

Travis County

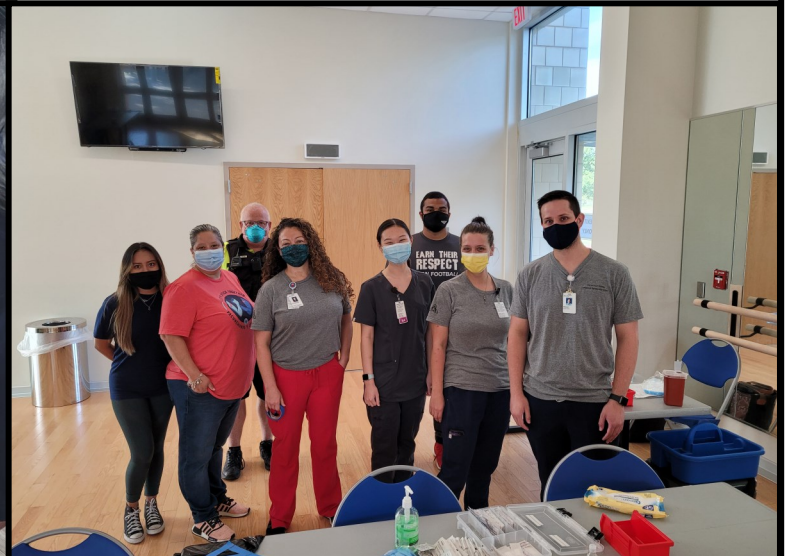
Fiscal Year 2022 Adopted Budget

Volume I:

Budget Overview



Travis County
Planning and Budget Office



Travis County Commissioners Court

County Judge

Andy Brown

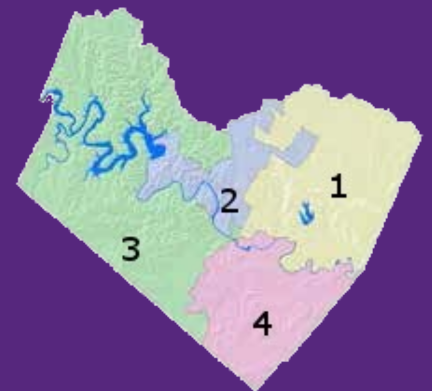
Commissioners

Precinct 1 Jeffrey W. Travillion, Sr.

Precinct 2 Brigid Shea

Precinct 3 Ann Howard

Precinct 4 Margaret J. Gómez



TRAVIS COUNTY ADOPTED BUDGET FOR FISCAL YEAR 2022

This budget will raise more revenue from property taxes than last year's budget by an amount of \$47,295,468, which is a 6.0 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 \$23,293,922.

Record Vote of Commissioners Court

| | |
|----------------------------|----------------------|
| Andy Brown | (In favor of budget) |
| Jeffrey W. Travillion, Sr. | (In favor of budget) |
| Brigid Shea | (In favor of budget) |
| Ann Howard | (In favor of budget) |
| Margaret J. Gómez | (In favor of budget) |

Property Tax Rates and Financial Information:

Travis County Property Tax Rate for 2021 Fiscal Year

| | |
|--------------------|-------------------------------|
| Property Tax Rate: | \$.374359 per \$100 valuation |
|--------------------|-------------------------------|

Travis County Property Tax Rates for 2022 Fiscal Year

| | |
|--------------------------------------|-------------------------------|
| Property Tax Rate: | \$.357365 per \$100 valuation |
| No New Revenue Rate: | \$.346859 per \$100 valuation |
| No New Revenue Effective | |
| Maintenance and Operations Tax Rate: | \$.296919 per \$100 valuation |
| Voter Approval Rate: | \$.357365 per \$100 valuation |
| Debt Rate: | \$.050054 per \$100 valuation |

| | |
|-------------------------|-----------------|
| Total Debt Obligations: | \$1,054,720,000 |
|-------------------------|-----------------|

TRAVIS COUNTY ADOPTED BUDGET



**FISCAL YEAR 2022
October 1, 2021 – September 30, 2022**

COMMISSIONERS COURT

**Andy Brown
County Judge**

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

**Ann Howard
Commissioner, Precinct 3**

**Brigid Shea
Commissioner, Precinct 2**

**Margaret J. Gómez
Commissioner, Precinct 4**

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



**The Government Finance Officers Association
of the United States and Canada**

presents this

CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION

to

**Finance Department
Travis County, Texas**



The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards.

Executive Director

Christopher P. Morill

Date: **July 29, 2021**

FISCAL YEAR 2022 ADOPTED BUDGET
VOLUME I – BUDGET OVERVIEW



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Table 1

Travis County Office and Departments

Offices and Departments by Name:

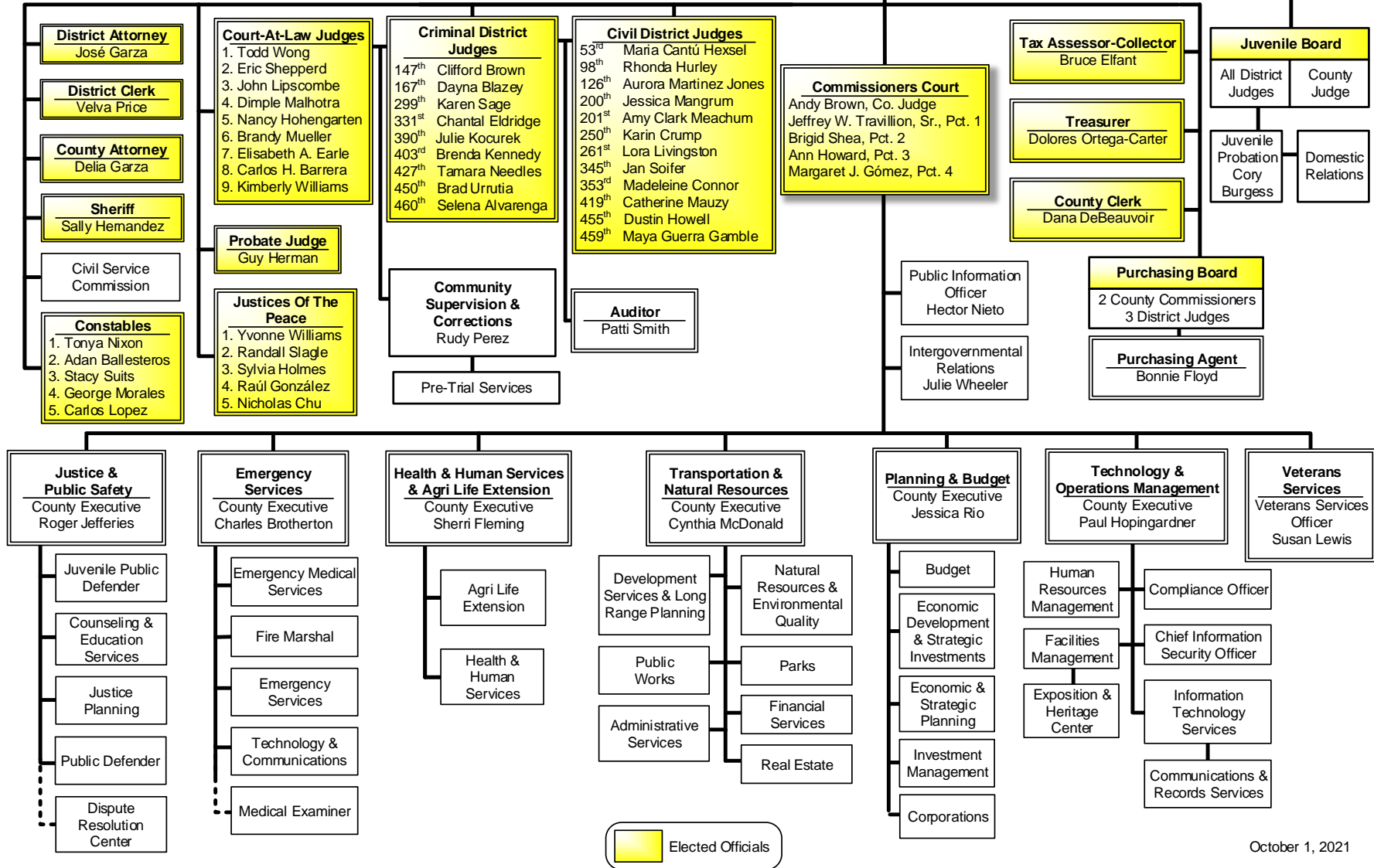
Offices and Departments by Number:

| Name | No. | No. | Name |
|--|------------|------------|--|
| Civil Courts | 122 | 101 | County Judge |
| Civil Courts Legally Mandated Fees | 193 | 102 | County Commissioner, Precinct One |
| Civil Service Commission | 154 | 103 | County Commissioner, Precinct Two |
| Communications and Records Services | 157 | 104 | County Commissioner, Precinct Three |
| Community Supervision and Corrections | 139 | 105 | County Commissioner, Precinct Four |
| Constable, Precinct One | 131 | 106 | County Auditor |
| Constable, Precinct Two | 132 | 107 | County Treasurer |
| Constable, Precinct Three | 133 | 108 | Tax Assessor - Collector |
| Constable, Precinct Four | 134 | 109 | Planning and Budget |
| Constable, Precinct Five | 135 | 110 | General Administration |
| Counseling and Education Services | 140 | 111 | Human Resources Management |
| County Attorney | 119 | 112 | Information Technology Services (ITS) |
| County Auditor | 106 | 114 | Facilities Management |
| County Clerk | 120 | 115 | Purchasing |
| County Commissioner, Precinct One | 102 | 116 | Veterans Services |
| County Commissioner, Precinct Two | 103 | 117 | Historical Commission |
| County Commissioner, Precinct Three | 104 | 119 | County Attorney |
| County Commissioner, Precinct Four | 105 | 120 | County Clerk |
| County Judge | 101 | 121 | District Clerk |
| County Treasurer | 107 | 122 | Civil Courts |
| Criminal Courts | 124 | 123 | District Attorney |
| Criminal Courts Legally Mandated Fees | 194 | 124 | Criminal Courts |
| Dispute Resolution Center | 136 | 125 | Probate Court |
| District Attorney | 123 | 126 | Justice of the Peace, Precinct One |
| District Clerk | 121 | 127 | Justice of the Peace, Precinct Two |
| Emergency Medical Services | 159 | 128 | Justice of the Peace, Precinct Three |
| Emergency Services | 147 | 129 | Justice of the Peace, Precinct Four |
| Facilities Management | 114 | 130 | Justice of the Peace, Precinct Five |
| Centralized Leases and Utilities | 191 | 131 | Constable, Precinct One |
| General Administration | 110 | 132 | Constable, Precinct Two |
| Health and Human Services | 158 | 133 | Constable, Precinct Three |
| Historical Commission | 117 | 134 | Constable, Precinct Four |
| Human Resources Management | 111 | 135 | Constable, Precinct Five |
| Information Technology Services (ITS) | 112 | 136 | Dispute Resolution Center |
| Centralized Computer Services | 190 | 137 | Sheriff |
| Justice of the Peace, Precinct One | 126 | 138 | Medical Examiner |
| Justice of the Peace, Precinct Two | 127 | 139 | Community Supervision and Corrections |
| Justice of the Peace, Precinct Three | 128 | 140 | Counseling and Education Services |
| Justice of the Peace, Precinct Four | 129 | 142 | Pretrial Services |
| Justice of the Peace, Precinct Five | 130 | 143 | Juvenile Public Defender |
| Justice Planning | 155 | 144 | Public Defender's Office |
| Juvenile Probation | 145 | 145 | Juvenile Probation |
| Juvenile Public Defender | 143 | 147 | Emergency Services |
| Medical Examiner | 138 | 149 | Transportation and Natural Resources (TNR) |
| Planning and Budget | 109 | 154 | Civil Service Commission |
| Pretrial Services | 142 | 155 | Justice Planning |
| Probate Court | 125 | 157 | Communications and Records Services |
| Public Defender's Office | 144 | 158 | Health and Human Services |
| Purchasing | 115 | 159 | Emergency Medical Services |
| Sheriff | 137 | 190 | Centralized Computer Services |
| Tax Assessor - Collector | 108 | 191 | Centralized Leases and Utilities |
| Transportation and Natural Resources (TNR) | 149 | 193 | Civil Courts Legally Mandated Fees |
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TRAVIS COUNTY

