on affordability has allowed the budget to conform to a slower rate of growth in recent years. The forecast model projects that the County will continue to grow at a slower rate than the prior year and remain within past guidance provided by the Commissioners Court.

This model limits the ongoing expenditure growth to balance the County budget at conservative estimated property tax rates that are below the 10-year average of the increase above both the Effective Tax Rate and Maintenance and Operations Tax Rates. This forecast assumes ongoing revenue and expenditure growth would be approximately 4% per year. The model anticipates sufficient revenue to cover cost drivers each year with some limited level of resources for workforce investment.

This assumed growth rate is lower than:

- the 2016 departmental budget growth of 5.41%; and
- the average departmental growth over the last ten years of 5.72%.

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

It is important to note that such conservative forecasted growth could be a challenge, but may be necessary to stay within past property tax rate guidance from the Commissioners Court. This challenge will be most evident as property tax valuations are not likely to continue to grow at the unprecedented rates seen these last few years.

This model does not take into account additional program enhancements or new unfunded mandates from the State that may come into effect with the decline in sales tax and severance tax at the State level. Offices and departments would be required to manage within their target budgets and redirect internal resources to execute the County's priority goals. Limited program enhancements such as pilot programs may be possible with slight shifts in projected tax base values and new construction growth.

PBO Proposal: During the FY 2016 budget process, the Commissioners Court allowed PBO the flexibility to prepare a Preliminary Budget assuming a tax rate that provided sufficient resources to cover identified priorities and base target budgets. PBO recommends a similar approach for the FY 2017 budget process, noting that in addition to known cost drivers and program priorities, workforce investment has been addressed at this early stage as a budget priority by the Commissioners Court.

FY 2017 Budget Drivers

The Planning and Budget Office has annually prepared estimates of known cost drivers that demand careful consideration by the Commissioners Court. The impact of these budget priorities has increased in recent years and shaped the formulation of the Preliminary Budget.

The Planning and Budget Office will present priority budget items, including workforce investment, to the Commissioners Court within the context of previous Court direction. The section below also provides the Commissioners Court additional information relating to the potential flexibility of each cost driver under "Other Considerations".

Debt Service

Principal and interest on outstanding debt has been one of the most significant incremental budget cost drivers in the last few years. Debt service is expected to increase more than $4.4 million in FY 2017 based on debt previously issued and projects approved in the FY 2016 Adopted Budget. The table below provides a perspective on the increase in debt service requirements in recent years.

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Debt Service in Millions	$74.6	$77.2	$80.8	$86.0	$93.4	$97.8
Increase		$2.6	$3.6	$5.2	$7.4	$4.4

Other Considerations: Principal and interest payment obligations must be met. The County will incur the first payment for debt issued in FY 2016 for already approved capital projects in FY 2017. PBO uses conservative interest rate assumptions to ensure appropriate planning figures. However, the County's Financial Advisors routinely keep the County informed of any refunding opportunities. The County has saved $12.9 million (gross) over the last five years related to the refinancing of existing debt at lower interest rates.

Maintenance and Operations

The figures listed on the next page represent projected FY 2017 expenditures that, unless other direction by Commissioner Court is provided, will require additional funds to be made available either through significant reallocations of existing County resources or by the addition of new on-going resources.

FY 2017 Preliminary Estimates	Low Ongoing	Mid Ongoing	High Ongoing
Departmental Target Budgets	**$535.5 M**	**$535.5 M**	**$535.5 M**
Workforce Investment & Countywide Drivers			
Compensation Increases (Market, POPS, Other Compensation)	$8.7 M	$8.7 M	$8.7 M
Benefits	4.3 M	5.0 M	5.6 M
Interlocal Agreements & TIF	2.0 M	2.7 M	3.4 M
Subtotal Workforce Investment & Countywide Drivers	$15.0 M	$16.4 M	$17.7 M
Program Specific Drivers			
Sheriff's Office Inmate Costs & Overtime	$1.5 M	$2.0 M	$2.6M
BCP Transfer	1.5 M	2.0 M	2.5 M
Indigent Attorney Fees MCE/Managed Assigned Counsel	0.9 M	0.9 M	0.9 M
Tech-Related and Other Approved Project Operating Costs	0.8 M	1.0 M	1.1 M
Other Commissioners Court Priorities	1.6 M	1.7 M	1.7 M
Pilot Program Recommendations	0.1 M	0.1 M	0.1 M
Subtotal Program Specific Drivers	$6.4 M	$7.7 M	$8.9 M
Total	**$556.9 M**	**$559.6**	**$562.1 M**
Preliminary Estimated Increase	**$21.4 M**	**$24.1 M**	**$26.6 M**

Departmental Target Budgets

The FY 2017 Target Budget represents the FY 2016 Adopted Budget plus the annualized impact of any increases approved for FY 2016, 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 2017 is $535.5 million and represents the amounts needed to continue approved programs in offices and departments for the next fiscal year.

Other Considerations: PBO annually reviews departmental base budgets during the budget process. Much of this work is performed in the context of the annual budget process and therefore often involves working with departments to identify flexibility within their budgets to better accomplish their goals and mission. This analysis oftentimes results in recommendations from PBO for offices and departments to internally fund budget requests that otherwise would be requested to be funded with new tax dollars. In addition, there is an organizational review currently in process for those departments that report to the Commissioners Court, as well as the Purchasing Office. Outcomes from that external review may result in changes in the distribution of resources within the organization to better meet countywide mission and long-term goals. PBO will assist the Commissioners Court in implementing prioritized recommendations from the study.

Countywide Cost Drivers

1. Compensation

The Commissioners Court recognizes its workforce as its most valued resource. Travis County has a compensation philosophy that prioritizes the recruitment, motivation and retention of employees capable of providing exemplary service for the residents of Travis County by using a total compensation system that is fair, flexible and market competitive. While compensation encompasses much more than direct wages, the guidelines will address potential funding for salary increases within the parameters of the approved compensation policy, approved September 9, 2015. Below is a table that summarizes employee salary compensation increases since FY 2012.

History of Employee Salary Compensation, FY 2012 – FY 2016

Employee Type	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Classified	≈ 3.5% MSS Adj[1]	0%	3% across the board increase	$1,000[3]	≈ 3.0% MSS Adj[4]
Peace Officer Pay Scale	11.4% avg. inc. for all POPS[2] No Step	0% No Step	0% No Step	One Step Increase	One Step Increase

[1]This increase was effective April 2012.

[2]This increase was effective September 2012.

[3]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.

[4]The County's living wage was increased to $13 per hour for regular employees and non-seasonal temporary employees.

Classified Employees: The Compensation Committee is charged with making recommendations to the Commissioners Court about compensation-related matters for the upcoming fiscal year. These meetings are underway and will include consideration of funding availability presented in these guidelines. The Committee met in late November and began discussions about a benchmark survey, point factor system, executive pay scale, pay for performance, career ladders and the development of its recommendation for FY 2017. The Human Resources Department will update the Commissioners Court on the work of the Compensation Committee meeting on February 11, 2016.

POPS Employees: 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 is approved by Commissioners Court. The cost drivers presented for compensation provide sufficient flexibility to fund one step increase for employees on the Peace Officer Pay Scale.

Other Considerations: These preliminary assumptions will be tested by the Compensation Committee and Benefits Committee as recommendations are formulated and presented to Commissioners Court later in the spring. PBO looks forward to being a resource to the Commissioners Court during this process and invites discussions to continue to recognize total compensation including cash compensation, health insurance, life insurance, retirement annuity, vacation leave, sick leave, personal leave, free parking, holidays and elements of work/life balance (when comparable and measurable) and the support of employee mobility.

2. Employee Benefits

Health Benefits: Refined cost estimates for benefits in the upcoming fiscal year are not generally known until later in the budget process. However, it is important to provide an estimate for these guidelines and the best way to formulate this estimate is based on historic increases experienced by the County in recent years. While in FY 2016, the County experienced a 10.5% cost increase, this type of dramatic increase has not been the norm as shown in the table on the next page. PBO recommends planning for an estimated 4% to 6% increase in the FY 2017 health plan. This is lower than the increase experienced last year; however, current expenditures in the fund are tracking to the budget. Furthermore, HRMD has informed PBO that internal audits have yielded some expected refunds from United Health Care that would impact the historic trends. The data below also indicates that plan design changes are made each year after the original estimate is received from the County's actuary to further refine the plan's allowable expenses so that the long-term costs are more sustainable to the County and plan participants.

Other Considerations: The Benefits Committee will continue discussing opportunities to align the plan, clinic and the employee wellness program (CARE) so that each program further advances consumerism. The continuation of these efforts will be important in future budget years even if a move to a full consumer driven plan is not proposed for FY 2017. In addition, the Committee will be working with a Benefits Consultant to benchmark the existing program with other entities, provide a budget forecast on the current plan and an analysis of reserve levels, and advise the

Committee on plan changes that promote consumerism. Specific areas to be considered include researching options on providing supplemental or Medicare Advantage plans for eligible retirees and the development of a strategic plan for the health plan for the next five years.

Increases in County's Composite Rate
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%

Retirement: For Plan Year 2016, Commissioners Court approved funding a COLA (Cost of Living Adjustment) at 50% of CPI for the County's retirees. This approach allowed for retirement dollars to be targeted towards those individuals who had lost the most buying power based on the retiree's original benefit payment amount and the corresponding inflation that has occurred since their retirement. For the FY 2016 budget, Commissioners Court approved maintaining the County contribution rate at 13.67%. The County was able to absorb the cost of the retiree COLA, even though it is estimated that the action had an annual cost of approximately $300,000. At that time, it was anticipated that the rate might be slightly impacted in FY 2017 as a result of the retiree COLA.

Recently, there has been increased volatility in the financial sector that may contribute further to the possibility that there may be an increase in the expected contribution rate for Travis County. However, TCDRS smooths losses over five years to better control the impact to participating jurisdictions. Therefore, any impact to Travis County is expected to be manageable.

PBO will explore the retiree COLA for FY 2017 once TCDRS releases cost figures during the summer, if directed by Court. Such an increase is not included in our planning figures. 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. PBO will be informed by TCDRS in the summer whether Travis County is now designated as having a repeating COLA.

3. Interlocal and Other Agreements

The County has interlocal agreements with the City of Austin and several other state and local partners to provided needed public services. These interlocal agreements include Emergency Medical Services, Public Health and Animal Control Services, the Regional Radio System, and the Combined Transportation, Emergency and Communications Center (CTECC).
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 2016 Waller Creek contribution is expected to be approximately $1.1 million.

The Central Booking Interlocal with the City of Austin is a large interlocal agreement that impacts the revenue received by the County. The revenue received from that interlocal is assumed to be continued in FY 2017.

Other Considerations: Travis County Executives are meeting to identify any potential for improvements to the manner that interlocal agreements are handled through the budget process. Some potential areas of focus include:

- Negotiating the interlocal agreements with similar County and City representation on each negotiating team in order to ensure that all agreements have uniform or similar terms.
- Identifying which agreements may be negotiated for longer than a one year term. Many of these negotiations occur either towards the end of the budget process or after the approval of the budgets and involve a great amount of staff time. Exploring whether longer term agreements can be negotiated could allow for greater certainty during the budget process and planning for future costs.

Another consideration related specifically to the EMS Interlocal is the Lost Creek station (Unit M21) as the primary operating area has been annexed by the City of Austin. The annual costs of this station is $1.0 to $1.3 million and could offset other potential costs increases related to the EMS Interlocal such as the 42 hour work week (requiring 53 additional FTEs at an annual cost of $1 million), if the staffing and costs are not redirected to other County areas.

Program Specific Cost Drivers

4. 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 $15.3 million.

Other Considerations: The BCP Interlocal with the City of Austin sets out how the transfer is calculated. Any changes would require review through the BCP Coordinating Committee and approval by the City Council and Commissioners Court and may need to include other funding alternatives to assure that the permit is not impacted.

5. 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.

Other Considerations: On October 13, 2015, the Commissioners Court approved the creating of a committee charged with studying and making recommendations on criminal indigent defense fees paid to appointed attorneys. This committee is currently meeting to provide the Commissioners Court additional information to better inform the budgeting process with regards to any decisions that the Criminal Court judges may make with regards to the fees paid to private attorneys for indigent defense in Travis County.

6. Tech-Related and Other Approved Project Operating Costs

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

Other Considerations: ITS is reviewing all current hardware and software licenses for opportunities to reduce ongoing maintenance costs. This includes reviewing the actual number of software licenses used on an ongoing basis and re-evaluating future hardware purchases with maintenance costs in mind. This review will continue through the spring and may require additional one time investments. It should be noted that the County's IT maintenance line item is budgeted through a zero-base budgeting method on an annual basis.

7. Sheriff's Office Inmate Costs and Overtime

The cost of providing care of inmates in Travis County custody has varied by year depending on a number of factors. The FY 2016 Adopted Budget includes ongoing and one-time resources for food, 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 costs exceed original projections. The actual amount needed for FY 2017 will be refined during the budget process. Additionally, overtime expenses are reviewed each year based on trends and increased salary costs. FY 2016 has begun with an increased inmate population and many staff vacancies which have contributed to increased overtime costs. It is important to be mindful of these costs due to their great impact on the overall budget.

Other Considerations: PBO will continue to explore with the Sheriff's Office potential ways to operate the most effective and efficient jail program possible. PBO is working with the office and other stakeholders to identify potential overtime efficiencies from the implementation of time keeping and shift scheduling system. In addition, PBO is supporting the Sheriff's Office's continued improvements to the services at the Travis County Correctional Complex. This includes the exploration of additional inmate medical and mental health services at the complex to

improve outcomes as well as continuing to identify national and local pharmaceutical programs to extend County resources.

Other Identified Budget Related Matters

There are a variety of additional issues that are likely to have an impact on the development of the FY 2017 Preliminary Budget. The Planning and Budget Office will work with offices and departments to continue monitoring these issues and others that may materialize and keep the Commissioners Court apprised of any substantive changes. Potential issues include:

- Organizational review and report;
- Continued support of County security, technology and infrastructure;
- External treatment for juveniles served by the Juvenile Probation Department;
- Additional staffing to meet current workload requirements;
- Changes in assumptions that impact the calculation of the tax rate and resulting revenue, such as new first-time exemptions, new construction values, or taxable value lost to successful appeals;
- Unexpected decreases in state or federal grant funds for established programs with proven results.

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: 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 2017, the Unallocated Reserve for the General Fund and Road & Bridge Fund will be continued in the General Fund at the historic 11% level. The debt service reserve will be reviewed and calibrated to reflect the Commissioners Court financial guidelines, proposed to be updated in FY 2016. An Allocated Reserve totaling 1% of budgeted expenditures, excluding earmarks, will be targeted in FY 2017 and a CAR Reserve will be continued in FY 2017.

The Emergency Reserve is planned to remain at $5 million for FY 2017. However, this reserve will be evaluated every year to determine if it is prudent to reduce the reserve. 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.

Special Purpose Reserves will be utilized as a mechanism to maintain funding for certain projects that are not executable at the time that the budget is adopted under the control of the Commissioners Court.