Travis County Residents



October 1, 2021

PLANNING AND BUDGET OFFICE

TRAVIS COUNTY, TEXAS

December 15, 2021

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 2022 Adopted Budget

The Travis County Commissioners Court approved the Fiscal Year 2022 Adopted Budget on September 28, 2021. This budget was finalized under Stage Four of the Risk Based Guidelines for COVID-19. As vaccination efforts continue and COVID-19 restrictions adjust due to the COVID-19 Delta variant, we continue to be aware of the disruptive impacts of the pandemic on our community's health and economy. Nevertheless, Travis County is showing signs of economic recovery with strong tax base growth and unemployment rates returning to pre-pandemic levels, though many remain disproportionately impacted by the pandemic. The FY 2022 Adopted Budget was developed with a greater attention to preparedness, response, and recovery for not only COVID-19, but other future unforeseen emergency events.

The first stage of the FY 2022 budget process began with the presentation and approval of the FY 2022 Budget Guidelines in late March, which provided the most current information, known at that time, regarding the pandemic as well as about the aftermath of the devastating February winter storm. Travis County continues to operate under the constraints of Senate Bill 2 (SB 2) which artificially caps the tax rate that the Commissioners Court can approve without voter involvement at 3.5 percent. In the most recent legislative session, additional impacts on local government control were passed through HB 1869, which limits the County's ability to issue Certificates of Obligation for certain projects. These factors have necessitated a greater focus on mandated programs, previous commitments by the Commissioners Court, the ability to continue appropriate service levels during and post-COVID-19, and additional planning for future capital needs.

The County has sought all potential state and federal assistance to respond to the increased need for County services caused by the pandemic while also operating within state-imposed restrictions on revenue growth. On March 11, 2021, President Biden signed the American Rescue Plan Act (ARPA), providing \$1.9 trillion in federal relief and recovery funding to individuals, businesses, and state and local governments. The County will receive a total of \$247.0 million from ARPA through the Local Fiscal Recovery Fund (LFRF). The Commissioners Court has allocated or earmarked \$183.7 million, 74.2 percent of the total, with the discussion of remaining allocation to include a public engagement process. Public involvement will ensure the greatest community benefit, especially to those communities disproportionately impacted by the COVID-19 pandemic and its health and economic consequences. Travis County continues to seek reimbursement from FEMA and other eligible sources for all vaccination efforts and COVID-19 response.

The Adopted Budget for All Funds in FY 2022 totals \$1.4 billion and is 12.0 percent more than the FY 2021 Adopted Budget. It includes \$1.1 billion in the General Fund, which increased by 13.3 percent over the prior year. The FY 2022 Adopted Budget provides investments in capacity building for emergency response and assistance, staffing of voter-approved park projects, funding for capitalized road maintenance and other capital projects, expanded electronic

monitoring for defendants diverted from our jails, and resources for the County's third year of a four-year grant match with the Texas Indigent Defense Commission to further implement the Public Defender's Office and other indigent defense improvements. The budget makes significant investments in mental health resources to help address issues related to addiction, homelessness, and other needs exacerbated by the pandemic. There are also additional resources for information technology infrastructure and technical support to assist teleworking efforts for County employees so needed services can still be delivered to our community and the justice system can operate virtually as needed.

The budget is balanced at a tax rate of 35.7365 cents per \$100 of taxable value. This is comprised of a maintenance and operations tax rate of 30.7311 cents per \$100 taxable value and a debt service tax rate of 5.0054 cents per \$100 taxable value. The tax rate is approximately 1.7 cents less than the FY 2021 Adopted Tax Rate of 37.4359 cents. The tax rate for FY 2022 is at the Voter Approval Rate, which is 3.5 percent above the calculation for the no-new-revenue maintenance and operations tax rate plus required debt service, and is below Travis County's 30-year prior average. The property tax rate used to balance the FY 2022 Adopted Budget is based on the certified estimate received from the Travis Central Appraisal District (TCAD). These numbers include growth in taxable value of 10.0 percent and record new construction of \$6.5 billion, based on values as of January 1, 2021 per statute.

The Commissioners Court has established and continues to implement tax policies which limit the tax rate impact to County taxpayers. For 40 years, Commissioners Court has provided tax relief to homeowners through the approval of a 20 percent general homestead exemption, the highest percentage allowed by statute, and additional exemptions for homeowners 65 and older or disabled. In June 2021, Commissioners Court increased the Optional 65 and Older or Disabled Homestead for Tax Year 2021 (Fiscal Year 2022) from \$85,500 to \$100,000, a \$14,500 increase. This change will lower the County portion of the property tax bill for each of these eligible taxpayers by approximately \$52 compared to if the previous exemption was still in place.

The average taxable value of all Travis County homesteads is estimated to increase by 8.7 percent, from \$355,379 to an estimated \$386,136. The annual increase to the County portion of the property tax bill for the average taxable homestead is estimated at \$49.52, or approximately \$4 more a month.

We are grateful for the cooperation from all Elected Officials, Appointed Officials, Department Heads and County staff to help craft the FY 2022 Adopted Budget that will assist the County to navigate through the anticipated challenges during FY 2022. We also want to especially recognize the work of staff from our office and the County Auditor's Office in preparing the FY 2022 Adopted Budget. The FY 2022 Adopted Budget is available on the Travis County website, <https://www.traviscountytexas.gov/planning-budget>.

FISCAL YEAR 2022 ADOPTED BUDGET
SECTION I – BUDGET OVERVIEW

SECTION I – BUDGET OVERVIEW

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

Vision:

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

Mission Statement:

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

Guiding Principles:

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

Goals:

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

TRAVIS COUNTY COMMISSIONERS COURT



County Judge
Andy Brown
(512) 854-9555



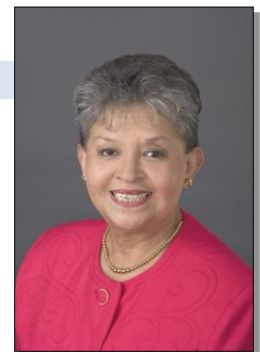
Commissioner,
Precinct 1
Jeffrey W. Travillion, Sr.
(512) 854-9111



Commissioner,
Precinct 2
Brigid Shea
(512) 854-9222



Commissioner,
Precinct 3
Ann Howard
(512) 854-9333



Commissioner,
Precinct 4
Margaret J. Gómez
(512) 854-9444

Travis County Quick Facts Sheet (2019)

Source: <https://www.census.gov/quickfacts/fact/table/traviscountytexas/SEX255219#SEX255219>



Population: 1.3 Million

5th largest county in Texas by Population
24% increase in population over the last 10 years



Demographics: 50.5% M | 49.5% F

Median Age: 34.2
Persons per Household (2015-2019): 2.54



Diversity (and % Growth from 2010)

48.9% White (-1.6%) | 33.6% Hispanic (+0.1%) | 8.9% African-American (+0.8%) | 7.4% Asian-American (+1.6%) | 1.2% American Indian (+0.9%)



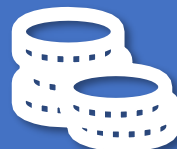
Education: 89.3% High School Graduates

50% Bachelor's Degree or Higher



Housing: 52.4% Homeownership Rate

of Housing Units: 550,000
Median value of owner-occupied housing units: \$324,800



Income: \$75,887 Median Household

Median Gross Rent: \$1,289
Households with a computer: 95.1% | With broadband internet: 88.2%



Employment Rate: 69.4%

Unemployment Rate: 2.8%
Persons in poverty: 10.8%

STRUCTURE AND ROLE OF TEXAS COUNTY GOVERNMENT

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

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



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

County services in Texas are financed primarily by an ad valorem tax on real property and business inventory and an array of fees, fines, service charges, and state payments. The County Commissioners Court sets the property tax rate annually, after holding a public hearing as 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 the annual estimated property values used by taxing units in Travis County for calculating ad valorem taxes. The agency is audited annually, both on a financial and performance basis. The financial audit is conducted by independent auditors and the performance audit is conducted by the state Comptroller's Property Tax Assistance Division (Travis Central Appraisal District, 2017).

TRAVIS COUNTY PROFILE

Travis County is located in Central Texas, 150 miles inland from the Gulf of Mexico, and 75 miles northeast of San Antonio. The City of Austin is the state capital and the county seat. Travis County is comprised of 990 square miles of rolling hill country to the west and clay soil prairie to the east. The County is bisected by the Colorado River and the Highland Lakes reservoir system which runs generally northwest to southeast. Travis County is situated on the eastern edge of the Edwards Plateau, and is divided from north to south by the Balcones Escarpment. The climate of Travis County is subtropical, with an average low temperature in January of 41.5 degrees Fahrenheit and an average high in August of 97.0 degrees Fahrenheit, measured at Camp Mabry in Central Austin. The average yearly rainfall is 34.32 inches (National Centers for Environmental Information, 2012).

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

Travis County is the home of the state's flagship university, the University of Texas at Austin, as well as other institutions of higher education, such as Huston-Tillotson University, St. Edward's University, and Austin Community College. The top County ad valorem taxpayers in 2022 include high tech companies, property management groups, a healthcare company, and a supermarket company. The largest employers include local, state, and federal government, an institution of higher education, a high-tech company, healthcare companies, and retail and supermarket companies.