Tax Rate

Property taxes provide the main source of funding for the County's principal services. Market conditions have led to increased pressure on housing values and the Commissioners Court has been very responsive by providing aggressive and longstanding homestead exemptions. General homestead exemptions target tax relief to homeowners. Travis County offers the maximum 20% exemption allowed by Texas law. Furthermore, Travis County offers an additional $75,000 exemption on residential homesteads for homestead owners who are 65 years of age and older and/or disabled. This exemption was increased from $70,000 in FY 2016. 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. These and other exemptions result in $79 million in tax savings to Travis County homeowners from local exemptions.

Due to the guidance provided by the Commissioners Court for the FY 2015 and FY 2016 budget processes, the property tax bill for the average taxable homestead decreased as 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 both of these years. Commissioners Court remains committed to balancing funding for needed services against the affordability of the Travis County tax bill.

A managed tax policy approach recognizes that modest changes in the tax rate over time is 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.

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 priorities discussed earlier in this document. Preparing the FY 2017 Preliminary Budget at a proposed tax rate needed to balance the budget at the mid-range of anticipated budget priorities would result in an estimated $27 (2.43%) increase in the annual tax bill for a Travis County resident who owns an average-valued homestead. As noted earlier the property values used in the estimate are very preliminary and will be final after receipt of the certified values in late July.

Summary of FY 2017 Budget Priorities and
Estimated Tax Impact to the Average Taxable Homestead

Estimated Expenditures	**Low Range of Costs**	**Mid Range of Costs**	**High Range of Costs**
Workforce Investment and Cost Drivers	$21.3 M	$23.9 M	$26.5 M
Target Budgets	$535.5 M	$535.5 M	$535.5 M
Total	$556.9 M	$559.5 M	$562.1 M
Estimated Revenue	**Tax Rate @ 1.98% > Eff M&O 2.12% > ETR**	**Tax Rate @ 2.53% > Eff M&O 2.58% > ETR**	**Tax Rate @ 3.08% > Eff M&O 3.04% > ETR**
Revenue (Excludes Fund Balance)	$556.9 M	$559.5 M	$562.1 M
Revenue less Expenses	**Tax Rate @ 1.98% > Eff M&O 2.12% > ETR**	**Tax Rate @ 2.53% > Eff M&O 2.58% > ETR**	**Tax Rate @ 3.08% > Eff M&O 3.04% > ETR**
Revenue Above Low Range Exp	$0.1 M	$2.7 M	$5.3 M
Revenue Above Mid Range Exp	-$2.5 M	$0.1 M	$2.7 M
Revenue Above High Range Exp	-$5.1 M	-$2.5 M	$0.1 M
Property Taxes			
Tax Impact for Avg Tax Homestead (Increase over FY 2016)	$22	$27	$32
% Increase in Tax Bill Over FY 2016	1.97%	2.43%	2.89%
Budget Comparison			
% Increase to Ongoing Base Budget	3.98%	4.47%	4.96%

Calendar

A. Key Dates for Departments/Offices

Offices and departments are expected to submit their FY 2017 Target Budgets and any FY 2017 budget requests on **Monday, May 2, 2016**.

Date	Event
March 7, 10	Budget Kick Off Meetings
May 2	Budgets Due
May/June	PBO review of County Budget Submissions
June	Departmental Meetings with PBO
June 16	Employee Public Hearing
July 25	Preliminary Budget Published
August	Select Budget Hearings (Proposed)
September	Budget Mark-Up
September 27	FY 2017 Budget Adopted

B. Employee Public Hearing

Every year, Commissioners Court seeks input from County employees on budget issues including compensation and benefits. Commissioners Court will hold an employee public hearing on employee compensation and benefits on **Thursday, June 16 at 4:30 PM** in the Commissioners Courtroom at 700 Lavaca Street and invites all County employees, employee groups and retirees to give the Commissioners Court feedback on compensation and benefits for FY 2017.

C. Elected Officials Salaries

It is the Commissioners Court's desire to complete discussions on any recommendations related to elected officials' salaries prior to publication of the Preliminary Budget. In past years, the Court has often opted to match compensation changes between classified employees and elected officials. A recommendation from PBO will be formed in consideration of this history and in consultation with the Human Resources Compensation Manager and the County Attorney's Office.

D. Tax Rate

The law requires certain notices and two public hearings on the proposed tax rate if that rate is above the effective tax rate. Recently, changes at the Legislature required a new notice under Local Government Code 140.010 that mandates publication by the later of September 1 or the 30th day after the County receives the certified appraisal roll. In order to maintain the greatest flexibility with regards to the scheduling of Budget Mark-Up, PBO may recommend that this ad include a maximum tax rate rather than a precise tax rate as has been published in the past. This

approach has been reviewed by the County Attorney's Office and would preserve the Commissioners Court's flexibility to set an appropriate tax rate within the context of Budget Mark-Up in mid-September.

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 2017 budget submissions, and to assist the Planning and Budget Office in preliminary preparations for the upcoming budget cycle.

Target Budgets

Offices and departments are required to submit their budgets at the FY 2017 Target Budget Level. This Target Budget Level represents the 2016 Adopted Budget plus the annualized impact of any increases approved for 2016, less any one-time expenses and other reductions related to pilot programs and/or programs moved from ongoing to one-time funding status.

Offices and departments are urged to collaborate with the Planning and Budget Office to identify and implement opportunities for savings and efficiencies**.**

Maintaining Current Service Levels

Target budgets provide offices and departments the flexibility to repurpose funds within their budgets to accomplish their highest priority goals. Directors and managers are expected to reprioritize within existing resources to maintain current service levels where required. Directors and managers are urged to focus on efficiencies, increased productivity, and simplification in FY 2017 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 1, 2016 so that it can be included in the department's overall budget submission.

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

County offices and departments are asked to advise their key stakeholders of the County's budget process, schedule, and budget guidelines that provide the context for FY 2017 appropriations. Non-County organizations submitting a request will be subject to the same funding criteria as listed under these Guidelines and the FY 2017 Budget Preparation Manual.

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. Offices and departments with such vacancies will be required to document the reason for the long-term vacancy as part of their budget submission. It is not the intent of the Commissioners Court to maintain long-term vacancies where resources could be reallocated towards other higher priorities.

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. Offices and departments will be asked to review all of their user fees and any fines that are not statutorily dictated to determine if cost recovery is being achieved.

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. Offices and departments must document in the budget request how the following criteria are met.

- The program addresses a critical, core Travis County issue that:
    - is not otherwise being addressed; or
    - is being addressed but is not realizing the desired results.
- A new program that has potential to duplicate or overlap with an existing program is clearly identified, and protocols that will isolate the impact of each program on performance outcomes are described.

- Commitment to include PBO Analyst in the implementation process throughout the pilot period (FY 2017, FY 2018, and FY 2019).
- 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 February 23, 2016
with the following motion:
Approve the FY 17 Budget Guidelines, keeping in mind the issues of efficiency, effectiveness, affordability and fairness.

Travis County Budget Rules
Fiscal Year 2017

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

FISCAL YEAR 2017 TRAVIS COUNTY BUDGET RULES
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INTRODUCTION

The Fiscal Year 2017 (FY 2017) budget rules and policies were adopted by the Travis County Commissioners Court on September 13, 2016. 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 2017, 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/irj/portal. Exceptions to processing budget adjustments using SAP are determined by the County Auditor or PBO (such as the use of paper budget adjustment forms for LCRA Fund Transfers approved quarterly by the Commissioners Court).

RULE #4: PERSONNEL BUDGET

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

Departments can only rely on the fixed amount of funds in the total budget adopted for the current fiscal year when submitting a budget for the succeeding fiscal year even if the department

has made personnel decisions on an annualized basis that are greater than their personnel budget control groups for the current fiscal year. In these situations, departments are expected to make appropriate reductions to their budget to ensure they meet this requirement.

NEGATIVE SALARY AND BENEFIT ACCOUNTS

If a department incurs a negative balance in a salary or employee benefit budget control group, it must submit a budget adjustment to 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. Routine transfers between operating commitment items for product categories or commodity codes.

2. If a position is vacant and documentation of the vacancy accompanies a budget adjustment, departments can automatically move funds within their department. Funds must be used for the original purpose of the vacant position. Upon PBO approval of departmental justification, *budget may be moved from the following commitment items:*

   500050-500060 and 506010-506020 and 506040-506060, Salaries – Regular Employees and Standard Benefits
   501010-501020 and 506010-506020 and 506040-506060, Salaries – POPS and Standard Benefits
   500090-500100 and 506010-506020 and 506040-506060, Salaries – Associate Judges and Standard Benefits

if the adjustment moves them to:

   a) The same commitment items in a different fund center when a position is reassigned to another fund center.

   b) 500070, Salaries-Temporary Employees to temporarily fill a vacant regular position.

   c) Any 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
      511060, Physician Services
      511070, Psychiatric Services
      511080, Psychological Services

   d) 502010, Overtime for employees performing the duties of a vacant position, or as allowed in Budget Rule #4, Overtime.

   e) 502015, Extra Hours Paid Over 40.

   f) 500080, Salaries – Visiting Judges, if backfilling for a vacant Judge position.

g) Juvenile Probation services commitment items.

h) 511680, Advertising/Public Notification Services, related to advertising for vacant positions in departments that advertise independently of HRMD.

3. Departments can automatically move funds to correct projected negative balances in personnel budget control groups.

4. Departments can automatically move funds from 503090, Performance Pay to salary budget control groups based on approved annualized compensation awards.

5. Departments can automatically move funds if the funds requested to be moved are from Grant funds and the change is allowed by the grantor.

6. Departments can automatically move funds for approved grant matches between Funds Management and Grants Management SAP modules if the transfer results in a zero net impact for the department.

7. Departments can automatically move funds if the funds requested to be moved are from Bond funds and the change is allowed by the bond provisions.

8. Departments can automatically move funds to implement changes among budget control groups related to approved interlocal agreements.

9. Departments can automatically move funds as personnel budget adjustments if a department provides documentation of a change in duty rotation from one fund center to another within its department.

10. Departments can automatically move funds if the transfer of budget is from an operating budget commitment item to 511710, Cellular Allowance and related Standard Benefit commitment items to implement a cell phone allowance and it complies with the Travis County Wireless Policy (Budget Rule #16).

11. Departments can automatically move funds to implement an interdepartmental transfer relating to a centrally budgeted commitment item or to procure goods or services on behalf of another department.

12. Departments can automatically move funds between departments managed by a single County Executive in accordance with these budget rules.

13. Departments can automatically move funds to correct errors to budget adjustments previously submitted to and approved by Commissioners Court if the Court's intent in approving the transfer is clearly documented and the correction is consistent with that intent.

14. Departments can automatically move funds if Commissioners Court votes to allow the change as an automatic adjustment.

15. Departments can automatically move funds to correct administrative or technical errors.

16. Departments may move funds between centrally budgeted control groups or central commitment items (see Appendix 1) within the same Department.

17. Funds budgeted in TNR Emergency Cost Center can be moved back to the General Fund Road and Bridge Cost Center.

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

RULE #6: OTHER BUDGET ADJUSTMENTS

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

Budget adjustments that require Commissioners Court approval must be submitted to 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 the 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 not within the same department (see Appendix 1).

7. Move funds into or out of the Wellness Clinic Fund Center in the Employee Health Benefits Fund.

8. Move funds from a Medical Insurance Benefit commitment item (506030) except to another Medical Insurance Benefit commitment item.

9. Move funds from budgeted salary and benefits savings commitment items (504010-504050).

10. Move funds out of "operating transfers" (590000-595999 or 490000-495999) without Commissioners Court approval.

11. Move funds from programs or accounts that have recently received significant additional resources or are recommended to increase significantly in the upcoming fiscal year. Funds may be moved within these programs without Commissioners Court approval, but funds may not be moved from these programs or accounts without Commissioners Court approval.

12. Move funds from the following budget control groups unless specifically allowed by Budget Rule #5.

511460-511480, Utilities
511630, Rent-Building & Land
511800, External Placement Prisoners/Juveniles
514000-514999, Court and Law Enforcement Related Expenditures
500010-500020, Salaries-Elected/Appointed Officials
500030-500040, Salaries-County Executives
500050-500060, Salaries-Regular Employees
500090-500100, Salaries-Associate Judges
501010-501020, Salaries-POPS
502010-502015, Overtime and Extra Hours Paid Over 40

503010, Longevity Pay-All Employees
503020, Longevity Pay-Prosecutors
503030-503060, Law Enforcement Additional Pay
503090, Performance Pay
506010-506020, 506040-506060, Standard Benefits

RULE #7: UNUSED CAPITAL FUNDS

Capital project funds, including all CAR accounts funds, may be used only for the purchases approved by the Commissioners Court. In addition, if the capital project funds are proceeds from a debt issuance, they may only be used in accordance with applicable bond covenants, Official Statements, and Commissioners Court transcripts. These also require legal and accounting review coordinated by 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 2017 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 must review open encumbrances quarterly. Department personnel can generate an open encumbrance report from the SAP financial system. Authorized department personnel should review this encumbrance report, which includes Shopping Carts, Funds Reservations and Purchase Orders, 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), Type FC (for funds certification to begin procurement process and prior to contract award) funds reservations, and Type CP (Capital Projects, a new funds reservation type specifically created for applicable capital projects within debt service funds to allow funds to be available sooner in the following fiscal year) funds reservations are eligible to carry forward to the following fiscal year after 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 the budget is adopted.

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

EXCEPTION TO RULE #11

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. The County Auditor will move any funds associated with

canceled prior year pre-encumbrances from the department's budget to the applicable reserve for re-appropriation by the Commissioners Court. If a pre-encumbrance needs to be liquidated to allow a technical correction, such as a modification to the vendor, but will still be used for the same intended purpose, departments may request that the funds not be moved to reserves. This request must be made to PBO prior to the liquidation of funds.

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

RULE #13: PRINTING/MAILING RESTRICTIONS

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

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

Per Travis County Code, Chapter 46, requests for 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.

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

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

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

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

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

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

REIMBURSEMENT RATES

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

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

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

EXPENSES NOT ELIGIBLE FOR REIMBURSEMENT

Expenses not eligible for reimbursement include:

1. Extracurricular activities such as golf, tennis, entertainment, movies, tours, sports events, or non-business events along with any related costs for such extracurricular activities (e.g., transportation to an extracurricular activity).
2. 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 at least one night and no more than four nights.
    d. The lodging is not extravagant.
    e. The per-night lodging cost is less than $200 (exclusive of taxes).
    f. The traveler submits a memo signed by the traveler and supervisor to the Auditor's Office describing how criterion b is met, and further attesting that all other criteria are met.
    g. The travel is outside of Travis County. Travel to municipalities that straddle the Travis County line is considered to be travel within Travis County.
    h. The department has sufficient existing travel budget to pay for the lodging and meals and the travel will not result in a post-travel request for additional funding.

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

OTHER SPECIAL SITUATIONS

Departments must work with the County Auditor's Office when making travel arrangements where alternate transportation mode, accommodations, or schedule are proposed.

Reimbursement of food and beverages for a group are allowed in certain instances when County employees are deployed to perform emergency or public safety duties.

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 must benefit from the use of a County-owned vehicle. The use of a County vehicle for out-of-state travel does not need to be placed on a Commissioners Court agenda if:

1. the travel is to a contiguous state (New Mexico, Oklahoma, Arkansas, and Louisiana),
2. the requesting department informs Transportation and Natural Resources of the proposed travel and the Fleet Manager concurs that the vehicle is appropriately maintained for the trip,
3. the requesting department informs the County Risk Manager of the proposed travel and the Risk Manager concurs that the vehicle is appropriately insured for the trip, and
4. one or more of the following also applies:
    a. The primary purpose of the travel requires the transportation of service animals (e.g., K-9 units).

b. The primary purpose of the travel requires the transportation of large amounts of equipment or gear.
c. The primary purpose of the travel requires the transportation of more than one employee and the department shows that the County costs are reduced by taking a County vehicle as a result of a cost-benefit analysis that takes into consideration the cost of the vehicle fuel, additional employee time spent in travel, and any additional lodging cost.

A department requesting to travel out-of-state with a County-owned vehicle must inform 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. 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 to Commissioners Court for ratification.

ADJUSTMENTS FOR INVOICE DEFICITS OF $20 OR LESS

To avoid invoice-processing delays, the County Auditor is authorized to transfer funds automatically throughout the fiscal year to cover an invoice amount that exceeds the remaining budget control group appropriation by $20 or less. These funds are transferred from within the

budget of the department incurring the invoice from any operating expenditure commitment item with sufficient unencumbered funds. In the case of Grants, the County Auditor's Grant Financial Analyst must approve these automatic transfers.

PAYMENT OF INTEREST

The County Auditor is authorized to transfer funds automatically within a department's budget throughout the fiscal year to cover the interest cost payable on overdue invoices to comply with Texas Government Code, chapter 2251. These funds are transferred from within the budget of the department incurring the interest from any expenditure budget control group with sufficient unencumbered funds. In the case of Grants, Bond funds, and other funds that do not allow interest payments, the interest is charged to the general fund budget of the department.

RULE #21: AUTHORIZATION FOR REIMBURSED AGREEMENTS IN FUND 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 are generally 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

1120020001 – Information Technology Systems
- 511550 – Hardware/Software Maintenance

1120050001 – Information Technology Systems
- 511630 – Rent/Rent – Land & Buildings
- 511740 – Communication - Trunk Lines

1150010001 – Purchasing
- 511680 – Advertising/Public Notification Services

1470010001 – Emergency Services/Communications
- 511570 – Radios/TV Communication Repairs & Maintenance

1490350001/1490430145 – 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)

1570080001 – Records Management and Communication Resources
- 511730 – Postal/Freight Services Out (postage)

1570100001 – Records Management & Communication Resources
- 511900 – Other Services (offsite storage)

190xxxxxx – Centralized Computer Services

191xxxxxx – Centralized Utilities

191xxxxxx – 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/2017, 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/irj/portal. Departments should consult with Auditor's Office Grant Analysts if help is needed.

SUPPORT DEPARTMENTS INVOLVED WITH THE GRANT PROCESS

- Purchasing: Grant purchases are not exempt from County purchasing laws. Departments must coordinate with the Purchasing Office when procuring either services or commodities using grant funds. In addition to County purchasing laws, purchases must comply with all applicable federal or state laws and contractual restrictions required in the grant. Purchase of items with a unit cost exceeding $5,000 must be capitalized. This applies to any items located on County property for which the County is liable, regardless of the source of funding.

- Human Resources: All positions requested as part of a grant **must** be identified using the existing job titles. If a proposed grant position does not exist within the existing job titles contact Human Resources early in the process so a classification, with pay grade, can be developed for the new position.

- Facilities Management: If the grant includes new FTEs, contact Facilities Management to ensure that there is sufficient space for the additional personnel. If space is not available, Facilities Management develops an estimate of the cost necessary to accommodate the additional personnel.

- ITS: ITS develops the costs necessary to accommodate the technology needs of additional personnel. Also, if the request has a significant technology cost, ITS should be contacted to develop costs to accommodate the grant needs. These needs may not be obvious; for example, a grant to purchase digital video equipment requires significant additional electronic storage, which must be accommodated.

- County Clerk's Office: The County Clerk serves as the Clerk of the Commissioners Court. With many granting entities transitioning to an electronic process for managing their grant programs, the certified minutes of the Commissioners Court vote on the grant agenda item (including the grant backup) serves as the official record of the Court's action on the grant item (including a grant contract). If any signature or other action is needed after the Commissioners Court's approval of a grant item, the requesting department must submit a copy of the signed or otherwise changed document to the Clerk's Office.

Only minor typographical or scrivener's corrections may be made to non-contract documents without additional Commissioners Court approval.

Please contact PBO if there are any questions about which departments should be contacted. Departments are strongly encouraged to contact support departments early in the development of a new grant application to discuss the application and potential issues.

PERMISSIONS TO CONTINUE

A Permission to Continue (PTC) is a request to continue a grant-funded program until a contract to renew the existing program can be fully executed. If a contract has not been signed prior to the effective end date of the grant and grant employees are requested to continue on the payroll, departments must submit a PTC request. PTC applies only to the renewal of grants that have been received in previous years, and for which verbal assurance of continuation from the grantor has been received. Permissions to Continue:

- Require a grant summary sheet and a memo from the department, submitted to PBO and the County Auditor;
- Are allowed for up to three months;
- Are for personnel costs or critical operating costs such as direct service delivery costs;
- Must be for personnel or critical operating costs that qualify for reimbursement under the delayed grant; and
- Must be approved by Commissioners Court prior to the end of the existing grant, generally at least two weeks prior to the grant's end date.

A budget adjustment related to a Commissioners Court-approved Permission to Continue is processed as an automatic budget adjustment, unless PBO determines that it merits further Commissioners Court review. For PTCs that cross fiscal years, the budget adjustment establishing the funding amount must equal the approved budget listed on the grant summary sheet. Departments should list the portions from each fiscal year separately on the PTC section of the grant summary sheet.

GRANT MODIFICATION APPROVAL

Changes to dates, amounts or other minor modifications that require Commissioners Court approval (signature) follow the same procedure as original grant contract approval.

PERFORMANCE MEASURES

All grants should have performance measures, including relevant outcome measures. This includes a narrative description of the outcome impact to the program. This information is stated on the grant summary sheet.

These measures should reflect the current activity of the department in the area where grant assistance is requested and the expected impact of the grant on the department's activities.

If the grant is for a new program, performance measures should be supplied for the new program. If the grant is a renewal of an existing grant, departments should show the actual performance of the last complete grant cycle, the projected performance of the current grant and the projected performance of the current grant proposal.

Departments are expected to report performance measures and update information annually during the contract term.

GRANT RESPONSIBILITY

Grants that involve multiple County departments need a single person to be responsible for the daily administration and management of the grant. Contact information for that person must be noted in the grant summary sheet.

DIRECT COST OF ACCOUNTING AND AUDIT

Contact the County Auditor for assistance in estimating these costs. Include the estimate in the grant application if the costs are reimbursable. Departments should seek reimbursement for direct accounting and audit costs when applicable.

INDIRECT COSTS

The Commissioners Court has adopted an indirect cost plan that includes an indirect cost rate for each department. All grant applications should request some indirect cost amount as part of any grant application, up to the rate included in the plan. The requirement to include an indirect cost rate as part of an application may be waived annually if:

- The total amount requested, without including indirect costs is less than $50,000.
- If a department can provide evidence that including an indirect cost rate will result in rejection of a grant application.

See the Appendix for the approved indirect cost rate for most departments as of September 13, 2016. This information is updated during the year and PBO notifies the departments of any changes. If your department is not listed in the Appendix, please contact your PBO Analyst.

OUTSTANDING GRANT APPLICATIONS

PBO maintains a summary of outstanding grant applications and matching fund commitments. This summary is submitted to Commissioners Court every week as part of the regular grant agenda item. Departments that are notified of the denial of a grant application should inform PBO so that the outstanding grant application summary reflects only pending County commitments.

REVENUE CERTIFICATION AND BUDGET CREATION

Once the contract has been signed by all parties, the department must:

- Forward the originals of the signed contract to the County Clerk and the grantor.
- Submit a copy of the fully-executed contract to the County Attorney's Office, the County Auditor's Office, and the Purchasing Office.

The County Auditor certifies revenue upon receipt of the fully executed contract and a GMDR. The GMDR can be found on https://tcsapinternal.travis.local/irj/portal. Departments should consult with Auditor's Office Grant Analysts if help is needed.

New grant budgets are processed as automatic budget adjustments after Commissioners Court approves the contract and the grant budget and the County Auditor certifies the revenue. For documentation purposes, a copy of the revenue certification memo from the County Auditor should be attached to the budget adjustment.

BUDGET ADJUSTMENTS

- All budget adjustments must comply with the grantor's requirements.
- Any budget adjustments requiring prior grantor approval are not processed until that approval is received.
- If a grantor de-obligates funding or a portion of funding before the end of the grant, a budget adjustment must immediately be sent to PBO reducing each applicable revenue and expenditure commitment item.
- If changes are required to be approved by Commissioners Court, the change must also follow the same procedure as grant modifications. For example, if new budget is being established for a multi-year grant and Commissioners Court does not approve the budget through the grant approval process on an annual basis, the establishment of the new budget must be approved by Commissioners Court as part of budget amendments and transfers.
- Budget is not transferred from a grant to another department for purchase of any items, including ITS for software licenses and phone lines. Expenses are reclassified against the grant for applicable expenditures with the proper supporting documents.
- Budget adjustment types "Supplement" and "Return" should include documentation regarding the nature of the requested action and the date, if any, when Commissioners Court approved the grant change.

PBO also has the discretion to place a budget adjustment that would otherwise be automatic on the Commissioners Court agenda for approval.

PERSONNEL ACTIONS IN GRANTS

Unless otherwise specified, departments are expected to absorb the cost of personnel changes within the grant.

Departments with grant positions should confirm with the County Auditor's Grant Personnel that grant resources are available for the starting salaries and salary adjustments for grant positions. This confirmation should be noted as part of the personnel action in SAP.

If there is insufficient budget in a grant to support the continued funding of position(s) and there is no other flexibility available in the grant budget, the department may not move the position(s) from the grant fund to the General Fund or other Special Fund without prior consultation with PBO and approval by the Commissioners Court. This applies even if the department has sufficient internal resources in the General Fund or other Special Fund to accommodate such a move.

AUTHORIZATION FOR REIMBURSED GRANTS

Many of the grants received by the County require expenditures of County funds until those expenditures are accepted and reimbursed by the grantor.

- Expenditures funded from grant funds that are not allowed under the General Fund require a written letter of approval/authorization from the grantor.
- All expenditures for reimbursable grants that have been approved by the Commissioners Court and for which revenue has been certified by the County Auditor are authorized until grant funds are available for reimbursement. Departments should request an advance payment rather than agree to a reimbursement arrangement whenever possible.

VEHICLES AND OTHER EQUIPMENT FUNDED THROUGH GRANT FUNDS

Vehicles Funded through Grant Funds

If a department plans to purchase a vehicle using grant funds, all the associated costs for the vehicle, such as fuel and maintenance, need to be covered by the grant. If the grant does not cover these costs, the department should allocate internal non-grant resources to TNR Fleet Services to fund the fuel and maintenance and any other applicable cost.

Any additional funding requests for fuel and maintenance should be coordinated with the approval of the grantor.

Vehicles purchased with grant funds are not automatically added to the County's vehicle fleet. The department must specifically request that the vehicle be added to the fleet as part of its annual budget submission and include sufficient justification for the request.

Computer Equipment Funded through Grant Funds

Computer and related IT equipment (desktop computers, laptops, mobile data computers) purchased with grant funds are not automatically eligible for replacement under the County's computer replacement policy. The department must specifically request that the equipment be

added to the replacement list as part of its annual budget submission and include sufficient justification for the request.

Software Licenses and Phone Lines

If a department plans to charge software licenses or telephone lines to a grant, these charges must be supported by independent, third party invoices which clearly indicate the purchase and usage during the grant period. Internal documentation from the ITS department is not accepted.

If the proper documentation cannot be produced to support these costs, the department should allocate non-grant resources to ITS to fund the software licenses and phone lines. Any additional funding requests for software licenses and phone lines should be coordinated with the approval of the grantor.

ONLINE MANAGEMENT OF GRANTS

If a grantor utilizes an online system for approvals or modifications to grants, PBO is authorized to act on behalf of the authorized official for approving or modifying grants in all of the following circumstances:

- The grant authorized official is a member of the Commissioners Court;
- The grant contract/application has been approved by Commissioners Court;
- The change does not significantly change the scope of service of the grant from what was approved by Commissioners Court.

GRANT CLOSE-OUT

The Auditor's Office frequently is required to enter the final grant close-out documents. The Auditor's Office is authorized to submit documents to the grantor, including final Financial Status Reports, which results in the de-obligation of the remaining funds in a grant.

Any items PBO determines warrant further consideration are placed on the Commissioners Court agenda for approval.

RATIFICATION

In the rare instance when Commissioners Court action on a grant item cannot be taken within a critical legal deadline, the Commissioners Court allows PBO, the County Auditor's Office, and the County Attorney's Office to work with the department to take a professionally and legally prudent action to meet the deadline with the Commissioners Court ratifying the action as soon as possible after the fact.

TRAVIS COUNTY
FY 2017 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	*Budgeted County Contribution #519880 (Cash Match)*	In-Kind	TOTAL
Personnel:	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Operating:	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Capital Equipment:	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Indirect Costs:	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Totals:	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
FTEs:	0.00	0.00	0.00	0.00	0.00

Program Income ($/Des):	$ 0.00	

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 15 Measure	Projected FY 16 Measure	Projected FY 17 Measure	Projected FY 18 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.

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

In most circumstances, departments may not expend County funds to provide food and beverages at meetings, training for County staff, retreats or training provided on County property. This does not apply if the expense is grant allowable or otherwise allowed under these budget rules.

If the County is utilizing volunteers (non-County employees) for a governmental purpose and the event is outside of normal working hours and is expected to last more than two hours, a department may purchase food and beverages for the volunteers totaling no more than $300 per event. Any purchase of food should be approved by the department head and utilize existing resources within the department.

Any other purchase of food and beverages must be approved by Commissioners Court, and only for the purchase of food for non-county employees.

G. COMPUTER SOFTWARE TRAINING

All computer software training for Windows and Microsoft Office products is performed by ITS. No other department is authorized to solicit services for this training unless training sessions are not provided by ITS within 60 days. No payment for this training is made by the County Auditor without an accompanying written authorization from ITS.

H. PURCHASE OF CLOTHING MAY BE A TAXABLE BEN FIT

In general, the IRS requires that clothing purchased for an employee is a considered as part of their wages unless the clothing is specifically required as a condition of employment and are not worn or adaptable to general usage as ordinary clothing.

Before purchasing clothing, particularly if it is a new or not common event, please consult the County Auditor's Office to ensure the taxable status can be determined before proceeding.

J. COUNTY BENEFITS

Fringe benefits of departments are budgeted based on the calculated costs of each benefit. The current benefit calculation rates as of October 1, 2016, 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 $937.57
Life Insurance (506040)	Months on Payroll x $8.25
Retirement (506050)	Base Salary x 0.1432 (effective January 1, 2017)
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

K. INDIRECT COST RATES

Below is the list of indirect cost rates for each department to use when applying for grants.