Table 2
Travis County Top Ten Ad Valorem Taxpayers, 2022

| <i>Rank</i> | <i>Ad Valorem Taxpayers</i> | <i>Employers</i> |
|-------------|--|------------------------------------|
| 1 | CSHV Properties | State of Texas |
| 2 | Samsung Austin Semiconductor | University of Texas at Austin |
| 3 | Cousins Properties | HEB Grocery Co. |
| 4 | Columbia/St. David's Healthcare System, LP | City of Austin |
| 5 | Oracle America Inc. | Ascension Seton |
| 6 | Apple, Inc. | Wal-Mart Stores, Inc. |
| 7 | ICON IPC TX Property Owner | Dell, Inc. |
| 8 | Finley Company | Federal Government |
| 9 | GW Block 23 Office LLC | Amazon.com, LLC |
| 10 | HEB Grocery Company LP | Austin Independent School District |

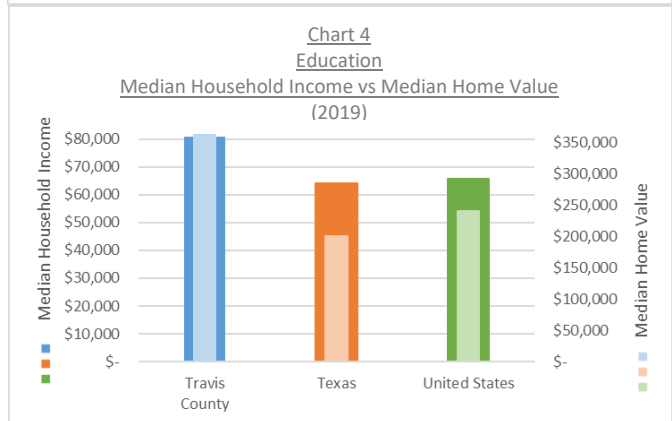
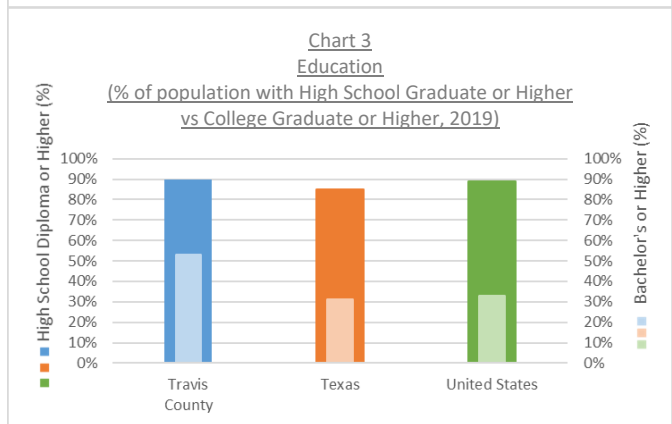
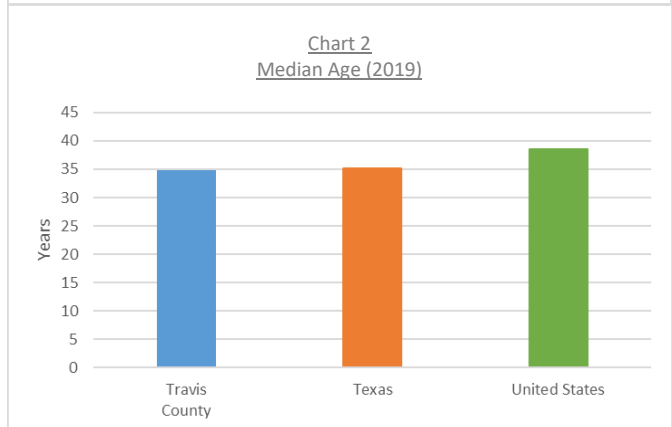
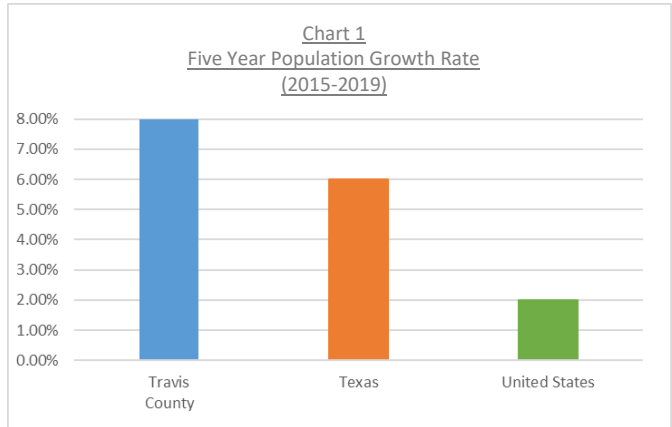
The information below highlights and compares select key indicators between Travis County, the State of Texas and the United States. As of July 1, 2020, the Travis County population was 1,341,815 according to the City of Austin Demographer. The population is expected to rise 2.25 percent in 2021 and is projected to be 1,491,328 by 2025.

From 2015 through 2019, Travis County experienced population growth of 8 percent, which is two percent greater than Texas’ growth of 6 percent during that same time. In comparison, the United States experienced growth of 2 percent from 2015 to 2019.

According to the 2019 American Community Survey, the median age in Travis County is 34.8, which represents a slightly younger population as compared to Texas and throughout the nation. The State’s median age is 35.1, and the national median age is 38.5 years older than Travis County’s median age at 38.5 years of age. Citizens aged 18 to 24 years old make up the smallest percentage of the population at nine percent, followed by those 65 and over at 10 percent. Individuals under the age of 18 and those aged 45 to 65 years old are similarly represented in the population, comprising 21 percent and 23 percent of the population respectively. Lastly, those aged 25 to 44 years old represent the largest share of the population throughout Travis County at 36 percent.

Nearly 90 percent of Travis County residents have a high school diploma or higher. This is five percent higher than the State’s 85 percent average and one percent higher than the national average of 89 percent. Similarly, when compared to Texas and the nation, Travis County has a higher percentage of residents with college degrees, with 53 percent of adults in Travis County having obtained a bachelor’s degree or higher. This contrasts with 31 percent of Texans with such degrees and 33 percent of U.S. adults.

The anticipated growth of the County and rising home values will necessitate that community leaders continue to adapt to changing patterns and projected needs in housing. Travis County continues to face affordability issues. According to the 2019 American Community Survey, the median household income in Travis County is \$80,726, which outpaces both the State at \$64,034 and the nation at \$65,712. Additionally, the median home value in Travis County is \$362,300, while the State’s median home value is \$161,900 less at \$240,500 and the U.S. median home value is \$121,800 less at \$240,500.



ECONOMIC INDICATORS

The local and national economy was in a sustained period of prosperity until early 2020 and the onset of the coronavirus (COVID-19) outbreak. Business closures, shelter-at-home policies, and other social distancing behavior practiced by government entities, businesses, and individuals to stop the spread of the virus contributed to an economic downturn that ended a historic trend of healthy job growth and historically low unemployment. However, due to the rapid development and deployment of COVID-19 vaccines across the country, the national and local economies are beginning a slow return to prior projections. Challenges remain in the form of labor and supply chain disruptions coupled with increased demand for goods, resulting in inflation. The information that follows is based on economic indicators for the national, state, and local levels available at the time the FY 2022 Adopted Budget was developed.

THE NATIONAL ECONOMY

Prospects for the national economy have brightened significantly in recent months, with economic projections improving over the last year. The rapid development of three different COVID-19 vaccines, and the subsequent distribution of these vaccines across the country, has led to a sharp decrease in COVID-19 cases and deaths. As of October 2021, 66.4 percent of the U.S. population of all ages has been fully vaccinated. As a result, most COVID-related limitations on business and travel have been lifted in all states, though local restrictions fluctuate based on hospitalization and case rates. In May 2021, the Organization for Economic Co-operation and Development (OECD) reported that the United States was projected to see real GDP growth of 6.9 percent in 2021 and 3.6 percent in 2022, compared to -3.5 percent and 2.2 percent in 2020 and 2019 respectively. Globally, the recovery has been uneven and based largely around the ability to procure and distribute vaccinations, and a country's willingness and capacity to use fiscal and monetary policy to address the downturn. The Delta variant, a highly contagious strain of the COVID-19 virus, is presenting new challenges even in countries that have begun to see a decrease in cases. The variant is fueling new outbreaks among unvaccinated individuals and reportedly makes up 80 percent of new cases in the United States.

The U.S. passed significant stimulus packages under both President Trump and President Biden during the course of the pandemic. The three packages—the American Rescue Plan, the Consolidated Appropriations Act, and the CARES Act—totaled over \$5 trillion and include relief for small businesses, support for local governments, expanded unemployment insurance, healthcare and educational support, and direct payments to individuals, among other programs and policies.

In October, Randal K. Quarles, Vice Chair of the Federal Reserve System, noted that the pandemic precipitated the most abrupt decline in U.S. and global economic activity in recorded history, and praised the banking system for its resiliency and the policy efforts that were able to swiftly calm financial markets.

Monetary and financial policy also provided support for the economy, The Federal Reserve provided \$2.3 trillion in lending for households, businesses, financial markets, and state and local governments, and cut the federal funds rate—the rate banks pay to borrow from each other—to between 0 percent and 0.25 percent and signaled that this rate will remain low until the economy is near full recovery. The Federal Reserve also relaunched efforts that had

“We’ve brought this economy back from the brink. And we designed our strategy not only to provide for a temporary boost, but to lay the foundation for a long-term boom that brings everyone along.”

President Joe Biden

July 19, 2021

been utilized during the Great Recession in 2008, like purchasing securities directly, offering low interest rates to financial institutions, supporting the money market through the Money Market Mutual Fund Liquidity Facility, temporarily lowering some regulatory requirements, and lowering the discount window. Unlike in the Great Recession, the Federal Reserve also offered loans directly to state and municipal governments through the Municipal Liquidity Facility until December 31, 2020, though these loans were only utilized by Illinois and the New York Metropolitan Transit Authority. These efforts helped credit continue to flow even as state and local public health restrictions halted much economic activity, and their utilization has helped accelerate the United States' recovery as the pandemic recedes.

While spending and household incomes have been rebounding fairly quickly, the unemployment rate has been slower to fall, finally dropping to 4.8 percent in September 2021. Previously discouraged workers who had exited the labor market are re-entering the workforce and hiring has overall picked up, but the labor market has yet to recover just over 5 million jobs and labor force participation has remained lower than pre-pandemic levels. The Federal Reserve projects that the U.S. unemployment rate will not return to its pre-pandemic level of 3.5 percent until 2023. The largest losses and the slowest gains in employment have occurred primarily in low-wage service jobs and for Black and Hispanic workers. Hiring in September 2021 was slower than original projections anticipated, adding only 194,000 instead of the 500,000 expected, largely due to supply constraints, the emergence of the Delta variant, and persistently lower labor force participation despite moderate increases to wages.

Uncertainty remains, even as the economy begins to recover. The accelerated recovery has led to concerns about spiking inflation, as consumer spending has ramped up and businesses struggle to meet demand quickly due to labor limitations and supply chain issues, primarily at ports. The Federal Reserve believes this inflation is transitory, but some experts believe the rising inflation is not singularly transitory and fear that some price increases might not abate quickly or could remain permanent. With employment rebounding and economic activity beginning to approach pre-pandemic levels, the Federal Reserve has signaled that the U.S. economy is nearing the threshold for tapering support.

THE TEXAS ECONOMY AND LONG-TERM CHALLENGES

In addition to the effects of the Covid-19 pandemic on the Texas economy, Texas faced a unique struggle in also contending with a historic winter storm that brought the state to a halt in February 2021 and drove up state and local emergency spending. The February 2021 winter storm exacerbated turbulence in the oil and gas sectors and prolonged the state's economic downturn.

On March 2, 2021, Governor Abbott lifted the mask mandate and all restrictions on business operations that had been in place for the previous year, citing vaccination efforts and decreasing COVID-19 cases. At the time of this announcement, only 6.5 percent of Texans had been vaccinated. Since then, rates have improved, with 65.4 percent of all Texans eighteen years and older fully vaccinated as of October 2021. With vaccination rates increasing and all pandemic restrictions largely lifted, many economic indicators have seen significant improvements after the state economy contracted by 3.5 percent in 2020.

Since the beginning of the pandemic in early 2020, there have been over 4 million confirmed cases of COVID-19 in the State of Texas and over 64,000 confirmed fatalities as of September 2021. This public health tragedy led directly to significant economic pains, with the unemployment rate in the state surging to a record 12.9 percent in April 2020, shortly after Governor Abbott declared an emergency and ordered a shutdown. Comptroller Glenn Hegar anticipated a budget shortfall due to plummeting sales tax and other revenues, first projecting a shortfall of \$4.6 billion over the summer, then revising to \$1 billion in January 2021. This revision was in part due to higher-than-

expected spending by consumers and the state's new ability to collect online sales tax revenues, which resulted in \$1.3 billion collected from online retailers in 2020. Overall sales tax revenue for FY 2021 was up 5.6 percent from FY 2020. Other increases in tax revenue, including motor vehicles sales taxes and a rebounding natural gas production sector, contributed to the total All Funds state tax revenue increasing by 6.2 percent from FY 2020 to FY 2021.

The state has gained back roughly one million of the total jobs lost, and unemployment dropped to 5.9 percent in August 2021, the lowest level since March 2020. This was a 0.3 percent increase from the previous month, the smallest monthly employment increase since April 2020. This is attributable in part to the resurgence of COVID-19 in the form of the Delta variant. Unemployment in Texas remains higher than the national rate of 5.2 percent. Some of this difference can be attributed to Texas's higher labor force participation compared to the nation, with minimal slack in the labor market.

The hardest hit industries were leisure and hospitality, mining, logging (which includes the oil and gas industry), education, and health services. These sectors are beginning to see new jobs added and unemployment decreasing, but recovery remains uneven. The accommodations and food industries have added a net 362,000 jobs since May 2020, but these businesses are still down 118,000 jobs total since the beginning of the pandemic. If current projections hold, Texas employment rates will reach pre-pandemic levels by the end of the year.

The Federal Reserve Bank of Dallas reported in the August 2021 Economic Update that the Texas economy is projected to "expand at a robust pace...though growth was constrained by continued supply-chain disruptions and hiring difficulties." With many other countries still struggling with vaccine distribution, Texas' reliance on international trade means supply-chain bottlenecks are impacting Texas businesses and limiting trade income. Texas is the largest exporter in the U.S., with Texas goods accounting for 19.5 percent of all U.S. exports. Much of this trade is to Mexico, a country whose GDP shrank by 9 percent in 2020 and isn't projected to return to pre-pandemic levels until 2023. These discrepancies in economic recovery amongst the recipients of Texas' exports will likely mean a slower return to normalcy for the state's export economy.

Currently labor demand outstrips supply in some industries, with about half of Texas firms reporting they are trying to fill open positions and struggling to find workers for low-skill positions. Governor Abbott opted out of the expanded unemployment assistance offered to all states by the federal government starting June 26. Thus far, this withdrawal has not significantly improved labor supply, with too few job applicants and high turnover rates stymieing business growth rates.

The housing market in Texas remains hot, with high construction costs, limited inventory, and continued in-migration from other states pushing up home and rent prices. Per the Austin Board of Realtors, the Austin-Round Rock Metropolitan Statistical Area (MSA) saw a staggering 42 percent year-over-year increase from May 2020 to May 2021 in median home prices, reaching a record \$465,000. All of Texas' major metropolitan regions are among the most active real estate markets nationwide. Months of inventory (MOI) increased slightly, and construction costs decreased for consecutive months in Summer 2021, but demand for home sales and new construction remains high.

"Rising case counts tied to the delta or other coronavirus variants in Texas, the U.S. or elsewhere could throttle economic growth, and as always, energy prices remain inherently difficult to predict. On balance, however, the Texas economy appears poised for continued growth. Our economic outlook is cautiously optimistic."

Glenn Hegar
Texas Comptroller
July 2021

Texas was named the Top State for Businesses for the 17th year in a row by CEO magazine, due largely to its business-friendly tax environment, predictable regulatory regime, and young, educated workforce. These factors are also driving businesses to relocate their headquarters to the state. Software giant Oracle and Hewlett Packard Enterprises both announced a move to Texas in December 2020, joining Tesla, Apple, CBRE, and Charles Schwab, among others, in making the move or building expansion offices.

In February 2021, Texas was hit by a historic winter storm that left much of the state contending with frozen roadways, burst pipes, and prolonged power outages. More than two out of three Texans lost electricity at some point during the storm, with an average outage duration of 42 hours. Nearly 50 percent of Texans lost access to running water for an average of over two days. The aftermath of the storm resulted in nearly one-third of residents reporting water damage to their homes and properties. Officially, 150 people died in connection to the storm, though some recent estimates show that the death toll could be significantly higher.

Governor Abbott issued a disaster declaration for all 254 counties on February 18th, and on February 20th, the White House issued a major disaster declaration including approval for individual assistance for 77 Texas counties and public assistance for all 254 counties. On February 22, an additional 31 counties were approved for individual assistance. Per the Texas Tribune, state agencies reported spending \$41 million on the storm with local governments reportedly spending \$49 million. These numbers include only the fraction of local governments who reported their spending. The Perryman Group, a Texas-based economic research firm, projects that the winter storm could end up costing anywhere from \$197 billion to \$296 billion in damage, including lost income, reduced economic activity, and damage to buildings and infrastructure. The winter storms are the largest insurance claim event in the state's history and could be the costliest weather disaster due to the sheer number of counties impacted.

During the 87th Legislature, Governor Abbott signed two pieces of legislation in response to the impacts of the winter storm. Senate Bill 3 directs the Public Utility Commission of Texas to develop weatherization standards and enforce said standards with fines for companies that do not comply. Senate Bill 2 is targeted specifically at the Electricity Reliability Council of Texas (ERCOT). It reduces the size of ERCOT's leadership group and requires a committee to appoint board members.

THE TRAVIS COUNTY ECONOMY

Despite the economic and public health challenges presented by the COVID-19 pandemic, Travis County has continued its trend of growth, outperforming most national averages and beginning a robust recovery from the pandemic.

According to American Community Survey estimates, the total population of the County grew from 1.27 million in 2019 to 1.3 million in 2020, a 2.15 percent growth rate. Travis County is the fifth largest county in Texas and the nineteenth fastest growing.

From January 2021 to August 2021, the county unemployment rate decreased from 5.4 percent to 3.8 percent, remaining significantly lower than the state and national rates of 5.9 percent and 5.2 percent respectively. Jobs in the leisure and hospitality industries, industries hit

"Austin has just proven time and time again that we have a stable economy, that we've got a state and local government that is willing to work with companies to provide opportunities and jobs to the area."

Amber Gunst
CEO of the Austin Technology Council
October 2021

hardest by COVID-related shutdowns, experienced a 28 percent increase in jobs from January 2021 to April 2021 in the Austin MSA. As of September 2021, the Austin MSA had recovered all pandemic-related job loss; however, the distribution of recovered jobs remains uneven, with some industries surpassing pre-pandemic employment and others still struggling to regain losses. Leisure, hospitality, education, and health services are some of the industries still recovering lost jobs. The Austin MSA also saw a 10 percent increase in average annual wages for all industries in the first quarter of 2021 compared to the previous year, which is nearly double the 5.4 percent increase statewide. The County had the 28th highest average weekly wage of all U.S. counties in the third quarter of 2020, at \$1,427 a week.

The County's housing market heated up after lags during 2020 and during the February 2021 winter storms. In May 2021, the Austin Board of Realtors reported that the County has become one of the most competitive in the country. Residential home sales increased year-over-year by 53 percent, representing both a rebound from last year's slowed market and a significantly increased rate of sales even over previous averages. After several months of precipitous growth, the housing market has calmed comparatively, though has not normalized. Monthly inventory has risen to one month, the highest since October 2020 based on the October 2021 report from the Austin Board of Realtors (ABoR). The median home prices in the Austin-Round Rock MSA remain high at \$470,000, but August 2021 was the second month in a row that saw prices drop slightly since hitting a peak of \$595,000 in June 2021.

"The mobile strike team collaborative is there to take shots to the community that are hard to reach. We noticed that we needed to go out into the communities and reach people that were lacking transportation, access to technology and Wi-Fi."

George Morales
Constable, Travis County Precinct 4
October 19, 2021

COVID-19 RESPONSE

In the Spring of 2020, the County began to actively respond to the COVID-19 global pandemic. The Commissioners Court focused on public safety through increased safety precautions, deep cleanings, and the distribution of Personal Protective Equipment (PPE). Telework was deployed where possible while frontline employees continued serving the community in person where needed. The Commissioners Court acted quickly to safeguard financial flexibility in response to the uncertainty of the pandemic's immediate and expected longer-term impact. County offices and departments reviewed and reduced operating expenditures and delayed some larger operating and capital projects. Furthermore, the County optimized the FY 2020 debt issuance based on project needs, allowing the County to reserve \$35 million in cash for FY 2021 in order to assist with potential revenue uncertainty. These funds are intended to be used to offset future debt issuances now that the County has a better picture on property tax collections. The Commissioners Court also approved a hiring freeze from April through December of 2020 for Commissioners Court departments and a voluntary freeze for elected and appointed officials.

In December 2020, the Moderna and Pfizer COVID-19 Vaccines received an Emergency Use Authorization from the U.S. Food and Drug Administration. The Johnson & Johnson one dose vaccine was approved in late February 2021. As of October 2021, 66.4 percent of the population, have been fully vaccinated. Texas continues to receive doses of the vaccines and distribute them to hospitals, pharmacies, local health departments, freestanding emergency rooms, and other clinics throughout the state.

In mid-February 2021, in response to a letter of request signed by Judge Andy Brown and the County Judges of Bastrop, Caldwell, and Hays Counties, along with the CEOs of Ascension Seton and CommUnity Care Health Centers,

the State of Texas, via the Department of State Health Services and the Division of Emergency Management, allocated Ascension Seton 3,000 doses of vaccines to kickstart the plan for a drive-thru mass vaccination site at Circuit of The Americas. This mass vaccination site distributed 3,000 vaccines in its first weekend, and subsequently received and distributed 10,000 vaccines the next weekend. By April 2021, the site no longer required appointments and was open to all aged 16 or over. The mass drive-through site moved to the Travis County Expo Center in May 2021. In Summer 2021, the Central Texas Counties Vaccine Collaborative, a partnership between Travis County and neighboring counties, deployed several strike teams to host pop-up vaccination clinics in neighborhoods with lower vaccination rates. These collaborative efforts by Travis County and its partners have resulted in over 170,000 vaccine doses distributed within the community. As of September 2021, 70.6 percent of Travis County residents ages twelve and older have been fully vaccinated.

COVID-19 RELIEF FUNDING

Travis County has sought all available funding sources to provide additional resources to help address the ongoing COVID-19 public health emergency and related economic impact. Such funding sources have strict guidelines on how the funds can be spend within set timelines. Travis County received \$61.1 million from the Coronavirus Relief Fund (CRF) created by the CARES Act of 2020. Travis County was also awarded \$247.5 million from the Local Fiscal Recovery Fund created under the American Rescue Plan Act of 2021, with half of the allocation – \$123.7 million – received in May 2021, and the remaining \$123.7 million expected to be received in May 2022. In addition, Travis County received \$10.6 million from the U.S. Department of Treasury’s Emergency Rental Assistance Program (ERAP 1) in May 2021. Travis County was also awarded an additional \$3.4 million for ERAP 2 with the potential to receive an additional \$5 million, provided the County spends funds already received within approved timelines. Travis County has also pursued several other grants and reimbursements from the Federal Emergency Management Agency (FEMA) to help mitigate the cost of the County’s COVID-19 response. In addition, the County was awarded multiple grants to assist in the cost of the November 2020 election.