To Be Approved by Commissioners Court on September 13, 2016

Number	Department Name	Calculated Rate
101	County Judge	411.56%
102	Commissioner - Precinct 1	32.10%
103	Commissioner - Precinct 2	66.36%
104	Commissioner - Precinct 3	68.50%
105	Commissioner - Precinct 4	33.99%
108	Tax Assessor-Collector	78.83%
113	Exposition Center	3.93%
119	County Attorney	48.76%
120	County Clerk	49.53%
121	District Clerk	55.03%
122	Civil Courts	30.79%
123	District Attorney	27.40%
124	Criminal Courts	61.89%
125	Probate Court	25.27%
126	Justice of Peace – Precinct 1	62.85%
127	Justice of Peace – Precinct 2	53.87%
128	Justice of Peace – Precinct 3	54.69%
129	Justice of Peace – Precinct 4	62.13%
130	Justice of Peace – Precinct 5	60.25%
131	Constable - Precinct 1	33.06%
132	Constable - Precinct 2	35.30%
133	Constable - Precinct 3	41.21%
134	Constable - Precinct 4	36.84%
135	Constable - Precinct 5	32.87%
137	Sheriff	24.35%
138	Medical Examiner	31.66%
139	Community Supervision & Corrections	36.41%
140	Counseling and Educational Services	52.33%
142	Pretrial Services	62.82%
143	Juvenile Public Defender	31.15%
145	Juvenile Probation	35.65%
147	Emergency Services	69.99%
149	Transportation and Natural Resources	60.18%
154	Civil Service Commission	27.08%
155	Justice Planning	36.92%
158	Health and Human Services	74.90%
159	Emergency Medical Services	24.31%
	Composite Travis County Rate	**38.37%**

L. 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 bold and italicized may be used for pay administration purposes if needed, but were not used in the pay determination methodology.

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

PG		STEP	1	2	3	4	5	6	7	8	9	10	11
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	hr	23.89	24.37	24.85	25.35	25.86	26.37	26.90	27.44	27.99	28.55	29.12
	Park Ranger	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	hr	25.56	26.17	26.80	27.44	28.10	28.78	29.62	30.33	31.06	31.81	32.54
	Park Ranger Sr	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	5,639.68
		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
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
	Park Ranger Supervisor	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	hr	37.00	37.76	38.53	39.32	40.12	40.94	41.77	42.61	43.46	44.33	45.22
	Asst Fire Marshall	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
	Chief Park Ranger	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	hr	29.70	30.30	**30.90**	**30.90**	**30.90**	**30.90**	**30.90**	**30.90**	**30.90**	**30.90**
	Park Ranger	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	hr	33.29	34.05	**35.35**	**35.35**	**35.35**	**35.35**	**35.35**	**35.35**	**35.35**	**35.35**
	Park Ranger Sr	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**
64	Constable Sergeant	hr	42.27	43.03	43.81	44.59	**44.85**	**44.85**	**45.46**	**45.46**	**45.46**	**45.46**
	Park Ranger Supervisor	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	hr	45.95	46.87	47.81	48.76	49.74	**50.13**	**50.13**	**50.13**	**50.13**	**50.13**
	Asst Fire Marshall	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**
	Chief Park Ranger	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-TCSO POPS THE FOLLOWING APPLIES MONTHLY:

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

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

N. CLASSIFIED EMPLOYEE PAY SCALE

Pay Grade	Pay Rate	Hiring Levels 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	$3,085.33	$3,178.93	$3,270.80	$3,362.67	$3,456.27	$3,548.13	$3,640.00		$3,856.67	$4,242.33	$4,628.00		
	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	$6,257.33	$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%

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 **B**etter **E**nterprise **F**inancial **I**nformation for **T**ravis 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 Propriety 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.

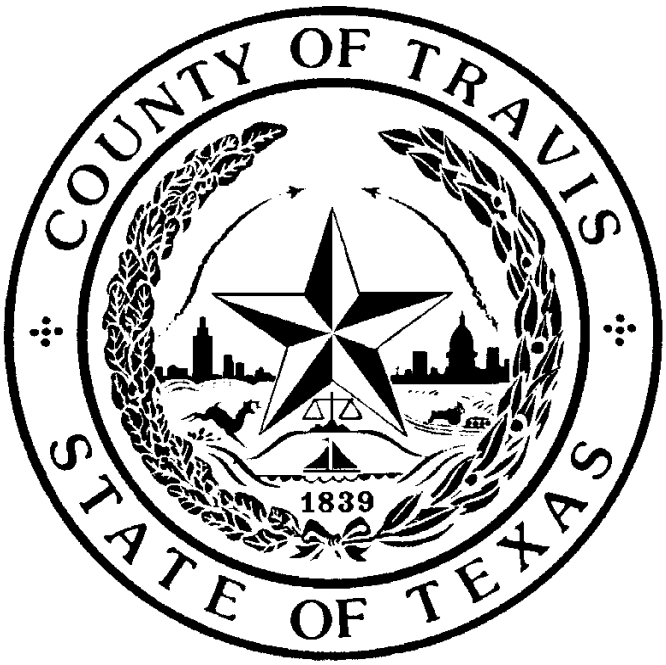
Voter Approved/Authorized Bonds

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


COUNTY OF TRAVIS
1839
STATE OF TEXAS

SECTION IV – REVENUE ESTIMATE

General Fund
Budget Comparison by Revenue Category
5th Revenue Estimate

Budget FY 2016 vs. FY 2017			
	FY 2016	FY 2017	Variance
Beginning Balance	**$ 135,769,269**	**$ 135,080,811**	**$ (688,458)**
Taxes	459,664,201	482,889,124	23,224,923
Intergovernmental	13,952,260	14,917,724	965,464
Charges for Services	61,909,855	61,800,388	(109,467)
Fines and Forfeits	599,916	889,426	289,510
Investment Income	(351,154)	1,480,916	1,832,070
Miscellaneous	3,324,084	3,329,198	5,114
Other Financing Sources	535,414	659,194	123,780
Total Available Resources	**$ 675,403,845**	**$ 701,046,781**	**$ 25,642,936**

All Funds
Budget Comparison
5th Revenue Estimate

Fund	Fund Name	Budget FY 2016	Budget FY 2017	Variance
0001	General Fund	$ 539,634,576	$ 565,965,970	$ 26,331,394
0002	700 Lavaca Complex	1,667,935	1,398,449	(269,486)
0003	TX Expo/Heritage Center	975,795	1,060,090	84,295
0100	Law Library	817,561	778,576	(38,985)
0104	Dispute Resolution	420,060	416,404	(3,656)
0105	Voter Registration	225,847	196,127	(29,720)
0106	Juvenile Fee	6,907	5,622	(1,285)
0107	Juvenile Justice Alternative Education Program (JJAEP)	39,535	20,741	(18,794)
0108	County Clerk Records Management & Preservation	2,033,472	2,050,884	17,412
0109	LCRA-TC Parks CIP	161,446	173,701	12,255
0110	Records Management & Preservation	272,166	277,724	5,558
0111	Courthouse Security	1,697,416	1,706,154	8,738
0113	Court Reporter Service	332,329	343,119	10,790
0114	Juvenile Deferred Prosecution	2,294	1,681	(613)
0115	Balcones Canyonland Preservation	15,658,868	17,619,684	1,960,816
0118	LEOSE Comm. Court	1,036	1,036	-
0119	Juvenile Delinquency Prevention	73	77	4
0121	Unclaimed Property	50,621	50,609	(12)
0122	Professional Prosecutors	70,000	70,000	-
0123	Mary Quinlan Park	6,699	7,119	420
0124	Judiciary Fee-Probate	160,560	155,115	(5,445)
0125	Justice Court Technology	131,613	135,815	4,202
0126	Truancy Court	156,037	-	(156,037)
0127	District Clerk Records Management	83,228	89,200	5,972
0128	Elections Contract	713,453	909,759	196,306
0129	County Clerk Archival	2,003,679	2,020,387	16,708
0130	Family Protection	52,210	51,231	(979)
0131	Drug Court Program	123,264	138,880	15,616
0132	Probate Guardianship	83,451	77,670	(5,781)
0133	Vital Statistic Preservation	413	520	107
0134	Fire Code	184,779	225,542	40,763
0135	Child Abuse Prevention	4,350	4,914	564
0136	Justice Ct Building Security	34,641	35,838	1,197
0137	Juvenile Case Manager	167,620	170,514	2,894
0138	Health Food Permits	79,319	86,593	7,274
0139	District Court Records Technology	117,239	134,285	17,046
0140	County & District Courts Technology	24,171	24,447	276
0141	Court Records Preservation	181,493	188,893	7,400
0142	CAPCOG 9-1-1	146	158	12
0144	Unclaimed Juvenile Restitution	245	309	64
0145	Road and Bridge	15,605,092	15,051,815	(553,277)
0149	After School Youth Enrichment Services	209,360	188,048	(21,312)
0151	Civil Courts Facilities	337,315	356,693	19,378
0152	Juvenile Case Manager Program	25,854	27,645	1,791
Various	Debt Service	91,705,370	93,729,822	2,024,452
8955	Self Insurance	6,056,310	6,224,942	168,632
8956	Employee Health Benefit	71,201,483	75,311,678	4,110,195
	Total	**$ 753,517,331**	**$ 787,484,480**	**$ 33,967,149**

Special Revenue, Debt Service, and Proprietary Funds

Fund Name	Fund	Revenue Category	FY 2016	FY 2017
700 Lavaca Complex	0002	Beginning Balance	4,719,285	4,322,319
		Investment Income	30,588	36,752
		Miscellaneous	1,637,347	1,361,697
		Total Resources	6,387,220	5,720,768
TX Expo/Heritage Center	0003	Beginning Balance	1,805,167	2,256,009
		Charges for Services	240,450	239,650
		Investment Income	12,099	16,205
		Miscellaneous	723,246	804,235
		Total Resources	2,780,962	3,316,099
Law Library	0100	Beginning Balance	262,949	307,752
		Charges for Services	815,643	776,300
		Investment Income	1,918	2,276
		Total Resources	1,080,510	1,086,328
Dispute Resolution	0104	Beginning Balance	20,520	36,410
		Charges for Services	330,767	337,864
		Investment Income	620	637
		Miscellaneous	2,898	4,202
		Other Financing Sources	85,775	73,701
		Total Resources	440,580	452,814
Voter Registration	0105	Beginning Balance	97,348	92,666
		Intergovernmental	225,847	196,127
		Total Resources	323,195	288,793
Juvenile Fee	0106	Beginning Balance	422,614	428,935
		Charges for Services	4,341	2,608
		Investment Income	2,566	3,014
		Total Resources	429,521	434,557
Juvenile Justice Alternative Education Program (JJAEP)	0107	Beginning Balance	512,109	317,521
		Intergovernmental	35,260	19,479
		Investment Income	4,275	1,262
		Total Resources	551,644	338,262
County Clerk Records Management & Preservation	0108	Beginning Balance	2,999,961	3,135,895
		Charges for Services	2,014,857	2,022,000
		Investment Income	18,615	28,884
		Total Resources	5,033,433	5,186,779

Fund Name	Fund	Revenue Category	FY 2016	FY 2017
LCRA-TC Parks CIP	0109	Beginning Balance	2,782,960	3,211,628
		Charges for Services	143,948	151,974
		Investment Income	17,498	21,727
		Total Resources	2,944,406	3,385,329
Records Management & Preservation	0110	Beginning Balance	24,914	53,209
		Charges for Services	271,875	277,415
		Investment Income	291	309
		Total Resources	297,080	330,933
Courthouse Security	0111	Beginning Balance	43,128	144,999
		Charges for Services	415,526	424,182
		Investment Income	3,433	3,515
		Other Financing Sources	1,278,457	1,278,457
		Total Resources	1,740,544	1,851,153
Court Reporter Service	0113	Beginning Balance	13,350	36,588
		Charges for Services	332,079	342,810
		Investment Income	250	309
		Total Resources	345,679	379,707
Juvenile Deferred Prosecution	0114	Beginning Balance	92,634	94,219
		Charges for Services	1,711	1,057
		Investment Income	583	624
		Total Resources	94,928	95,900
Balcones Canyonland Preservation	0115	Beginning Balance	10,124,433	24,101,238
		Charges for Services	184,683	387,529
		Investment Income	101,991	171,557
		Miscellaneous	121,918	122,798
		Other Financing Sources	15,250,276	16,937,800
		Total Resources	25,783,301	41,720,922
LEOSE Comm. Court	0118	Beginning Balance	5,875	6,907
		Intergovernmental	1,036	1,036
		Total Resources	6,911	7,943
Juvenile Delinquency Prevention	0119	Beginning Balance	973	1,050
		Charges for Services	73	77
		Total Resources	1,046	1,127

Fund Name	Fund	Revenue Category	FY 2016	FY 2017
Unclaimed Property	0121	Beginning Balance	826	-
		Fines and forfeits	50,000	50,000
		Investment Income	621	609
		Total Resources	51,447	50,609
Professional Prosecutors	0122	Beginning Balance	-	-
		Other Financing Sources	70,000	70,000
		Total Resources	70,000	70,000
Mary Quinlan Park	0123	Beginning Balance	286,388	298,516
		Investment Income	1,699	2,119
		Miscellaneous	5,000	5,000
		Total Resources	293,087	305,635
Judiciary Fee-Probate	0124	Beginning Balance	105,437	42,300
		Charges for Services	160,000	155,000
		Investment Income	560	115
		Total Resources	265,997	197,415
Justice Court Technology	0125	Beginning Balance	340,380	266,825
		Charges for Services	129,404	133,685
		Investment Income	2,209	2,130
		Total Resources	471,993	402,640
Truancy Court	0126	Beginning Balance	172,883	-
		Charges for Services	-	-
		Investment Income	1,376	-
		Other Financing Sources	154,661	-
		Total Resources	328,920	-
District Clerk Records Management	0127	Beginning Balance	323,594	367,327
		Charges for Services	81,324	86,606
		Investment Income	1,904	2,594
		Total Resources	406,822	456,527
Elections Contract	0128	Beginning Balance	276,136	154,855
		Charges for Services	711,100	907,873
		Investment Income	2,353	1,886
		Total Resources	989,589	1,064,614

Fund Name	Fund	Revenue Category	FY 2016	FY 2017
County Clerk Archival	0129	Beginning Balance	3,413,144	4,817,189
		Charges for Services	1,985,016	1,989,000
		Investment Income	18,663	31,387
		Total Resources	5,416,823	6,837,576
Family Protection	0130	Beginning Balance	32,916	10,754
		Charges for Services	52,069	51,221
		Investment Income	141	10
		Total Resources	85,126	61,985
Drug Court Program	0131	Beginning Balance	80,472	65,121
		Charges for Services	122,437	138,427
		Investment Income	827	453
		Total Resources	203,736	204,001
Probate Guardianship	0132	Beginning Balance	231,203	233,486
		Charges for Services	82,000	76,000
		Investment Income	1,451	1,670
		Total Resources	314,654	311,156
Vital Statistic Preservation	0133	Beginning Balance	36,178	37,548
		Charges for Services	167	211
		Investment Income	246	309
		Total Resources	36,591	38,068
Fire Code	0134	Beginning Balance	657,520	716,880
		Charges for Services	180,000	220,000
		Investment Income	4,779	5,542
		Total Resources	842,299	942,422
Child Abuse Prevention	0135	Beginning Balance	18,437	23,438
		Charges for Services	4,235	4,768
		Investment Income	115	146
		Total Resources	22,787	28,352
Justice Ct Building Security	0136	Beginning Balance	430,276	468,322
		Charges for Services	32,105	32,619
		Investment Income	2,536	3,219
		Total Resources	464,917	504,160