CARES ACT

The County secured, monitored, and allocated CRF funding while also hiring a consultant to assist with the strategic allocation of funds. This funding was used to help aid small cities within Travis County, supply allocations to small businesses through TCTX Thrive, provide rent, mortgage assistance, food distribution, and other social services, fund an interlocal agreement with the City of Austin for joint response efforts, and support County direct response costs. These federal resources were fully spent or obligated by December 30, 2020.

Table 3
Travis County CRF Allocations

| <i>Programs</i> | <i>Budget</i> |
|-------------------------|-----------------|
| County Direct Response | \$28,194,251.92 |
| County Joint Response | 7,425,242.00 |
| HHS COVID Outreach | 194,445.00 |
| HHS Food Distribution | 1,436,317.64 |
| HHS Rent and Mortgage | 5,101,316.74 |
| HHS Workforce Solutions | 1,205,317.64 |
| Small Cities | 5,703,955.64 |
| TCTX Serve | 2,450,763.10 |

| <i>Programs</i> | <i>Budget</i> |
|-----------------|------------------------|
| TCTX Thrive | 9,435,897.52 |
| Total | \$61,147,507.20 |

American Rescue Plan Act (ARPA) Funding

On March 11, 2021, President Joe Biden signed the American Rescue Plan Act (ARPA), providing \$1.9 trillion in federal relief and recovery funding to individuals, businesses, and state and local governments. The County was allocated an additional \$247 million from ARPA through the Local Fiscal Recovery Fund (LFRF) in two tranches. The County received the first tranche of \$123,725,315, or 50 percent of the total, on May 19, 2021. LFRF funds must be used for eligible expenses outlined by law and elaborated on by the U.S. Department of Treasury. Recipients may use the funds to support public health expenditures, address negative economic impacts caused by the COVID-19 public health emergency, replace lost public sector revenue, provide premium pay for essential workers, and invest in water, sewer, or broadband infrastructure. Treasury released an Interim Final Rule on May 17, 2021 that describes how counties can receive guidance on the distribution of these funds for specific purposes through a public comment process. On July 15, 2021, Travis County provided a public comment on the Interim Final Rule to request clarity and further guidance on eligible uses for the funds. These comments can be found at <https://www.regulations.gov/comment/TREAS-DO-2021-0008-0599>

As of October 1, the Commissioners Court has allocated or earmarked \$183,669,243, 74.2 percent of the County's total allocation. The Commissioners Court allocated \$38,169,243 and necessary staff positions to support the increased workload to continue programs started with Coronavirus Relief Funds from the CARES Act of 2020 (Track 1), \$500,000 for the pre-planning of new programs (Track 2), \$35,000,000 for County Direct and County/City of Austin Joint Response (Track 3), as well as \$110,000,000 as an earmark related to its Supportive Housing Resolution. The following table summarizes the funding allocation of each Track. More information on the County's plans regarding ARPA funding can be found at this website: <https://www.traviscountytexas.gov/planning-budget/american-rescue-plan-act>

Table 4
Travis County LFRF Program Allocations as of October 1, 2021

| <i>Track</i> | <i>Program</i> | <i>Amount</i> | <i>Support Staff (SPWs)</i> |
|----------------|--|---------------------|-----------------------------|
| Track 1 | Workforce Development | \$6,748,968 | - |
| | COVID Outreach | 600,000 | - |
| | Food Assistance | 7,599,006 | - |
| | Childcare Assistance | 2,489,583 | - |
| | Targeted Behavioral Health Support for Homelessness | 325,000 | - |
| | TCTX Serve - Nonprofit Assistance | 5,184,412 | 3.00 |
| | TCTX Thrive - Small Business Assistance | 8,000,000 | 3.00 |
| | Rental Assistance | 5,284,268 | 19.00 |
| | Other Support Staff | 1,938,006 | 10.00 |
| | Total | \$38,169,243 | 33.00 |
| Track 2 | Broadband Infrastructure | \$250,000 | - |
| | Behavioral Health/Mental Health/Substance Use/Homelessness | 250,000 | - |

| <i>Track</i> | <i>Program</i> | <i>Amount</i> | <i>Support Staff (SPWs)</i> |
|------------------------------------|--|----------------------|-----------------------------|
| | Total | \$500,000 | - |
| Track 3 | County Direct/Joint Response FY 2021/2022 Expenses | \$35,000,000 | 2.00 |
| | Total | \$35,000,000 | - |
| Total Allocated | | \$73,669,243 | 35.00 |
| | Supportive Housing Resolution Earmark | \$110,000,000 | - |
| Total Allocated and Earmark | | \$183,669,243 | 35.00 |

Table 5

Travis County Track 3 Recommended Budget Requests to be funded with LFRF as of October 1, 2021

| <i>Program</i> | <i>Department</i> | <i>Amount</i> | <i>Support Staff (SPWs)</i> |
|--|------------------------|---------------------|-----------------------------|
| Total Allocation | | \$35,000,000 | |
| Remote Court Proceedings | Civil Courts | \$393,415 | 2.00 |
| Virtual Hearing Automation and Inmate Coordination | Civil Courts | \$124,920 | - |
| Hot Swap Loaner Notebooks | ITS | \$115,000 | - |
| Custodial Services | Juvenile Probation | \$86,945 | - |
| In-person Court Proceedings | Criminal Courts | \$68,308 | - |
| Shelter Support Trailer | Emergency Services | \$25,000 | - |
| Remote Video Transmission System | General Administration | \$22,000 | - |
| Remote Jury Trials | JP 1 | \$2,280 | - |
| Remote Jury Trials | JP 2 | \$2,280 | - |
| Remote Jury Trials | JP 3 | \$2,280 | - |
| Remote Jury Trials | JP 4 | \$2,280 | - |
| Remote Jury Trials | JP 5 | \$2,280 | - |
| Total Approved Program Budget | | \$846,988 | 2.00 |
| Active RFID System (Earmark) | TCSO | \$4,376,482 | 1.00 |
| Total Program Budget with Earmark | | \$5,223,470 | 3.00 |
| Remaining Track 3 Allocation | | \$29,776,530 | |

Emergency Rental Assistance Program (ERAP)

The U.S. Department of Treasury allocated \$10.6 million to Travis County as part of the Emergency Rental Assistance Program 1 (ERAP 1). Travis County received the amount on January 12, 2021 and engaged an outside consultant to assist with applications for rental assistance from Travis County residents. The U.S. Department of Treasury created a second program, Emergency Rental Assistance Program 2 (ERAP 2), in May 2021 was allocated an additional \$8.4 million to Travis County. The County received an initial \$3.4 million, or 40 percent of the total allocation, on May 11, 2021 with the opportunity to receive additional funding if certain milestones are met.

Table 6
Travis County ERAP Allocation as of October 1, 2021

| <i>Program</i> | <i>Allocation</i> | <i>Received</i> |
|----------------|---------------------|---------------------|
| ERAP 1 | \$10,588,660 | \$10,588,660 |
| ERAP 2 | 8,378,311 | 3,351,324 |
| Total | \$18,966,971 | \$13,939,984 |

LEGISLATIVE OUTLOOK & FINANCIAL CONSIDERATIONS

The 87th Session of the Texas State Legislature, which began on January 12, 2021, passed numerous pieces of legislation that will impact Travis County's operations and budget. With 1,080 bills passed, the legislation from this session touches on many relevant Travis County departments and functions, including the Justice System and Courts, Law Enforcement, Emergency Services, IT, Planning and Budget, and Elections.

After the 87th Legislature, Governor Abbott signed Senate Bill (SB) 1438 and SB 1427. These bills exclude pandemics as disasters when setting the voter-approval tax rate and tie the emergency disaster exemptions for setting tax rates explicitly to "physical disasters" that cause property damage. Travis County increased its tax rate, prior to this legislation, by 3.6 percent under the special taxing unit rules. Under the new legislation, the County will not be able to utilize the special taxing unit rules in response to non-physical disasters such as the COVID-19 pandemic.

Also of note, House Bill (HB) 1869 prescribes changes to the way local governments define debt for the purposes of calculating certain ad valorem tax rates. This definition includes debt that is approved by voters, that is issued in response to an emergency, and that is issued for designated infrastructure, along with other constraints. Routine debt, such as a Certificate of Obligation, that is not voter-approved and does not fit within the other new statutory criteria must now be included in the 3.5 percent voter-approval tax rate calculation as part of the tax rate for maintenance and operations, thereby limiting the County's ability to issue this type of debt.

Two of Travis County's legislative priorities were passed this year. SB 790 removes statutory language that requires local governments to practice balance billing for air ambulance services. Balance billing means that a client, in this case a person being transported by STAR Flight, can be charged the difference between the cost of service and what their health insurance provider will cover. This new legislation means that Commissioners Court now has greater flexibility to decide if it would like to practice balance billing in setting rates for STAR Flight services. HB 362 allows Commissioners Courts to require electronic submission of bids or proposals for competitive bidding, allowing the County more flexibility in how it accepts bids or proposals.

The Legislature passed other bills that could affect County finances and policies. A select few of these bills include the following:

- SB 22 allows first responders who contracted COVID-19 to file for claims or benefits without the need to verify that they contracted the disease during the course of their work;
- SB 23 puts limitations on reductions to law enforcement budgets;
- HB 1925 prohibits camping in a public place;
- HB 1927 allows the permit-less carry of handguns for persons over 21;
- HB 295 requires the Texas Indigent Defense Commission to assist counties in improving their provision of indigent defense services, and expands which entities can receive grants through the Indigent Defense Commission;

- SB 41 redesigns and consolidates court fees and fines;
- HB 454 creates a specialty Juvenile Family Drug Court;
- HB 1315 requires the mandatory appointment of a GAL or AAL for children in long-term foster care;
- HB 3774 increases the amount the State reimburses the county for the salary of a statutory probate court judge;
- HB 929 requires a law enforcement agency that operates a body-worn camera program to establish a policy;
- HB 1938 establishes a grant program to defray cost of data storage of body-worn camera footage;
- HB 2911 dedicates use of federal funds for the next generation 9-1-1 service fund;
- SB 3 addresses power grid weatherization standards and prevention and emergency outages preparation;
- SB 967 requires local health authorities to obtain approval to extend the public health orders beyond eight days from their respective elected executive;
- SB 968 establishes certain rules related to public health disaster preparation and requires wellness checks by local governments for vulnerable individuals during disasters;
- HB 1118 expands cybersecurity training requirements;
- HB 5 creates the Broadband Development Office within the Texas Comptroller's Office, tasked with developing grant opportunities for expansion of broadband services;
- SB 58 expands the definition of personal property to include cloud computing for debt purposes;
- HB 2283 prohibits donations for the administration of elections;
- HB 1382 requires the Texas Secretary of State to create an electronic tracking tool for vote by mail ballots;
- SB 374 clarifies municipal annexation of roads to include the right-of-way; and
- SB 941 directs TxDOT to develop a State Scenic Byways program and investigate potential federal grant opportunities for the program.

The 87th Regular Legislative Session officially ended on May 31, 2021. However, there were three special sessions called by the Governor. The first called special session began on July 8, 2021. The first special session included many topics impacting Travis County such as bail reform, election integrity, and tax relief. However, most of the items went unaddressed during the special session after activity came to a standstill over election legislation, when a quorum could not be maintained after Democratic senators and representatives left the state. This prompted the Governor to issue a call for a second special session.

The second special session began on August 7, 2021. The call included several priorities that will have an impact on Travis County and its residents, including changes to election procedures, the bail system, and tax relief. Some of the resulting legislation includes:

- SB 1 amends current law relating to election integrity and security, by preventing fraud in the conduct of elections in this state; increases criminal penalties; and creates criminal offenses.
- SB 6 amends law relating to the rules for setting the amount of bail, to the release of certain defendants on a monetary bond or personal bond, to related duties of certain officers taking bail bonds and of a magistrate in a criminal case, to charitable bail organizations, and to the reporting of information pertaining to bail bonds.
- SB 13 amends current law relating to dates of certain elections to be held in 2022, which could result in additional elections the County would need to hold.
- SB 8 seeks to allow a homeowner the benefit of the homestead exemption in the year in which they acquire the property.

The third called special session began on September 20, 2021 and ended on October 19, 2021. The call included a more limited number of topics as compared to the previous two special sessions. However, the third special session did have an impact on Travis County and its residents in the areas of legislative redistricting, school district property tax relief, and the bail system. Though some members of the Texas House and Senate have called for a fourth special session, the Governor has thus far signaled that he will not be calling another session.

For many of these new pieces of legislation, the potential fiscal impact of the policy changes cannot yet be calculated. Offices and departments often receive more direction regarding new mandates during the summer after a legislative session is concluded, before the effective dates of newly passed legislation. As new information becomes available, the County will analyze the data to separate the costs of unfunded mandates from the costs associated with service level considerations and department and office business process improvement opportunities.

UNFUNDED MANDATES

Counties are an arm of State government and deliver many state services at the local level. While local governments are generally able to fund new or expanded state mandates with local financial resources, namely property tax revenue, there has been a shift over time in service provision responsibility from state to local governments without a corresponding increase in financial resources appropriated by the state. Key mandates highlighted by the Texas Association of Counties include criminal indigent defense support, the incarceration of state inmates and health care in county jails, indigent health care and treatment, hiring of juvenile probation personnel, maintaining jail standards, detention of blue warrant inmates, the appointment of counsel in child protective services cases, and elections. All these service areas are mandated for Texas counties and full funding is not provided. These responsibilities will be further hampered by increased measures at the State level to limit local taxing control, including SB 2, passed during the 86th Legislative Session, and HB 1869, passed during the 87th Regular Session and limits the County's ability to issue Certificates of Obligation.

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

During the 87th Regular Session, PBO worked with Intergovernmental Relations staff and County departments to track legislation that could result in additional unfunded or underfunded mandates. More than 2,400 bills were analyzed, and it is not yet clear what the long-term fiscal impact of unfunded mandates will have on the County. The Legislature passed bills regarding tax administration and debt management, court fees and fines, law enforcement, a new judicial court, emergency services and emergency planning, information technology, elections, and transportation. Offices and departments often receive more direction regarding new mandates during the summer after a legislative session is concluded, but before the effective dates of newly passed legislation. As new information becomes available, the County will analyze the data to separate the costs of unfunded mandates from the costs associated with service level considerations and department and office business process improvement opportunities.

In addition, legislative action may result in a loss of state funding for existing organizations within the County, such as non-profits who provide services to the community. In these instances, Commissioners Court may decide to allocate County resources to assist the organizations, diverting local funding to fill the funding gap created by the state. PBO will work with impacted offices and departments to monitor state and federal-level decisions that could result in these types of cuts to grants or funding for local organizations. If the County decides to provide supplemental support for organizations experiencing shortfalls, PBO will work to assist those organizations while best preserving County resources.

BUDGET OVERVIEW

The FY 2022 Adopted Budget spans a 12-month period from October 1, 2021 through September 30, 2022.

THE PLANNING AND BUDGET OFFICE AND COUNTY AUDITOR'S OFFICE

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

BASIS OF BUDGETING AND ACCOUNTING

Travis County uses the modified accrual basis as the basis of accounting for governmental funds, which includes the General Fund, and as the basis of the County's budgetary practice, with the exception of certain capital lease expenditures and proceeds which are not budgeted. Revenue is recognized as soon as it is measurable and available. Revenue is considered to be available when it is collectible within the current period or soon thereafter to pay liabilities of the current period. For this purpose, the County considers revenue to be available if it is collected within 60 days of the end of the current fiscal period. Expenditures are recorded when they are expected to be paid with current available resources.

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

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

FINANCIAL AND DEBT POLICIES

The Commissioners Court has adopted a comprehensive set of financial and debt policies to govern the financial management of the various County funds. These policies were developed to help ensure that the County's financial resources are managed prudently. The County has a longstanding practice of structurally balancing each annual budget to achieve financial stability for constituents and taxpayers. The County's financial policies state that "The County's goal is to only use permanent revenue sources for ongoing, permanent expenses." Likewise, one-time

revenue is used for one-time expenditures. The County's financial policies, including debt and reserves policies, investment policy, and economic development incentives policy may be found online under Subtitle 2: Finance & Risk Management at the following link:

<https://www.traviscountytexas.gov/commissioners-court/county-code>

Financial and Debt Policies may be found at the following link:

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

The County's Debt Policy is Chapter 22 of the Travis County Code and can be found at this link:

https://www.traviscountytexas.gov/images/commissioners_court/Doc/county-code/subtitle2/chap22.pdf

The County's adopted Reserves and Fund Balance Policy is Chapter 24 of the Travis County Code:

https://www.traviscountytexas.gov/images/commissioners_court/Doc/county-code/subtitle2/chap24.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 wide-ranging policy discussions with the Commissioners Court in early spring. These discussions focus on broad economic conditions as well as projected specific policy and programmatic issues that are expected to have an impact on the budget in the upcoming fiscal year. At the same time, the Planning and Budget Office works to develop target budgets for all County offices and departments. The target budget level represents the prior year adopted budget plus the annualized impact of any approved increased funding, less any one-time expenses, and adjustments for any other appropriate changes and corrections. Once these target budgets are formulated and distributed, the budget development process begins. This year's budget process also included a major effort to enter and verify all performance measurement data into the county's financial system.

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

This process culminates in the submission of a Preliminary Budget to the Commissioners Court in late July or early August. The Preliminary Budget serves as a draft budget that assists the Commissioners Court in deliberations during

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

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

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

PERFORMANCE MANAGEMENT

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

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

All offices and departments entered their program performance data directly in SBP as a part of their FY 2022 budget submission. The Planning and Budget Office is currently working to verify data and correct linkages within the system and categorize budget data and performance measures for mandated and non-mandated programs and by each countywide goal. Concurrently, a goal has been set to ensure that all programs have at least one outcome measure. In FY 2022, 56 percent of programs have outcome measures in comparison to 52 percent in FY 2020. PBO and the County Auditor’s SAP Support Team will continue to solicit feedback from users to improve and further refine the system to ensure that it provides departments and offices meaningful data geared toward making management decisions.

FY 2022 BUDGET PROCESS CALENDAR

| | |
|----------------|--|
| April 26, 2021 | Travis County offices and departments submitted budget requests |
| July 20, 2021 | Certified estimate distributed by TCAD |
| August 2, 2021 | Preliminary Budget distributed to Commissioners Court, County Clerk and County Auditor |

| | |
|-------------------------|--|
| August 18, 2021 | Public Hearing on Preliminary Budget |
| August 18, 19, 20, 2021 | Departmental Budget Hearings |
| September 2, 2021 | Commissioners Court amended, or “marks up,” the Preliminary Budget prior to finalizing the FY 2022 Proposed Budget |
| September 14, 2021 | Public hearings on tax rate |
| September 21, 2021 | Commissioners Court adopted tax rate |
| September 25, 2021 | Proposed Budget filed with Commissioners Court, County Clerk, and County Auditor |
| September 28, 2021 | Public hearing held on Proposed Budget and Commissioners Court adopted the budget |

BUDGET HIGHLIGHTS

The FY 2022 Budget Guidelines were focused on maintaining Travis County’s core mandated services and increasing fiscal levers for the long-term. There continues to be greater uncertainty at the state and federal level leading to a greater need to proactively make budget recommendations that ensure our ability to effectively protect County services against efforts to artificially constrain local government’s ability to appropriately manage its fiscal health.

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

The Commissioners Court’s Budget Guidelines serve to provide:

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

The Fiscal Year 2022 Budget Guidelines may be found here: [FY 2022 Budget Guidelines](#).

AD VALOREM TAX RATE

County government is funded primarily by property taxes. SB 2, known as the Texas Property Tax Reform and Transparency Act of 2019, was passed by the 86th Legislature and signed into law by the Governor. This law artificially caps the tax rate increase that the Commissioners Court can approve without voter involvement at no more than 3.5 percent, unless there is a disaster declaration in place for qualifying events. In addition, SB 1438, relating to the effect of a disaster on the calculation of certain tax rates and the procedure for adoption of a tax rate by a taxing unit, introduced more stringent legislation that prevents local governments from calculating the tax rate in the manner of a special taxing unit for non-physical disasters such as the COVID-19 pandemic.

BUDGET PRIORITIES

The Planning and Budget Office annually prepares estimates of known budget drivers that demand careful consideration by the Commissioners Court. These cost drivers and other budget priorities must be weighed seriously by the Commissioners Court early in the process in order to provide clear direction to the Planning and Budget Office in the formulation of the Adopted Budget.

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, Certificates of Obligation (COs), State Highway Bonds, and refunding Bonds.

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

Program Specific Cost Drivers – These cost drivers include resources for the County’s third year of a four year grant match with the Texas Indigent Defense Commission to implement the Public Defender’s Office and other indigent defense improvements, funding for increased health and human services for additional direct emergency assistance staffing and mental health resources, funding for expanded electronic monitoring for defendants diverted from our jails, as well as technical support for teleworking for County employees so needed services can still be delivered for our community and the justice system can operate virtually as needed.

Departmental Target Budgets – Departmental target budgets account for \$678,383,213 of General Fund resources. These target budgets comprise all of the expenditures associated with the routine, daily operations of the County, including park rangers who patrol county parks, law enforcement personnel who safeguard the county’s unincorporated areas, corrections officers who supervise inmates, social workers who assist our most vulnerable residents, attorneys who work in our justice system, and road workers who maintain hundreds of miles of county roads, among other functions.

PILOT PROGRAMS AND PROJECTS

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

The program addresses a critical core Travis County issue not otherwise being addressed or that 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.