Fund Name	Fund	Revenue Category	FY 2016	FY 2017
Juvenile Case Manager	0137	Beginning Balance	926,897	819,908
		Charges for Services	161,776	164,353
		Investment Income	5,844	6,161
		Total Resources	1,094,517	990,422
Health Food Permits	0138	Beginning Balance	299,997	396,538
		Charges for Services	77,717	84,030
		Investment Income	1,602	2,563
		Total Resources	379,316	483,131
District Court Records Technology	0139	Beginning Balance	197,391	234,174
		Charges for Services	116,168	132,562
		Investment Income	1,071	1,723
		Total Resources	314,630	368,459
County & District Courts Technology	0140	Beginning Balance	120,274	145,480
		Charges for Services	23,520	23,435
		Investment Income	651	1,012
		Total Resources	144,445	169,927
Court Records Preservation	0141	Beginning Balance	179,407	221,643
		Charges for Services	180,439	187,404
		Investment Income	1,054	1,489
		Total Resources	360,900	410,536
CAPCOG 9-1-1	0142	Beginning Balance	22,259	22,418
		Investment Income	146	158
		Total Resources	22,405	22,576
Unclaimed Juvenile Restitution	0144	Beginning Balance	36,554	38,971
		Investment Income	245	309
		Total Resources	36,799	39,280
Road and Bridge	0145	Beginning Balance	2,804,382	3,968,879
		Intergovernmental	72,498	72,896
		Charges for Services	10,062,639	10,384,026
		Fines and forfeits	3,946,227	4,025,260
		Investment Income	34,182	47,828
		Miscellaneous	88,830	71,805
		Other Financing Sources	1,400,716	450,000
		Total Resources	18,409,474	19,020,694

Fund Name	Fund	Revenue Category	FY 2016	FY 2017
Gardner House Handicraft	0146	Beginning Balance	4,304	4,755
		Investment Income	-	-
		Miscellaneous	-	-
		Total Resources	4,304	4,755
After School Youth Enrichment Services	0149	Beginning Balance	-	-
		Charges for Services	209,360	188,048
		Total Resources	209,360	188,048
Civil Courts Facilities	0151	Beginning Balance	597,379	972,865
		Charges for Services	334,298	350,753
		Investment Income	3,017	5,940
		Total Resources	934,694	1,329,558
Juvenile Case Manager Program	0152	Beginning Balance	39,761	63,167
		Charges for Services	25,654	27,247
		Investment Income	200	398
		Total Resources	65,615	90,812
Truancy Civil Court	0153	Beginning Balance	-	450
		Charges for Services	-	-
		Investment Income	-	-
		Total Resources	-	450
Debt Service	3001	Beginning Balance	14,233,433	13,888,173
		Taxes	79,830,393	81,943,927
		Investment Income	25,377	102,827
		Total Resources	94,089,203	95,934,927
Debt Service -Taxable	3005	Beginning Balance	1,164,513	1,472,052
		Taxes	11,848,044	11,673,809
		Investment Income	1,556	9,259
		Total Resources	13,014,113	13,155,120
Self Insurance	8955	Beginning Balance	11,160,194	13,844,959
		Investment Income	120,033	129,248
		Miscellaneous	5,936,277	6,095,694
		Total Resources	17,216,504	20,069,901
Employee Health Benefit	8956	Beginning Balance	18,353,150	18,196,739
		Investment Income	126,708	129,696
		Miscellaneous	70,947,195	75,181,982
		Other Financing Sources	127,580	-
		Total Resources	89,554,633	93,508,417

Fund	Fund Description	Cost Center Description	G/L Account Description	FY 2016 Budget	FY 2017 Budget
0001	General Fd	Co Auditor Aud-GF	Grant Administrative Cost Revenue-IDC Post	142,563	114,736
0001	General Fd	Co Auditor Aud-GF	Combined Charities Collection Fee	1,236	1,998
0001	General Fd	Co Auditor Aud-GF	Credit Union Fee	1,288	1,245
0001	General Fd	Co Auditor Aud-GF	Union Dues Collection Revenue	4,983	4,840
0001	General Fd	Co Auditor Aud-GF	Other Interest Income	4	-
0001	General Fd	County Treasurer Adm-GF	Collection Fees	306,417	303,155
0001	General Fd	County Treasurer Adm-GF	Returned Check Fee	218	300
0001	General Fd	County Treasurer Adm-GF	Contractual Services-Treasury Services	12,222	12,222
0001	General Fd	County Treasurer Adm-GF	Demand Account Interest Income	166	1,059
0001	General Fd	County Treasurer Adm-GF	Trfrs from Unclaimed Property Fd	50,000	50,000
0001	General Fd	Tax Collector Prop Tax Cln-GF	Current Property Taxes	468,220,150	489,767,133
0001	General Fd	Tax Collector Prop Tax Cln-GF	Current Property Tax Underpaid By $2 Or Less	(2,079)	(1,500)
0001	General Fd	Tax Collector Prop Tax Cln-GF	Current Property Tax Refunds (Contra)	(2,085,773)	(2,105,129)
0001	General Fd	Tax Collector Prop Tax Cln-GF	Property Tax Rebates	(9,762,189)	(8,727,361)
0001	General Fd	Tax Collector Prop Tax Cln-GF	Vehicle Inventory Tax	170,000	165,000
0001	General Fd	Tax Collector Prop Tax Cln-GF	Prior Years Delinquent Tax	2,573,460	2,878,081
0001	General Fd	Tax Collector Prop Tax Cln-GF	Delinquent Tax Refunds (Contra Account)	(2,096,155)	(1,773,920)
0001	General Fd	Tax Collector Prop Tax Cln-GF	Personal Property Late Rendition Penalty	235,385	224,537
0001	General Fd	Tax Collector Prop Tax Cln-GF	Real Property 25D Penalty	5,785	2,607
0001	General Fd	Tax Collector Prop Tax Cln-GF	Real Property Penalty & Interest	2,330,052	2,355,988
0001	General Fd	Tax Collector Prop Tax Cln-GF	Unclaimed Foreclosure Proceeds	8,688	8,688
0001	General Fd	Tax Collector Prop Tax Cln-GF	Unclaimed Property Tax Refunds	66,877	95,000
0001	General Fd	Tax Collector Prop Tax Cln-GF	Time Payment 10% Fee	4,767	4,441
0001	General Fd	Tax Collector Prop Tax Cln-GF	Returned Check Fee	6,950	5,736
0001	General Fd	Tax Collector Prop Tax Cln-GF	Wine & Beer Permit Admin Fee	143,272	71,589
0001	General Fd	Tax Collector Prop Tax Cln-GF	Tax Collection Service -Other Entities	2,248,501	2,458,776
0001	General Fd	Tax Collector Prop Tax Cln-GF	Occupation License	382,300	375,967
0001	General Fd	Tax Collector Prop Tax Cln-GF	Other Short-Term Invest Interest Income	19,093	108,655
0001	General Fd	Tax Collector Prop Tax Cln-GF	Miscellaneous Collections	3,425	10,865
0001	General Fd	Tax Collector Prop Tax Cln-GF	Equipment Rent Revenue	18,900	-
0001	General Fd	Tax Collector County Court at Law Cln-GF	Collection Fees	23,352	22,357
0001	General Fd	Tax Collector Motor Veh Collections-GF	Child Safety Fee	257,209	277,831
0001	General Fd	Tax Collector Motor Veh Collections-GF	Auto Registration Fees	2,580,132	2,256,503
0001	General Fd	Tax Collector Motor Veh Collections-GF	Miscellaneous Fees	12,475	5,505
0001	General Fd	Tax Collector Motor Veh Collections-GF	Tax Certificate Fees	49,720	63,160
0001	General Fd	Tax Collector Motor Veh Collections-GF	Returned Check Fee	10,712	12,275
0001	General Fd	Tax Collector Motor Veh Collections-GF	School Crossing Guard Admin Fee	140,000	152,610
0001	General Fd	Tax Collector Motor Veh Collections-GF	Certificate Of Title Collection Service Fee	1,440,000	1,097,824
0001	General Fd	Tax Collector Motor Veh Collections-GF	Contractual Services- Fee Collection Svs	-	83,000
0001	General Fd	Tax Collector Motor Veh Collections-GF	Motor Vehicle Sales Tax/Penalties Collection	9,739,267	10,591,025
0001	General Fd	Tax Collector Motor Veh Collections-GF	Equipment Rent Revenue	-	22,500
0001	General Fd	Tax Collector Voter Registration Cln-GF	Miscellaneous Fees	1,683	2,107
0001	General Fd	PBO Cash Investments	Contractual Services-Cash Investment Services	79,012	79,012
0001	General Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	1,624,688	2,765,804
0001	General Fd	PBO Cash Investments	Other Interest Income	8	6
0001	General Fd	PBO Cash Investments	NCFV-From Pooled Cash Fund	(2,000,000)	(1,400,000)
0001	General Fd	PBO Cash Investments	Trfrs from Corporations	195,662	319,442
0001	General Fd	General Adm NonDivisional	Other Federal Intergovernmental Revenue	24,790	-
0001	General Fd	General Adm NonDivisional	Austin Affordable Housing Revenue	16,893	15,998
0001	General Fd	General Adm NonDivisional	Fish and Wildlife Revenue	-	29,950
0001	General Fd	General Adm NonDivisional	Bingo Gross Receipts Tax	437,398	459,940
0001	General Fd	General Adm NonDivisional	Mixed Beverage Tax	10,894,989	11,763,255
0001	General Fd	General Adm NonDivisional	Notary Fee	4,807	4,131
0001	General Fd	General Adm NonDivisional	Miscellaneous Collections	31,434	10,705
0001	General Fd	General Adm NonDivisional	Other Revenue-Unclaimed Vendor Checks	-	13,523
0001	General Fd	General Adm NonDivisional	Sale Of Recycling Material	-	3,335
0001	General Fd	General Adm NonDivisional	Sale Of Surplus Equipment	-	20,723
0001	General Fd	General Adm NonDivisional	Income From Law Suit Settlements	301,779	252,051
0001	General Fd	General Adm NonDivisional	Trfrs from Co Atty Proc Site Orders-Capso Fd	25,000	25,000
0001	General Fd	General Adm NonDivisional	Sale of Major Assets	-	257,050
0001	General Fd	TCIS NSS-GF	Commissions From Pay Stations	830,000	38,334
0001	General Fd	TCIS NSS-GF	Contractual Services-Telephone Monitoring Svs	30,462	8,275
0001	General Fd	FMD Adm-GF	Other Buildings Rent Revenue	337,984	321,042
0001	General Fd	FMD Adm-GF	Smart Facility Rent Revenue	295,152	313,098
0001	General Fd	FMD Building Maintenance-GF	Concession Revenue	40,000	42,500
0001	General Fd	FMD Old Courthouse Block-GF	Other Land Rent Revenue	1,250,004	1,260,000
0001	General Fd	Purchasing Office Admiration-GF	Sale Of Surplus Equipment	53,554	-
0001	General Fd	Purchasing Office Admiration-GF	Sale of Major Assets	257,050	-
0001	General Fd	CA Civil-GF	Prosecutor Longevity	75,430	81,049
0001	General Fd	CA Civil-GF	Civil Filing Fee	816,656	816,656
0001	General Fd	CA Civil-GF	Attorney Services-Hospital District	530,772	603,492
0001	General Fd	CA Criminal-GF	County Prosecutors Compensation	70,000	70,000
0001	General Fd	CA Criminal-GF	Prosecutor Longevity	59,040	63,119
0001	General Fd	CA Criminal-GF	Criminal Fees-Other	101,560	103,184
0001	General Fd	CA Criminal-GF	Environmental Fines	5,650	500
0001	General Fd	CA Criminal-GF	Demand Account Interest Income	246	318
0001	General Fd	CA Criminal-GF	College Work Study	7,524	7,010
0001	General Fd	CA Check Division-GF	Prosecutor Longevity	2,650	2,731
0001	General Fd	CA Check Division-GF	Demand Account Interest Income	17	136
0001	General Fd	CA Check Division-GF	College Work Study	2,643	7,618
0001	General Fd	Co Clerk Adm-GF	Trfrs from Co Clerk Archival Fd	7,702	7,702
0001	General Fd	Co Clerk Eln Adm-GF	Contractual Services-Election Services	885,000	300,000
0001	General Fd	Co Clerk Eln Adm-GF	Election Equipment Rental	7,000	4,500

Fund	Fund Description	Cost Center Description	G/L Account Description	FY 2016 Budget	FY 2017 Budget
0001	General Fd	Co Clerk Probate-GF	Attorney Ad Litem Fee-Mental Health	188,393	168,933
0001	General Fd	Co Clerk Probate-GF	Court Clerk Fees	6,238	2,972
0001	General Fd	Co Clerk Probate-GF	Jury Fees	118	322
0001	General Fd	Co Clerk Probate-GF	Mental Health Service & Doc Fee	83,000	74,322
0001	General Fd	Co Clerk Probate-GF	Probate Service Fee	148,693	153,319
0001	General Fd	Co Clerk Probate-GF	Fees For Copies	65,447	67,651
0001	General Fd	Co Clerk Probate-GF	Returned Check Fee	124	103
0001	General Fd	Co Clerk Probate-GF	Trust Fund Fee	500	2,600
0001	General Fd	Co Clerk Civil-GF	Civil Filing Fee	335,968	343,164
0001	General Fd	Co Clerk Civil-GF	Jury Fees	34,214	30,102
0001	General Fd	Co Clerk Civil-GF	Probate Service Fee	408	827
0001	General Fd	Co Clerk Civil-GF	Fees For Copies	72,832	60,708
0001	General Fd	Co Clerk Civil-GF	Trust Fund Fee	14,821	9,431
0001	General Fd	Co Clerk Civil-GF	Bond Forfeitures	400,000	587,263
0001	General Fd	Co Clerk Crm-GF	Court Clerk Fees	159,013	164,048
0001	General Fd	Co Clerk Crm-GF	Criminal Bond Administrative Fee	19,752	18,563
0001	General Fd	Co Clerk Crm-GF	Jury Fees	559	828
0001	General Fd	Co Clerk Crm-GF	Fees For Copies	33,765	45,294
0001	General Fd	Co Clerk Recording-GF	Fees For Copies	193,584	205,986
0001	General Fd	Co Clerk Recording-GF	Fees For Microfilm	20,307	20,438
0001	General Fd	Co Clerk Recording-GF	Recording Fees	4,837,000	4,860,000
0001	General Fd	Co Clerk Records Mgmt-GF	Fees For Copies	47,142	41,357
0001	General Fd	Dist Clerk Civil-GF	Grant Partial Reimbursement Revenue	139,514	166,512
0001	General Fd	Dist Clerk Civil-GF	Civil Filing Fee	1,037,180	1,029,865
0001	General Fd	Dist Clerk Civil-GF	SAPCRS Transfer Fee	-	1,170
0001	General Fd	Dist Clerk Civil-GF	Jury Fees	361,622	398,177
0001	General Fd	Dist Clerk Civil-GF	Fees For Copies	297,935	323,827
0001	General Fd	Dist Clerk Civil-GF	Passport Fee	680,281	815,867
0001	General Fd	Dist Clerk Civil-GF	Record Search Fee	15,845	15,403
0001	General Fd	Dist Clerk Civil-GF	Returned Check Fee	236	760
0001	General Fd	Dist Clerk Civil-GF	Trust Fund Fee	6,275	5,549
0001	General Fd	Dist Clerk Civil-GF	Vital Statistic Report Fee	3,472	3,406
0001	General Fd	Dist Clerk Civil-GF	Jury Impaneling Services	16,412	16,412
0001	General Fd	Dist Clerk Civil-GF	Bond Forfeitures	168,887	291,663
0001	General Fd	Dist Clerk Civil-GF	Other Interest Income	4,537	4,649
0001	General Fd	Dist Clerk Civil-GF	Forfeited Jury Pay	29,781	24,180
0001	General Fd	Dist Clerk Crm-GF	Criminal Bond Administrative Fee	11,350	8,204
0001	General Fd	Dist Clerk Crm-GF	Criminal Fees-Other	88,998	89,468
0001	General Fd	Dist Clerk Crm-GF	Jury Fees	641	869
0001	General Fd	Dist Clerk Crm-GF	Fees For Copies	16,888	17,950
0001	General Fd	Civil Courts District-GF	Tax Master Fee	28,883	41,222
0001	General Fd	Civil Courts County-GF	Judiciary Fees	168,000	168,000
0001	General Fd	DA Criminal Justice-GF	Prosecutor Longevity	211,040	219,000
0001	General Fd	DA Criminal Justice-GF	Felony Prosecutor Supplemental Salary	-	4,422
0001	General Fd	DA Criminal Justice-GF	Other State Revenue	18,680	35,627
0001	General Fd	DA Criminal Justice-GF	Criminal Fees-Other	11,529	10,343
0001	General Fd	DA Criminal Justice-GF	Attorney Services-Other	20,000	20,000
0001	General Fd	DA Criminal Justice-GF	Welfare Fraud Prosecution Services	840	-
0001	General Fd	DA Criminal Justice-GF	Environmental Fines	25,000	10,000
0001	General Fd	DA Criminal Justice-GF	Demand Account Interest Income	87	289
0001	General Fd	DA Criminal Justice-GF	Miscellaneous Collections	570	3,484
0001	General Fd	DA Civil Justice-Title IV-E Billable-GF	Grant Partial Reimbursement Revenue	180,000	80,000
0001	General Fd	DA Workers Comp Fraud-GF	Attorney Services-Texas Workers Comp Ins Fd	380,343	333,511
0001	General Fd	Criminal Courts District-GF	Judiciary Collection Fee	22,384	23,709
0001	General Fd	Criminal Courts District-GF	Restitution	68,078	40,982
0001	General Fd	Criminal Courts County Division-GF	Criminal Fees-Other	187	5
0001	General Fd	Criminal Courts County Division-GF	Judiciary Fees	504,000	588,000
0001	General Fd	Criminal Courts County Division-GF	Restitution	6,057	2,329
0001	General Fd	Probate Court-GF	Probate Statutory Fees	30,600	32,300
0001	General Fd	Probate Court-GF	Probate Hearing Fee	20,814	16,500
0001	General Fd	Probate Court-GF	Probate Investigator Fee	12,552	11,725
0001	General Fd	Probate Court-GF	Probate Service Fee	47,816	46,847
0001	General Fd	Probate Court-GF	Probate Training Fee	19,907	19,596
0001	General Fd	JP1 Civil-GF	Civil Filing Fee	82,109	76,710
0001	General Fd	JP1 Criminal-GF	Criminal Fees-Other	79,075	66,249
0001	General Fd	JP1 Criminal-GF	Omni Denial License Renewal Fee	5,896	5,161
0001	General Fd	JP1 Criminal-GF	Time Payment 10% Fee	693	599
0001	General Fd	JP1 Criminal-GF	Traffic Fees	5,817	4,561
0001	General Fd	JP1 Criminal-GF	Returned Check Fee	201	252
0001	General Fd	JP1 Criminal-GF	Miscellaneous Collections	72	179
0001	General Fd	JP2 Civil-GF	Civil Filing Fee	100,833	116,576
0001	General Fd	JP2 Criminal-GF	Criminal Fees-Other	174,937	252,694
0001	General Fd	JP2 Criminal-GF	Omni Denial License Renewal Fee	19,638	21,144
0001	General Fd	JP2 Criminal-GF	Time Payment 10% Fee	5,148	4,061
0001	General Fd	JP2 Criminal-GF	Traffic Fees	13,431	17,459
0001	General Fd	JP2 Criminal-GF	Returned Check Fee	101	250
0001	General Fd	JP2 Criminal-GF	Miscellaneous Collections	-	8
0001	General Fd	JP3 Civil-GF	Civil Filing Fee	55,853	58,250
0001	General Fd	JP3 Criminal-GF	Criminal Fees-Other	298,574	308,286
0001	General Fd	JP3 Criminal-GF	Omni Denial License Renewal Fee	18,118	15,956
0001	General Fd	JP3 Criminal-GF	Time Payment 10% Fee	1,821	1,450
0001	General Fd	JP3 Criminal-GF	Traffic Fees	18,200	15,754
0001	General Fd	JP3 Criminal-GF	Returned Check Fee	418	416

Fund	Fund Description	Cost Center Description	G/L Account Description	FY 2016 Budget	FY 2017 Budget
0001	General Fd	JP3 Criminal-GF	Bond Forfeitures	379	-
0001	General Fd	JP3 Criminal-GF	Miscellaneous Collections	228	284
0001	General Fd	JP4 Civil-GF	Civil Filing Fee	81,855	81,492
0001	General Fd	JP4 Civil-GF	Returned Check Fee	151	150
0001	General Fd	JP4 Criminal-GF	Criminal Fees-Other	74,644	95,535
0001	General Fd	JP4 Criminal-GF	Omni Denial License Renewal Fee	5,548	4,789
0001	General Fd	JP4 Criminal-GF	Time Payment 10% Fee	1,076	1,163
0001	General Fd	JP4 Criminal-GF	Traffic Fees	4,625	4,181
0001	General Fd	JP4 Criminal-GF	Miscellaneous Collections	97	194
0001	General Fd	JP5 Civil-GF	Civil Filing Fee	86,066	64,020
0001	General Fd	JP5 Criminal-GF	Criminal Fees-Other	303,482	373,476
0001	General Fd	JP5 Criminal-GF	Omni Denial License Renewal Fee	6,934	5,543
0001	General Fd	JP5 Criminal-GF	Time Payment 10% Fee	961	1,147
0001	General Fd	JP5 Criminal-GF	Traffic Fees	5,913	4,602
0001	General Fd	JP5 Criminal-GF	Returned Check Fee	54	-
0001	General Fd	Constable1 Civil-GF	Civil Filing Fee	340,463	320,197
0001	General Fd	Constable1 Civil-GF	Returned Check Fee	-	30
0001	General Fd	Constable1 Civil-GF	Donation-Public Safety Use Of Vehicle	20,000	20,000
0001	General Fd	Constable1 Criminal-GF	Criminal Fees-Other	73,822	75,373
0001	General Fd	Constable2 Civil-GF	Civil Filing Fee	393,555	447,746
0001	General Fd	Constable2 Civil-GF	Donation-Public Safety Use Of Vehicle	10,000	10,000
0001	General Fd	Constable2 Criminal-GF	Criminal Fees-Other	195,030	222,928
0001	General Fd	Constable2 Criminal-GF	Returned Check Fee	180	60
0001	General Fd	Constable2 Criminal-GF	Law Enforcement Services-Other Govt Agency	93,756	93,756
0001	General Fd	Constable2 Criminal-GF	Law Enforcement Services-School District	172,054	-
0001	General Fd	Constable3 Civil-GF	Civil Filing Fee	194,233	195,500
0001	General Fd	Constable3 Civil-GF	Donation-Public Safety Use Of Vehicle	45,000	48,000
0001	General Fd	Constable3 Criminal-GF	Criminal Fees-Other	243,426	222,568
0001	General Fd	Constable3 Criminal-GF	Returned Check Fee	60	-
0001	General Fd	Constable3 Criminal-GF	Law Enforcement Services-Other Govt Agency	108,212	108,212
0001	General Fd	Constable 4 Civil-GF	Civil Filing Fee	290,337	290,510
0001	General Fd	Constable 4 Civil-GF	Donation-Public Safety Use Of Vehicle	3,034	1,994
0001	General Fd	Constable 4 Criminal-GF	Criminal Fees-Other	98,889	85,455
0001	General Fd	Constable 4 Criminal-GF	Returned Check Fee	-	30
0001	General Fd	Constable 5 Civil-GF	Grant Partial Reimbursement Revenue	285,948	333,024
0001	General Fd	Constable 5 Civil-GF	Civil Filing Fee	1,772,914	1,815,007
0001	General Fd	Constable 5 Civil-GF	Donation-Public Safety Use Of Vehicle	10,000	10,000
0001	General Fd	Constable 5 Criminal-GF	Criminal Fees-Other	68,751	56,885
0001	General Fd	Constable 5 Security-GF	Law Enforcement Services-Other Organization	103,740	109,410
0001	General Fd	TCSO Crc Support Br-GF	SSA Incentive Payments	217,140	227,667
0001	General Fd	TCSO Crc Support Br-GF	Contractual Services-Sex Offender Treatment	163,800	-
0001	General Fd	TCSO Crc Support Br-GF	Notary Fees	1,513	1,795
0001	General Fd	TCSO Central Booking-GF	Contractual Services-Central Booking	6,579,921	6,579,921
0001	General Fd	TCSO Med Svs Contracted Med Svs-GF	Treatment Co-Pay	-	120,000
0001	General Fd	TCSO Med Svs Contracted Med Svs-GF	Expired Medication Refunds	-	6,000
0001	General Fd	TCSO Med Svs Contracted Med Svs-GF	Medication Reimbursements	-	10,000
0001	General Fd	TCSO LE Mental Health	Contractual Services-Office Space	12,936	13,536
0001	General Fd	TCSO LE Mental Health	Other Buildings Rent Revenue	3,600	3,000
0001	General Fd	TCSO LE Support Br-GF	Breath Alcohol Testing Fee	55,916	60,789
0001	General Fd	TCSO LE Support Br-GF	Criminal Fees-Other	366,833	357,973
0001	General Fd	TCSO LE Support Br-GF	Time Payment 10% Fee	93	287
0001	General Fd	TCSO LE Support Br-GF	Alarm Registration Fee	182,473	191,250
0001	General Fd	TCSO LE Support Br-GF	Law Enforcement Services-Other Govt Agency	1,483,317	1,331,795
0001	General Fd	TCSO LE Support Br-GF	Law Enforcement Services-School District	1,380,187	1,839,981
0001	General Fd	TCSO LE Support Br-GF	Training Academy Tuition	1,500	3,261
0001	General Fd	TCSO LE Support Br-GF	Contractual Services-Housing Paroled Sex Offendr	236,950	229,200
0001	General Fd	TCSO LE Support Br-GF	Contractual Services-Mnt Of Federal Prisoners	6,570	6,057
0001	General Fd	TCSO LE Support Br-GF	Bail Bondsman Registration	3,000	2,000
0001	General Fd	TCSO LE Support Br-GF	Sexually Oriented Business License	2,575	2,525
0001	General Fd	TCSO LE Support Br-GF	Miscellaneous Collections	78,408	69,457
0001	General Fd	TCSO LE Support Br-GF	Donation-Public Safety Use Of Vehicle	450,000	514,456
0001	General Fd	ME Adm-GF	Expert Witness Testimony Fee	5,143	3,294
0001	General Fd	ME Adm-GF	Autopsy Fee	1,589,900	1,740,000
0001	General Fd	ME Adm-GF	Autopsy Report Fee	1,960	1,971
0001	General Fd	ME Adm-GF	Cremation Fee	-	77,000
0001	General Fd	ME Adm-GF	Miscellaneous Collections	415	900
0001	General Fd	CSCD Supervision GF	Time Payment 10% Fee	3,608	3,408
0001	General Fd	TCCES CES-Exc Mgmt Team-GF	Alcohol Evaluation Fees	345,725	345,955
0001	General Fd	TCCES CES-Exc Mgmt Team-GF	TCCES Reinstatement Fee	41,684	45,599
0001	General Fd	TCCES CES-Exc Mgmt Team-GF	Miscellaneous Fees	11	-
0001	General Fd	TCCES CES-Exc Mgmt Team-GF	Counseling Program	75,909	71,147
0001	General Fd	TCCES CES-Exc Mgmt Team-GF	Drug Education Class	54,201	61,911
0001	General Fd	TCCES CES-Exc Mgmt Team-GF	DWI Education Class	100,457	120,670
0001	General Fd	TCCES CES-Exc Mgmt Team-GF	DWI Intervention Program	134,161	133,959
0001	General Fd	TCCES CES-Exc Mgmt Team-GF	Minor In Possession Class	3,655	4,770
0001	General Fd	TCCES CES-Exc Mgmt Team-GF	Substance Abuse Class	16,154	16,770
0001	General Fd	TCCES CES-Exc Mgmt Team-GF	Cognitive Change Program 40Hr	6,457	6,072
0001	General Fd	TCCES CES-Exc Mgmt Team-GF	Marijuana Class 8 Hour	48,224	55,334
0001	General Fd	TCCES CES-Exc Mgmt Team-GF	Miscellaneous Collections	11	-
0001	General Fd	TCCES Education-GF	Alcohol Education-Minors Class	1,015	1,452
0001	General Fd	TCCES Education-GF	Bad Check 8Hr Class	27,503	13,703
0001	General Fd	TCCES Education-GF	Chemical Assault & Shoplifting 20Hr Class	93,725	96,031
0001	General Fd	TCCES Education-GF	Class Rescheduling Fees	7,954	7,010