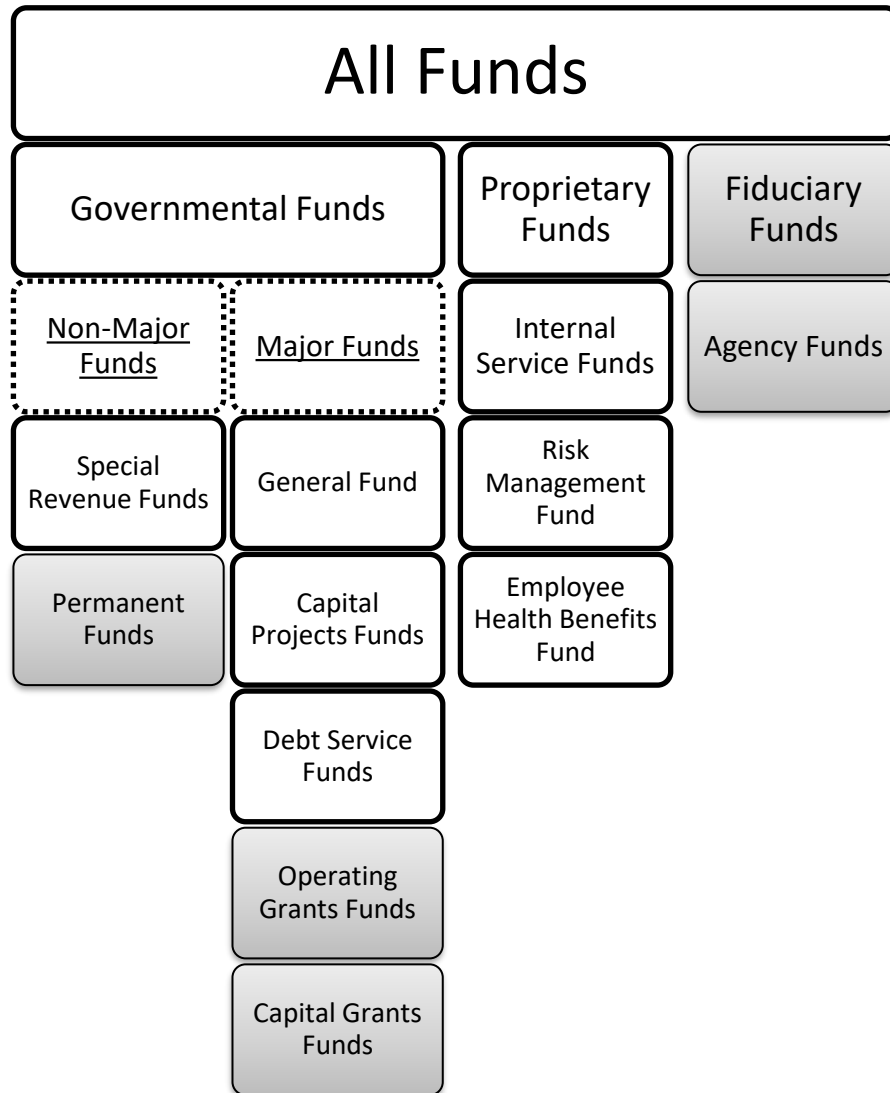
Details on the pilot projects and programs included in the FY 2022 Adopted Budget are contained in the Pilot Programs and Projects section of this document.

FUND STRUCTURE

The Travis County FY 2022 Adopted Budget includes estimated revenues and expenditures for the General Fund, certain revenue and capital projects funds, internal service funds, and the Taxable and Tax-Exempt Debt Service Funds. Travis County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements, to ensure the proper segregation of resources, and to maintain proper accountability.

A fund is a group of related accounts used to keep track of specific sources of funding and spending for a particular purpose. In governmental accounting, the major fund categories are Governmental, Proprietary, and Fiduciary Funds. Although Travis County maintains all three fund types, only the Governmental and Proprietary fund types are reflected in this document. Those funds not budgeted by the Planning and Budget Office or reported in the Travis County Adopted Budget can be found in the County Auditor's Statement of Fiduciary Assets and Liabilities in the Annual Comprehensive Financial Report (ACFR) The ACFR can be found in the County's financial transparency portal (<https://financialtransparency.traviscountytexas.gov/FinancialDocuments>). These funds are shaded on the next page.

Chart 5
Organization of Fund Structure



GOVERNMENTAL FUNDS

Exclusive of Capital Projects Funds, Travis County maintains 69 individual governmental funds (52 of which are budgeted in this document). The General 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 Annual Comprehensive Financial Report.

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

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

PROPRIETARY FUND

Travis County’s propriety fund includes two internal service funds, both of which are budgeted in this document.

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 Annual Comprehensive Financial Report.

Table 7
Departmental Budgeted Fund Relationships

| <i>Department Name</i> | <i>General Fund</i> | <i>Special Revenue Funds</i> | <i>Internal Service Funds</i> |
|---|---------------------|------------------------------|-------------------------------|
| Civil Courts | X | X | |
| Civil Courts Legally Mandated Fees | X | | |
| Civil Service Commission | X | | |
| Communications and Records Services | X | X | |
| Community Supervision and Corrections | X | | |
| Constable - Precinct One - Five | X | X | |
| Counseling and Education Services | X | | |
| County Attorney | X | X | |
| County Auditor | X | | |
| County Clerk | X | X | |
| County Commissioner - Precinct One - Four | X | | |
| County Judge | X | | |
| County Treasurer | X | X | |
| Criminal Courts | X | | |
| Criminal Courts Legally Mandated Fees | X | | |
| District Attorney | X | X | |
| District Clerk | X | X | |

| <i>Department Name</i> | <i>General Fund</i> | <i>Special Revenue Funds</i> | <i>Internal Service Funds</i> |
|--|---------------------|------------------------------|-------------------------------|
| Emergency Medical Services | X | | |
| Emergency Services | X | X | |
| Facilities Management | X | X | |
| Centralized Leases and Utilities (FM) | X | | |
| General Administration | X | X | |
| Health and Human Services | X | X | |
| Historical Commission | X | | |
| Human Resources Management | X | | X |
| Information Technology Services (ITS) | X | | X |
| Centralized Computer Services (ITS) | X | | |
| Justice of the Peace - Precinct One - Five | X | X | |
| Justice Planning | X | X | |
| Juvenile Probation | X | X | |
| Juvenile Public Defender | X | | |
| Medical Examiner | X | | |
| Planning and Budget | X | | |
| Pretrial Services | X | X | |
| Probate Court | X | X | |
| Public Defender's Office | X | | |
| Purchasing | X | | |
| Sheriff | X | X | |
| Tax Assessor - Collector | X | X | |
| Transportation and Natural Resources (TNR) | X | X | |
| Centralized Fleet Services (TNR) | X | X | |
| Veterans Services | X | | |

Table 8
Departmental Budgeted Fund Relationships Detail

| Department | Fund Category & Name | FY 2022 Adopted Budget |
|--|--|-------------------------------|
| Civil Courts | General Fund | 10,103,485 |
| | <i>Special Revenue Funds</i> | |
| | <i>Ct Reporter Service Fund</i> | 354,242 |
| Civil Courts Legally Mandated Fees | General Fund | 7,836,638 |
| Civil Service Commission | General Fund | 227,208 |
| Communications and Records Services | General Fund | 4,793,510 |
| | <i>Special Revenue Funds</i> | |
| | <i>Cnty Clerk Archival Fund</i> | 324,727 |
| | <i>Ct Record Pres</i> | 260,052 |
| | <i>Records Mgmt and Pres Fund</i> | 52,463 |
| | <i>TC Records Mgmt & Pres Fund</i> | 142,834 |
| Community Supervision and Corrections | General Fund | 465,301 |
| Constable - Precinct One | General Fund | 2,888,029 |
| Constable - Precinct Two | General Fund | 3,668,651 |
| Constable - Precinct Three | General Fund | 3,323,521 |
| Constable - Precinct Four | General Fund | 2,820,633 |

Table 8
Departmental Budgeted Fund Relationships Detail

| Department | Fund Category & Name | FY 2022 Adopted Budget |
|--|---|------------------------|
| Constable - Precinct Five | General Fund | 5,598,373 |
| Counseling and Education Services | General Fund | 4,394,770 |
| County Attorney | General Fund | 24,821,284 |
| | <i>Special Revenue Funds</i> | |
| | <i>Professional Prosecutors Fund</i> | 30,257 |
| County Auditor | General Fund | 12,965,708 |
| County Clerk | General Fund | 18,406,069 |
| | <i>Special Revenue Funds</i> | |
| | <i>Cnty Clerk Archival Fund</i> | 3,787,710 |
| | <i>County Clerk Records Mgmt & Preserv Fund</i> | 3,022,411 |
| | <i>Elections Contract Fund</i> | 2,138,021 |
| County Commissioner - Precinct One | General Fund | 532,111 |
| County Commissioner - Precinct Two | General Fund | 532,015 |
| County Commissioner - Precinct Three | General Fund | 529,934 |
| County Commissioner - Precinct Four | General Fund | 527,107 |
| County Judge | General Fund | 783,149 |
| County Treasurer | General Fund | 975,753 |
| | <i>Special Revenue Funds</i> | |
| | <i>Unclaimed Property Fund</i> | 25,000 |
| Criminal Courts | General Fund | 9,756,282 |
| Criminal Courts Legally Mandated Fees | General Fund | 15,630,362 |
| Debt Service | <i>Special Revenue Funds</i> | |
| | <i>Debt Service Tax Exempt Fund</i> | 116,829,920 |
| | <i>Debt Service Taxable Fund</i> | 7,778,559 |
| Dispute Resolution Center | <i>Special Revenue Funds</i> | |
| | <i>Dispute Resolution Center Fund</i> | 550,226 |
| District Attorney | General Fund | 28,641,813 |
| | <i>Special Revenue Funds</i> | |
| | <i>Family Protection Fund</i> | 30,000 |
| District Clerk | General Fund | 10,028,765 |
| | <i>Special Revenue Funds</i> | |
| | <i>Dist Clerk Records Mgmt and Pres Fund</i> | 159,969 |
| | <i>Dist Ct Records Technology Fund</i> | 99,124 |
| Emergency Medical Services | General Fund | 21,942,781 |
| Emergency Services | General Fund | 15,632,099 |
| | <i>Special Revenue Funds</i> | |
| | <i>Fire Code Fund</i> | 654,557 |
| Facilities Management | General Fund | 29,610,601 |
| | <i>Special Revenue Funds</i> | |
| | <i>Balcones Canyonlands Pres Fund</i> | 449,419 |

Table 8
 Departmental Budgeted Fund Relationships Detail

| Department | Fund Category & Name | FY 2022 Adopted Budget |
|--|--|------------------------|
| | Tx Exposition and Heritage Fund | 1,193,561 |
| Centralized Leases and Utilities (FM) | General Fund | 7,759,509 |
| General Administration | General Fund | 15,131,741 |
| | <i>Special Revenue Funds</i> | |
| | <i>Civil Courts Facilities Fund</i> | 484,820 |
| Health and Human Services | General Fund | 54,315,001 |
| | <i>Special Revenue Funds</i> | |
| | <i>Afterschool Youth Enrichment Services</i> | 81,045 |
| | <i>Child Abuse Prevention Fund</i> | 9,500 |
| | <i>Health Food Permits Fund</i> | 623,263 |
| | <i>Child Welfare Juror Donations</i> | 36,438 |
| Historical Commission | General Fund | 12,502 |
| Human Resources Management | General Fund | 28,618,936 |
| | <i>Special Revenue Funds</i> | |
| | <i>Employee Health Benefit Fund</i> | 91,317,087 |
| | <i>Self Insurance Fund</i> | 8,997,024 |
| Information Technology Services (ITS) | General Fund | 41,379,198 |
| | <i>Special Revenue Funds</i> | |
| Centralized Computer Services (ITS) | General Fund | 4,172,425 |
| Justice of the Peace - Precinct One | General Fund | 1,338,346 |
| | <i>Special Revenue Funds</i> | |
| | <i>Juvenile Case Manager Program Fund</i> | 98,119 |
| | <i>Vital Statistic Pres Fund</i> | 1,000 |
| Justice of the Peace - Precinct Two | General Fund | 2,484,996 |
| | <i>Special Revenue Funds</i> | |
| | <i>Juvenile Case Manager Program Fund</i> | 85,665 |
| | <i>Vital Statistic Pres Fund</i> | 1,000 |
| Justice of the Peace - Precinct Three | General Fund | 1,811,803 |
| | <i>Special Revenue Funds</i> | |
| | <i>Juvenile Case Manager Fund</i> | 43,512 |
| | <i>Vital Statistic Pres Fund</i> | 1,000 |
| | <i>Cts Technology Fund</i> | 103,792 |
| Justice of the Peace - Precinct Four | General Fund | 1,306,160 |
| | <i>Special Revenue Funds</i> | |
| | <i>Juvenile Case Manager Program Fund</i> | 103,909 |
| | <i>Vital Statistic Pres Fund</i> | 1,000 |
| Justice of the Peace - Precinct Five | General Fund | 1,413,684 |
| | <i>Special Revenue Funds</i> | |
| | <i>Vital Statistic Pres Fund</i> | 1,000 |
| Justice Planning | General Fund | 8,132,534 |
| | <i>Special Revenue Funds</i> | |
| | <i>Law Library Fund</i> | 933,735 |
| Juvenile Probation | General Fund | 48,436,604 |
| | <i>Special Revenue Funds</i> | |