Fund	Fund Description	Cost Center Description	G/L Account Description	FY 2016 Budget	FY 2017 Budget
0001	General Fd	TCCES Education-GF	Felony M.O. 20Hr Class	27,053	28,277
0001	General Fd	TCCES Education-GF	Juvenile Competency Class	108	-
0001	General Fd	TCCES Education-GF	Youth Misdemeanor I 8Hr Class	4,517	2,653
0001	General Fd	Pretrial Supervision-GF	Ignition Interlock Fee	321,404	338,439
0001	General Fd	Pretrial Supervision-GF	Personal Bond Fees	397,417	474,172
0001	General Fd	Pretrial Drug Court Pg-GF	Intox & Drug Conviction 10% Collection Fee	17,806	18,754
0001	General Fd	JPD Executive-GF	Other Revenue	6,948	-
0001	General Fd	JvP Food Srvcs-GF	Grant Partial Reimbursement Revenue	183,374	201,553
0001	General Fd	JvP Res Srvcs Program Support-GF	Grant Administrative Cost Revenue-IDC Post	84	-
0001	General Fd	JvP Dom Rel Off Admin-GF	Adoption Investigation Fee	75,296	60,752
0001	General Fd	JvP Dom Rel Off Admin-GF	Child Support Admin Fees	36	-
0001	General Fd	JvP Dom Rel Off Admin-GF	DRO Operations Fee	65,183	73,315
0001	General Fd	JvP Dom Rel Off Admin-GF	Expert Witness Testimony Fee	-	62
0001	General Fd	JvP Dom Rel Off Admin-GF	Comm Supervision Of Child Support Probationers	336,738	396,000
0001	General Fd	JvP Dom Rel Off Admin-GF	(ICSS)	360,000	420,000
0001	General Fd	JvP Dom Rel Off Admin-GF	Cooperative Parenting Class	2,213	254
0001	General Fd	JvP Dom Rel Off Admin-GF	License Fee Parenting Course	8,193	9,155
0001	General Fd	Emrg Svs Tech and Comm-GF	Radio Use Fees	270,000	265,000
0001	General Fd	TNR Environmental Quality-GF	Other Revenue	10,000	-
0001	General Fd	TNR Environmental Quality-GF	Sale Of Recycling Material	27,947	20,585
0001	General Fd	TNR Development Services-GF	Driveway Permits	71,500	93,500
0001	General Fd	TNR Development Services-GF	Flood Plain Permit Fee- Nonresidential	95,014	112,750
0001	General Fd	TNR Development Services-GF	Flood Plain Permit Fee-Residential A	112,200	131,100
0001	General Fd	TNR Development Services-GF	Flood Plain Permit Fee-Residential B	21,045	25,070
0001	General Fd	TNR Development Services-GF	Long Form Plat Construction Review	159,786	129,139
0001	General Fd	TNR Development Services-GF	Long Form Plat-Commercial Lot Review	8,000	11,200
0001	General Fd	TNR Development Services-GF	Long Form Plat-Construction Inspection	102,500	56,968
0001	General Fd	TNR Development Services-GF	Long Form Plat-Final Plat Review	44,760	35,906
0001	General Fd	TNR Development Services-GF	Long Form Plat-Preliminary Plan Review	36,828	49,655
0001	General Fd	TNR Development Services-GF	Long Form Plat-Residential Lot Review	154,188	121,459
0001	General Fd	TNR Development Services-GF	Plat Application Renewals	791	1,448
0001	General Fd	TNR Development Services-GF	Plat Revision-Amendments	11,193	16,541
0001	General Fd	TNR Development Services-GF	Plat Revision-Vacations Public Utility Easements	5,040	3,680
0001	General Fd	TNR Development Services-GF	Plat Revision-Vacations/Row & Drain Easements	2,720	1,470
0001	General Fd	TNR Development Services-GF	Public Notice Fee	-	52
0001	General Fd	TNR Development Services-GF	Short Form Plat-Final Plat Review	40,756	30,385
0001	General Fd	TNR Development Services-GF	Utility (Row) Permits	3,445	6,423
0001	General Fd	TNR Development Services-GF	Miscellaneous Collections	-	1
0001	General Fd	TNR Development Services-GF	Sale Of Printed Material	1,059	1,274
0001	General Fd	TNR Onsite Sewage Facilities-GF	Septic Maintenance Contract Fee	32,000	35,800
0001	General Fd	TNR Onsite Sewage Facilities-GF	Septic Reinspection Fees	4,752	6,138
0001	General Fd	TNR Onsite Sewage Facilities-GF	Septic Subdivision Review Fees	6,900	7,825
0001	General Fd	TNR Onsite Sewage Facilities-GF	Engineered Adjustment Permit	13,984	12,332
0001	General Fd	TNR Onsite Sewage Facilities-GF	Engineered Construction Permits	229,273	236,160
0001	General Fd	TNR Onsite Sewage Facilities-GF	Expired Sewage Permit Re-Application Fee	5,100	6,479
0001	General Fd	TNR Onsite Sewage Facilities-GF	Private Sewage Permits	36,250	43,147
0001	General Fd	TNR Onsite Sewage Facilities-GF	Sewage Permit Renewal	110	110
0001	General Fd	TNR Park Services-GF	Park Entrance Fees	1,589,150	1,686,878
0001	General Fd	TNR Park Services-GF	Park Rental Fees	441,587	405,830
0001	General Fd	TNR Park Services-GF	Access License Fee	15,740	17,151
0001	General Fd	TNR Customer Services-GF	Solid Waste Disposal Fee	5,867	-
0001	General Fd	TNR Customer Services-GF	Water Sales	7,462	8,600
0001	General Fd	TNR Customer Services-GF	License Fee	151,367	189,209
0001	General Fd	TNR Customer Services-GF	Miscellaneous Rent Revenue	1,575	246
0001	General Fd	TNR Services To Othr Govts-GF	Fuel & Vehicle Maintenance Reimbursement	112,660	91,196
0001	General Fd	TNR Transfer Station-GF	Solid Waste Disposal Fee	-	9,844
0001	General Fd	HHSVS Inter COA Public Hlh-GF	Pool Inspection Fees	18,517	16,666
0001	General Fd	HHSVS FSS-Case Mgmt-GF	Grant Administrative Cost Revenue-IDC Post	690	345
0001	General Fd	HHSVS Children F.I.R.S.T.	Juror Contributions	51,594	58,589
0001	General Fd	HHSVS Healthy Families 1-GF	Healthy Families Expansion Program	-	250,000
0001	General Fd	HHSVS Deaf Svs-GF	Deaf Interpreter Services-City HHS	2,500	2,703
0001	General Fd	HHSVS Deaf Svs-GF	Deaf Interpreter Services-Municipal Court	34,901	37,713
0001	General Fd	HHSVS Deaf Svs-GF	Deaf Interpreter Services-Travis County DHH	290	-
0001	General Fd	HHSVS Deaf Svs-GF	Deaf Interpreter Services-Visual Comm	3,195	-
0001	General Fd	HHSVS Deaf Svs-GF	Deaf Interpreter Services-CSCD	287	-
0001	General Fd	HHSVS Deaf Svs-GF	Deaf Interpreter Services-Travis Co Health Dist	450	832
0001	General Fd	HHSVS Deaf Svs-GF	Deaf Interpreter Services-CTCCH	119,220	115,000
0001	General Fd	HHSVS Social Service Contracts-GF	Juror Contributions	12,936	14,676
0001	General Fd	EMS Star Flight Administrative-GF	Patient Fees-Air Transport	2,784,645	2,690,607
0001	General Fd	EMS Star Flight Operations-GF	Heli Pad Camera Fee	7,294	7,680
0001	General Fd	EMS Star Flight Operations-GF	Starflight Services	68,000	-
0001	General Fd	EMS Emrg Med Sv-GF	Patient Fees-Ground Transport	4,242,271	3,921,134
0001	General Fd	EMS Emrg Med Sv-GF	Contractual Services-Software	39,763	39,763
0001	General Fd	Civil Courts-App-LMF-GF	Court of Appeals Fee	66,110	66,110
0001	General Fd	Criminal Courts County LMF-GF	Grant Partial Reimbursement Revenue	386,131	380,154
0001	General Fd	Criminal Courts District LMF-GF	Grant Partial Reimbursement Revenue	579,196	570,232
0001	General Fd	County Atty-Criminal Justice	County Prosecutors Compensation	(70,000)	-
0002	700 Lavaca Complex	PBO Cash Investments	Pooled Cash Investments Interest Income	30,588	36,752
0002	700 Lavaca Complex	FMD Operations 700 Lavaca-Lavaca Cmplx	700 Lavaca Building Rent Revenue	1,095,003	857,097
0002	700 Lavaca Complex	FMD Operations 700 Lavaca-Lavaca Cmplx	700 Lavaca Parking Rent Revenue	542,344	504,600
0003	Tx Exposition and Heritage	PBO Cash Investments	Pooled Cash Investments Interest Income	12,099	16,205
0003	Tx Exposition and Heritage	FMD-Tx Expo & Heritage-Expo Fd	Concession Revenue	240,450	239,650
0003	Tx Exposition and Heritage	FMD-Tx Expo & Heritage-Expo Fd	Miscellaneous Collections	20,750	20,750

Fund	Fund Description	Cost Center Description	G/L Account Description	FY 2016 Budget	FY 2017 Budget
0003	Tx Exposition and Heritage	FMD-Tx Expo & Heritage-Expo Fd	Other Buildings Rent Revenue	702,496	783,485
0100	Law Library Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	1,918	2,276
0100	Law Library Fd	RMCR Civil Library-Law Library Fd	Law Library Fee	791,488	766,007
0100	Law Library Fd	RMCR Civil Library-Law Library Fd	Legal Research Fee	24,155	10,293
0104	Dispute Resolution Center Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	620	637
0104	Dispute Resolution Center Fd	Dispute Resolution Center-DRC fd	ADRS Fee	330,767	337,864
0104	Dispute Resolution Center Fd	Dispute Resolution Center-DRC fd	Juror Contributions	2,898	4,202
0104	Dispute Resolution Center Fd	Dispute Resolution Center-DRC fd	Trfrs from General Fd	85,775	73,701
0105	Voter Registration Fd	Tax Collector Voter Cln Ch19-Voter Rg Fd	Voter Registration Reimb Chap19	225,847	196,127
0106	Juvenile Fee Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	2,566	3,014
0106	Juvenile Fee Fd	JvP NonDivisional-Juv Fee Fd	Juvenile Probation Fee	4,341	2,608
0107	Juvenile Justice Alternative Edu Prog Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	4,275	1,262
0107	Juvenile Justice Alternative Edu Prog Fd	JvP Spec Srvcs JJAEP Fd	School Districts	35,260	19,479
0108	Cnty Clerk Records Mgmt & Pres Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	18,615	28,884
0108	Cnty Clerk Records Mgmt & Pres Fd	Co Clerk Crm-Records Mgmt Fd	Records Management Fee	9,844	10,000
0108	Cnty Clerk Records Mgmt & Pres Fd	Co Clerk Recording-Records Mgmt Fd	Records Mgmt & Preservation Fee	2,005,013	2,012,000
0109	LCRA Parks Cip Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	17,498	21,727
0109	LCRA Parks Cip Fd	TNR Park Services-LCRA Fd	Park Entrance Fees	143,948	151,974
0110	Records Mgmt and Pres Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	291	309
0110	Records Mgmt and Pres Fd	Co Clerk Probate -Records Mgmt Preser	Records Management Fee	20,000	19,600
0110	Records Mgmt and Pres Fd	Co Clerk Civil-Records Mgmt Preser	Records Management Fee	39,114	38,700
0110	Records Mgmt and Pres Fd	Co Clerk Crm-Records Mgmt Preser	Records Management Fee	89,208	90,100
0110	Records Mgmt and Pres Fd	Dist Clerk Civil-Records Mgmt Preser	Records Management Fee	76,840	83,546
0110	Records Mgmt and Pres Fd	Dist Clerk Crm-Records Mgmt Preser	Records Management Fee	46,713	45,469
0111	Courthouse Security Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	3,433	3,515
0111	Courthouse Security Fd	Co Clerk Civil-Courthouse Sec Fd	Security Fee	39,738	37,900
0111	Courthouse Security Fd	Co Clerk Crm-Courthouse Sec Fd	Security Fee	11,843	12,000
0111	Courthouse Security Fd	Co Clerk Recording-Courthouse Sec Fd	Security Fee	199,757	204,200
0111	Courthouse Security Fd	Dist Clerk Civil-Courthouse Security Fd	Security Fee	57,091	60,338
0111	Courthouse Security Fd	Dist Clerk Crm-Courthouse Security Fd	Security Fee	9,754	9,825
0111	Courthouse Security Fd	JP1 Criminal-Courthouse Security Fd	Security Fee	11,279	9,685
0111	Courthouse Security Fd	JP2 Criminal-Courthouse Security Fd	Security Fee	30,734	37,705
0111	Courthouse Security Fd	JP3 Criminal-Courthouse Security Fd	Security Fee	28,382	26,645
0111	Courthouse Security Fd	JP4 Criminal-Courthouse Security Fd	Security Fee	11,842	10,835
0111	Courthouse Security Fd	JP5 Criminal-Courthouse Security Fd	Security Fee	15,106	15,049
0111	Courthouse Security Fd	TCSO Courthouse Security-Cthse Sec Fd	Trfrs from General Fd	1,278,457	1,278,457
0113	Ct Reporter Service Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	250	309
0113	Ct Reporter Service Fd	Co Clerk Civil-Ct Rptr Sv Fnd	Court Reporter Fees	114,940	112,685
0113	Ct Reporter Service Fd	Dist Clerk Civil-Ct Rptr Sv Fnd	Court Reporter Fees	161,139	175,625
0113	Ct Reporter Service Fd	Probate Court-Court Reporter Sv Fd	Court Reporter Fees	56,000	54,500
0114	Juvenile Deferred Prosecution Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	583	624
0114	Juvenile Deferred Prosecution Fd	JvP NonDivisional-Juv Def Pros Fd	Deferred Prosecution Fee	1,711	1,057
0115	Balcones Canyonlands Pres Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	101,991	171,557
0115	Balcones Canyonlands Pres Fd	TNR Natural Resources-BCCP	Park Permits	184,683	387,529
0115	Balcones Canyonlands Pres Fd	TNR Natural Resources-BCCP	Contributions-Developers	108,560	109,440
0115	Balcones Canyonlands Pres Fd	TNR Natural Resources-BCCP	Rent Revenue-BCP Cell Phone Tower	13,358	13,358
0115	Balcones Canyonlands Pres Fd	TNR Natural Resources-BCCP	Trfrs from General Fd	15,250,276	16,937,800
0118	LEOSE - Cmns Ct	Emrg Svs Fire Marshal-LEOSE	LEOSE Annual Allocations	1,036	1,036
0119	Juvenile Delinquency Prevention Fd	Co Clerk Crm-JV Delinquency Preventn	Juvenile Delinquency Fees	73	77
0121	Unclaimed Property Fd	County Treasurer Adm-Unclaimed Property	Restitution Forfeitures	50,000	50,000
0121	Unclaimed Property Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	621	609
0122	Professional Prosecutors Fd	CA Civil-Prof Prosecutors Fd	Trfrs from General Fd	70,000	70,000
0123	Mary Quinlan Park Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	1,699	2,119
0123	Mary Quinlan Park Fd	TNR Park Services-Mary Quilan Fd	Lake Austin Spa Rent Revenue	5,000	5,000
0124	Probate Judiciary Fee Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	560	115
0124	Probate Judiciary Fee Fd	Probate Court-Judiciary Fee Fd	Judiciary Fees	-	155,000
0124	Probate Judiciary Fee Fd	Probate Court-Guardianship Judcy Fee Fd	Judiciary Fees	160,000	-
0125	Cts Technology Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	2,209	2,130
0125	Cts Technology Fd	JP1 Criminal-Js Ct Technology	Justice Court Technology Fee	14,980	12,674
0125	Cts Technology Fd	JP2 Criminal-Js Ct Technology	Justice Court Technology Fee	40,647	49,947
0125	Cts Technology Fd	JP3 Criminal-Js Ct Technology	Justice Court Technology Fee	37,821	36,672
0125	Cts Technology Fd	JP4 Criminal-Js Ct Technology	Justice Court Technology Fee	15,837	14,402
0125	Cts Technology Fd	JP5 Criminal-Js Ct Technology	Justice Court Technology Fee	20,119	19,990
0126	Truancy Ct Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	1,376	-
0126	Truancy Ct Fd	JvP Legal Srvcs Judicial-Truancy Ct Fd	Trfrs from General Fd	154,661	-
0127	Dist Clerk Records Mgmt and Pres	PBO Cash Investments	Pooled Cash Investments Interest Income	1,904	2,594
0127	Dist Clerk Records Mgmt and Pres	Dist Clerk Civil-Dist Clerk Records Mgmt	Records Management Fee	76,065	81,482
0127	Dist Clerk Records Mgmt and Pres	Dist Clerk Crm-Dist Clerk Records Mang	Records Management Fee	5,259	5,124
0128	Elections Contract Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	2,353	1,886
0128	Elections Contract Fd	Co Clerk Eln Adm-Eln Cntrt Fd	Contractual Services-Election Services	566,000	797,873
0128	Elections Contract Fd	Co Clerk Eln Adm Fee-Eln Cntrt Fd	Election Oversight Fee	145,100	110,000
0129	Cnty Clerk Archival Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	18,663	31,387
0129	Cnty Clerk Archival Fd	Co Clerk Records Mgmt-Co Clerk Arch Fnd	Records Archival Fee	1,985,016	1,989,000
0130	Family Protection Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	141	10
0130	Family Protection Fd	Dist Clerk Civil-Family Protection Fd	Family Protection Fee	52,069	51,221
0131	Drug Ct Program Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	827	453
0131	Drug Ct Program Fd	Pretrial Drug Court-Drg Ct Pg Fd	Participant Payments	28,322	34,970
0131	Drug Ct Program Fd	Pretrial Drug Court-Drg Ct Pg Fd	Treatment Co-Pay	6,324	8,968
0131	Drug Ct Program Fd	Pretrial Drug Court-Drg Ct Pg Fd	Intox & Drug Conviction 50% Fee	87,791	94,489
0132	Probate Guardianship Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	1,451	1,670
0132	Probate Guardianship Fd	Probate Court-Grdnshp Probate Grdnshp Fd	Probate Guardianship Fee	82,000	76,000
0133	Vital Statistic Pres Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	246	309
0133	Vital Statistic Pres Fd	JP1 Civil-Vital Statistic Presrvtn	Vital Statistic Preservation Fee	4	-

Fund	Fund Description	Cost Center Description	G/L Account Description	FY 2016 Budget	FY 2017 Budget
0133	Vital Statistic Pres Fd	JP2 Civil-Vital Statistic Presrvtn	Vital Statistic Preservation Fee	98	181
0133	Vital Statistic Pres Fd	JP3 Civil-Vital Statistic Presrvtn	Vital Statistic Preservation Fee	65	30
0134	Fire Code Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	4,779	5,542
0134	Fire Code Fd	Emrg Svs Fire Marshal-Fire Code Fd	Fire Safety Inspection Fee	180,000	220,000
0135	Child Abuse Prevention Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	115	146
0135	Child Abuse Prevention Fd	TCSO LE Support Br-Child Abuse Fd	Child Sexual Assault Fee	4,235	4,768
0136	Justice Ct Building Security Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	2,536	3,219
0136	Justice Ct Building Security Fd	JP1 Criminal-Justice Ct Bldg Security	Security Fee	3,561	3,028
0136	Justice Ct Building Security Fd	JP2 Criminal-Justice Ct Bldg Security	Security Fee	10,017	12,304
0136	Justice Ct Building Security Fd	JP3 Criminal-Justice Ct Bldg Security	Security Fee	9,520	8,783
0136	Justice Ct Building Security Fd	JP4 Criminal-Justice Ct Bldg Security	Security Fee	3,945	3,537
0136	Justice Ct Building Security Fd	JP5 Criminal-Justice Ct Bldg Security	Security Fee	5,062	4,967
0137	Juvenile Case Manager Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	5,844	6,161
0137	Juvenile Case Manager Fd	JP1 Criminal-Juvenile Case Mgr Fd	Juvenile Case Management Fee	18,309	15,377
0137	Juvenile Case Manager Fd	JP2 Criminal-Juvenile Case Mgr Fd	Juvenile Case Management Fee	50,732	61,902
0137	Juvenile Case Manager Fd	JP3 Criminal-Juvenile Case Mgr Fd	Juvenile Case Management Fee	47,327	44,309
0137	Juvenile Case Manager Fd	JP4 Criminal-Juvenile Case Mgr Fd	Juvenile Case Management Fee	19,875	17,801
0137	Juvenile Case Manager Fd	JP5 Criminal-Juvenile Case Mgr Fd	Juvenile Case Management Fee	25,533	24,964
0138	Health Food Permits Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	1,602	2,563
0138	Health Food Permits Fd	HHSVS EHS Consmr/Comm Prot-Hlthfd Prmts	Food Establishment Fees	61,281	62,250
0138	Health Food Permits Fd	HHSVS EHS Consmr/Comm Prot-Hlthfd Prmts	Mobile Food Permits	14,696	15,300
0138	Health Food Permits Fd	HHSVS EHS Consmr/Comm Prot-Hlthfd Prmts	Temporary Food Permits	1,740	6,480
0139	Dist Ct Records Technology Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	1,071	1,723
0139	Dist Ct Records Technology Fd	Dist Clerk Civil-Dist Ct Recrds Tech Fd	District Court Records Archival Fee	116,168	132,562
0140	Cnty/Dist Ct Technology Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	651	1,012
0140	Cnty/Dist Ct Technology Fd	Co Clerk Crm-Co/Dist Court Tech Fd	Court Technology Fee	15,767	16,000
0140	Cnty/Dist Ct Technology Fd	Dist Clerk Crm-Co/Dist Court Tech Fd	Court Technology Fee	7,753	7,435
0141	Ct Record Pres	PBO Cash Investments	Pooled Cash Investments Interest Income	1,054	1,489
0141	Ct Record Pres	Co Clerk Civil-Ct Record Preservation	Court Record Preservation Fee	75,753	74,400
0141	Ct Record Pres	Dist Clerk Civil-Court Record Pres	Court Record Preservation Fee	104,686	113,004
0142	Capital Area Council of Govts 911 Fees	PBO Cash Investments	Pooled Cash Investments Interest Income	146	158
0144	Unclaimed Juvenile Restitution	PBO Cash Investments	Pooled Cash Investments Interest Income	245	309
0145	Rd and Bridge Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	34,182	47,828
0145	Rd and Bridge Fd	Dist Clerk Crm-RdBg Fd	Fines	311,527	353,252
0145	Rd and Bridge Fd	JP1 Criminal-RdBg Fd	Fines	372,459	348,930
0145	Rd and Bridge Fd	JP2 Criminal-RdBg Fd	Fines	1,044,575	1,234,408
0145	Rd and Bridge Fd	JP3 Criminal-RdBg Fd	Fines	885,322	774,083
0145	Rd and Bridge Fd	JP4 Criminal-RdBg Fd	Fines	441,006	385,009
0145	Rd and Bridge Fd	JP5 Criminal-RdBg Fd	Fines	401,955	436,001
0145	Rd and Bridge Fd	TCSO LE Support Br-RdBrdg Fd	Fines	489,383	493,577
0145	Rd and Bridge Fd	TNR Administrative Services-RdBg Fd	Trfrs from General Fd	1,400,716	450,000
0145	Rd and Bridge Fd	TNR Rd Capacity and Bg Rplmt-RdBg Fd	Sidewalk Remediation Revenue	7,532	-
0145	Rd and Bridge Fd	TNR Rd & Bridge Maintenance-RdBg Fd	Lateral Road Fund Distribution	72,498	72,896
0145	Rd and Bridge Fd	TNR Rd & Bridge Maintenance-RdBg Fd	Auto Registration Fees	10,055,107	10,384,026
0145	Rd and Bridge Fd	TNR Rd & Bridge Maintenance-RdBg Fd	Excess Weight Fees	88,830	71,805
0149	Afterschool Youth Enrichment Services	HHSVS TAES 4-H and Youth Dev Pg-AYES Fd	Afterschool Youth Enrichment Services Fees	209,360	188,048
0151	Civil Courts Facilities Fund	PBO Cash Investments	Pooled Cash Investments Interest Income	3,017	5,940
0151	Civil Courts Facilities Fund	Co Clerk Probate-CivilCourthouseImpFd	Civil Filing Fee	59,000	58,000
0151	Civil Courts Facilities Fund	Co Clerk Civil-CivilCourthouseImpFd	Civil Filing Fee	112,059	113,000
0151	Civil Courts Facilities Fund	Dist Clerk Civil-Civ Crthse Imp Fd	Civil Filing Fee	163,239	179,753
0152	Juvenile Case Manager Program Fund	PBO Cash Investments	Pooled Cash Investments Interest Income	200	398
0152	Juvenile Case Manager Program Fund	JP1 Criminal-Juv Case Mgr Pgm Fd	Truancy Prevention and Diversion Fee	2,680	2,398
0152	Juvenile Case Manager Program Fund	JP2 Criminal-Juv Case Mgr Pgm Fd	Truancy Prevention and Diversion Fee	8,157	9,755
0152	Juvenile Case Manager Program Fund	JP3 Criminal-Juv Case Mgr Pgm Fd	Truancy Prevention and Diversion Fee	7,746	7,656
0152	Juvenile Case Manager Program Fund	JP4 Criminal-Juv Case Mgr Pgm Fd	Truancy Prevention and Diversion Fee	3,297	3,371
0152	Juvenile Case Manager Program Fund	JP5 Criminal-Juv Case Mgr Pgm Fd	Truancy Prevention and Diversion Fee	3,774	4,067
3001	Consolidated Debt Service	Travis County-Cons Debt Svc	Current Property Taxes	79,868,735	81,951,301
3001	Consolidated Debt Service	Travis County-Cons Debt Svc	Current Property Tax Refunds (Contra)	(249,346)	(295,760)
3001	Consolidated Debt Service	Travis County-Cons Debt Svc	Current Property Tax Other Adjustments (Contra)	(219)	(184)
3001	Consolidated Debt Service	Travis County-Cons Debt Svc	Prior Years Delinquent Tax	426,860	483,989
3001	Consolidated Debt Service	Travis County-Cons Debt Svc	Delinquent Tax Refunds (Contra Account)	(215,637)	(195,419)
3001	Consolidated Debt Service	Travis County-Cons Debt Svc	Demand Account Interest Income	-	2
3001	Consolidated Debt Service	PBO Cash Investments	Texpool Interest Income	1,775	14,642
3001	Consolidated Debt Service	PBO Cash Investments	Commercial Paper Interest Income	-	6,421
3001	Consolidated Debt Service	PBO Cash Investments	Travis Pool Interest Income	7,800	8,043
3001	Consolidated Debt Service	PBO Cash Investments	Texas Daily Invest. Pool Interest Income	9,545	49,424
3001	Consolidated Debt Service	PBO Cash Investments	Texstar Investment Pool Interest Income	6,257	24,295
3005	Debt Service - Taxable	Travis County-Debt Svc-Taxable	Current Property Taxes	11,868,030	11,685,122
3005	Debt Service - Taxable	Travis County-Debt Svc-Taxable	Current Property Tax Refunds (Contra)	(29,168)	(42,632)
3005	Debt Service - Taxable	Travis County-Debt Svc-Taxable	Current Property Tax Other Adjustments (Contra)	(23)	(27)
3005	Debt Service - Taxable	Travis County-Debt Svc-Taxable	Prior Years Delinquent Tax	29,916	54,085
3005	Debt Service - Taxable	Travis County-Debt Svc-Taxable	Delinquent Tax Refunds (Contra Account)	(20,711)	(22,739)
3005	Debt Service - Taxable	Travis County-Debt Svc-Taxable	Demand Account Interest Income	4	41
3005	Debt Service - Taxable	PBO Cash Investments	Texpool Interest Income	188	2,298
3005	Debt Service - Taxable	PBO Cash Investments	Texas Daily Invest. Pool Interest Income	816	4,090
3005	Debt Service - Taxable	PBO Cash Investments	Texstar Investment Pool Interest Income	548	2,830
8955	Self Insurance Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	120,033	141,560
8955	Self Insurance Fd	PBO Cash Investments	NCFV-From Pooled Cash Fund	-	(12,312)
8955	Self Insurance Fd	HRMD Risk Mgmt-Travis Co. Self Ins	Worker's Comp-County	2,429,619	2,589,036
8955	Self Insurance Fd	HRMD Risk Mgmt-Travis Co. Self Ins	Unemployment Compensation	345,000	345,000
8955	Self Insurance Fd	HRMD Risk Mgmt-Travis Co. Self Ins	General Insurance	2,454,642	2,454,642
8955	Self Insurance Fd	HRMD Risk Mgmt-Travis Co. Self Ins	Premiums/General Liab	347,680	347,680
8955	Self Insurance Fd	HRMD Risk Mgmt-Travis Co. Self Ins	Premiums/Auto Liab	184,778	184,778

Fund	Fund Description	Cost Center Description	G/L Account Description	FY 2016 Budget	FY 2017 Budget
8955	Self Insurance Fd	HRMD Risk Mgmt-Travis Co. Self Ins	Premiums/Property	174,558	174,558
8956	Employee Health Benefit Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	126,708	146,929
8956	Employee Health Benefit Fd	PBO Cash Investments	NCFV-From Pooled Cash Fund	-	(17,233)
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	EPO Premium-County Contribution	4,684,248	4,594,536
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	CoEPO Premium-County Contribution	8,721,360	-
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	PPO Premium-County Contribution	34,754,040	36,607,212
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	Consumer Choice Premium-County Contribution	-	8,983,896
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	EPO Premium-County Contribution-Retiree <65	1,171,596	1,155,780
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	CoEPO Premium-County Contribution-Retiree <65	2,331,408	-
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	PPO Premium-County Contribution-Retiree <65	5,261,208	6,199,788
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	Consumer Choice Premium-CC-Retiree <65	-	2,387,880
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	EPO Premium-County Contribution-Retiree >65	750,024	814,740
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	CoEPO Premium-County Contribution-Retiree >65	474,072	-
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	PPO Premium-County Contribution-Retiree >65	1,717,080	2,067,996
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	>65	8,604	10,368
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	Consumer Choice Premium-CC-Retiree >65	-	639,072
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	Employee Contribution-EPO Premium	1,466,484	1,455,444
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	CoEPO Premium-Employee Contribution	1,027,380	-
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	PPO Premium-Employee Contribution	5,343,072	5,668,452
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	Consumer Choice Premium-Employee Contribution	-	1,031,172
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	EPO Premium-Retiree <65 Contribution	381,408	371,220
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	CoEPO Premium-Retiree <65 Contribution	352,500	-
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	PPO Premium-Retiree <65 Contribution	1,180,716	1,419,876
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	Contribution	-	351,732
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	EPO Premium-Retiree >65 Contribution	366,336	392,544
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	CoEPO Premium-Retiree >65 Contribution	73,260	-
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	PPO Premium-Retiree >65 Contribution	395,412	470,100
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	PPO Premium-Drug Program-Retiree >65 Contrib	2,304	2,388
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	Contribution	-	100,104
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	EPO Premiums-COBRA Contributions	69,952	29,303
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	PPO Premiums-Cobra Contributions	39,731	51,041
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	Consumer Choice Premiums-Cobra Contributions	-	2,338
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	Medicare Retiree Drug Subsidy	375,000	375,000
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	Trfrs from General Fd	127,580	-
				753,517,331	787,484,480

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