Table 8
Departmental Budgeted Fund Relationships Detail

| Department | Fund Category & Name | FY 2022 Adopted Budget |
|---|---|------------------------|
| | <i>Juvenile Deferred Prosecution Fund</i> | 94,326 |
| | <i>Juvenile Fee Fund</i> | 447,325 |
| | <i>Juvenile Justice Alternative Edu Prog Fund</i> | 289,033 |
| | <i>Unclaimed Juvenile Restitution Fund</i> | 38,933 |
| Juvenile Public Defender | General Fund | 2,562,898 |
| Medical Examiner | General Fund | 8,348,491 |
| Planning and Budget | General Fund | 3,876,605 |
| Pretrial Services | General Fund | 10,411,139 |
| | <i>Special Revenue Funds</i> | |
| | <i>Drug Ct Program Fund</i> | 123,962 |
| Probate Court | General Fund | 2,847,457 |
| | <i>Special Revenue Funds</i> | |
| | <i>Probate Guardianship Fund</i> | 115,226 |
| | <i>Probate Judiciary Fee Fund</i> | 171,559 |
| Public Defender's Office | General Fund | 2,981,324 |
| Purchasing | General Fund | 5,877,880 |
| Sheriff | General Fund | 187,868,785 |
| | <i>Special Revenue Funds</i> | |
| | <i>Courthouse Security Fund</i> | 420,000 |
| Tax Assessor - Collector | General Fund | 15,100,054 |
| | <i>Special Revenue Funds</i> | |
| | <i>Voter Registration Fund</i> | 201,797 |
| Transportation and Natural Resources (TNR) | General Fund | 93,619,094 |
| | <i>Special Revenue Funds</i> | |
| | <i>Balcones Canyonlands Pres Fund</i> | 2,768,646 |
| | <i>LCRA Parks Cip Fund</i> | 256,576 |
| | <i>Rd and Bridge Fund</i> | 18,438,077 |
| Veterans Services | General Fund | 610,037 |
| Reserves | General Fund | 282,458,626 |
| | <i>Special Revenue Funds</i> | |
| | <i>Afterschool Youth Enrichment Services Fund</i> | 27,429 |
| | <i>Balcones Canyonlands Pres Fund</i> | 50,604,844 |
| | <i>CA DWI Pre-Diversion Program Fund</i> | 77,618 |
| | <i>Child Abuse Prevention Fund</i> | 27,170 |
| | <i>Civil Courts Facilities Fund</i> | 2,265,188 |
| | <i>Cnty Clerk Archival Fund</i> | 11,216,312 |
| | <i>Cnty/Dist Ct Technology Fund</i> | 259,384 |
| | <i>County Clerk Records Mgmt & Preserv Fund</i> | 7,861,758 |
| | <i>Courthouse Security Fund</i> | 499,447 |
| | <i>Ct Record Pres Fund</i> | 114,836 |
| | <i>Ct Reporter Service Fund</i> | 287,324 |

Table 8
Departmental Budgeted Fund Relationships Detail

| Department | Fund Category & Name | FY 2022 Adopted Budget |
|------------|--|------------------------|
| | <i>Debt Service Taxable Fund</i> | 8,061,590 |
| | <i>Dist Clerk Records Mgmt and Pres Fund</i> | 434,450 |
| | <i>Dist Ct Records Technology Fund</i> | 433,672 |
| | <i>Drug Ct Program Fund</i> | 267,711 |
| | <i>Elections Contract Fund</i> | 1,226,007 |
| | <i>Employee Health Benefit Fund</i> | 25,928,891 |
| | <i>Family Protection Fund</i> | 81,136 |
| | <i>Fire Code Fund</i> | 1,837,628 |
| | <i>Health Food Permits Fund</i> | 534,741 |
| | <i>Justice Ct Building Security Fund</i> | 604,371 |
| | <i>Juvenile Case Manager Fund</i> | 12,458 |
| | <i>Juvenile Case Manager Program Fund</i> | 19,105 |
| | <i>Juvenile Deferred Prosecution Fund</i> | 15,991 |
| | <i>Juvenile Delinquency Prevention Fund</i> | 1,102 |
| | <i>Law Library Fund</i> | 146,784 |
| | <i>LCRA Parks Cip Fund</i> | 2,133,027 |
| | <i>LEOSE - Cmns Ct Fund</i> | 12,851 |
| | <i>Mary Quinlan Park Fund</i> | 321,059 |
| | <i>Probate Guardianship Fund</i> | 96,271 |
| | <i>Probate Judiciary Fee Fund</i> | 199,626 |
| | <i>Professional Prosecutors Fund</i> | 246,469 |
| | <i>Rd and Bridge Fund</i> | 8,187,677 |
| | <i>Records Mgmt and Pres Fund</i> | 73,100 |
| | <i>Self Insurance Fund</i> | 10,858,498 |
| | <i>Truancy Civil Court Fund</i> | 5,321 |
| | <i>Tx Exposition and Heritage Fund</i> | 2,097,085 |
| | <i>Unclaimed Juvenile Restitution Fund</i> | 13,456 |
| | <i>Unclaimed Property Fund</i> | 1,673 |
| | <i>Vital Statistic Pres Fund</i> | 24,572 |
| | <i>Voter Registration Fund</i> | 11,438 |
| | <i>Child Welfare Juror Donations Fund</i> | 9,501 |
| | <i>Cts Technology Fund</i> | 59,248 |
| | <i>County Jury Fund</i> | 169,553 |
| | <i>County Specialty Court Fund</i> | 69,686 |
| | <i>Language Access Fund</i> | 78,569 |
| | <i>Judicial Educ & Support Fund</i> | 15,000 |
| | <i>TC Records Mgmt & Pres Fund</i> | 394,664 |
| | <i>Justice Court Support Fund</i> | 243,414 |

Table 9
All Funds Summary
Fiscal Year 2022 Adopted Budget

| | TOTAL ALL FUNDS Memorandum Only | ALL FUNDS EXCEPT INTERNAL SVC FUNDS | INTERNAL SVC FUNDS | | GENERAL FUND | ROAD & BRIDGE FUND | DEBT SERVICE FUND | DEBT SERVICE TAXABLE FUND | OTHER FUNDS |
|--|--|--|----------------------|---------------------------|------------------------|--------------------------|-------------------------|------------------------------------|----------------------|
| | | | RISK MGMT FUND | HEALTH BENEFIT FUND | | | | | |
| Beginning Balance | \$441,864,549 | \$401,962,295 | \$12,391,417 | \$27,510,837 | \$301,100,200 | \$7,499,183 | \$14,452,178 | \$7,131,553 | \$71,779,181 |
| Revenues: | | | | | | | | | |
| Taxes | | | | | | | | | |
| Current | 805,831,641 | 805,831,641 | | | 692,281,779 | | 106,461,634 | 7,088,228 | |
| Delinquent | -10,992,807 | -10,992,807 | | | -9,820,964 | | -1,124,714 | -47,129 | |
| Penalty & Interest | 2,994,000 | 2,994,000 | | | 2,994,000 | | | | |
| Other | 137,393 | 137,393 | | | 137,393 | | | | |
| Intergovernmental | 17,103,400 | 17,103,400 | | | 16,629,423 | 233,475 | | | 240,502 |
| Charges for services | 82,289,041 | 82,289,041 | | | 59,159,211 | 10,166,297 | | | 12,963,533 |
| Fines and forfeitures | 2,703,659 | 2,703,659 | | | 490,085 | 2,188,574 | | | 25,000 |
| Investment Income | 2,531,526 | 2,363,997 | 78,128 | 89,401 | 1,977,172 | 45,154 | 12,938 | 2,497 | 326,236 |
| Miscellaneous | 103,134,108 | 6,102,391 | 7,385,977 | 89,645,740 | 4,040,773 | | | 1,665,000 | 396,618 |
| Total Revenues | \$1,005,731,961 | \$908,532,715 | \$7,464,105 | \$89,735,141 | \$767,888,872 | \$12,633,500 | \$105,349,858 | \$8,708,596 | \$13,951,889 |
| Other Financing Sources | | | | | | | | | |
| Other (Not Budgeted) | 370,007 (1) | 370,007 | | | | | | | 370,007 |
| Sale of Major Assets | 500,000 | 500,000 | | | 500,000 | | | | |
| Transfers In | 34,512,333 | 34,512,333 | | | 822,709 | 6,493,071 | 6,984,820 | | 20,211,733 |
| Total Available | \$1,448,466,517 (2) | \$1,345,877,350 (4) | \$19,855,522 | \$117,245,978 | \$1,070,311,781 | \$26,625,754 | \$126,786,856 | \$15,840,149 | \$106,312,810 |
| Expenditures: | | | | | | | | | |
| General Government | 274,296,271 | 173,982,160 | 8,997,024 | 91,317,087 | 164,059,847 | | | | 9,922,313 |
| Justice System | 195,471,961 | 195,471,961 | | | 191,681,571 | | | | 3,790,390 |
| Corrections & Rehabilitation | 139,191,307 | 139,191,307 | | | 139,067,345 | | | | 123,962 |
| Public Safety | 118,009,116 | 118,009,116 | | | 117,354,559 | | | | 654,557 |
| Health & Human Services | 80,453,431 | 80,453,431 | | | 79,739,623 | | | | 713,808 |
| Infrastructure & Environmental | 62,797,861 | 62,797,861 | | | 41,141,719 | 18,438,077 | | | 3,218,065 |
| Community & Economic Dev. | 23,053,824 | 23,053,824 | | | 21,603,687 | | | | 1,450,137 |
| Unallocated Reserves | 126,724,047 | 126,724,047 | | | 108,705,522 | | 9,956,936 | 8,061,590 | |
| Allocated Reserves | 24,073,607 | 24,073,607 | | | 24,073,607 (5) | | | | |
| Other General Purpose Reserves | 206,594,044 | 169,806,655 | 10,858,498 | 25,928,891 | 76,486,929 (6) | 8,187,677 | | | 85,132,049 |
| Special Purpose Reserves | 73,192,568 | 73,192,568 | | | 73,192,568 (6) | | | | |
| Debt Service | 86,790,000 | 86,790,000 | | | | | 79,100,000 | 7,690,000 | |
| Interest | 37,818,480 | 37,818,480 | | | | | 37,729,920 | 88,559 | |
| Total Expenditures | \$1,448,466,517 | \$1,311,365,017 | \$19,855,522 | \$117,245,978 | \$1,037,106,977 | \$26,625,754 | \$126,786,856 | \$15,840,149 | \$105,005,281 |
| Other Financing Uses | | | | | | | | | |
| Transfers Out | 34,512,333 (3) | 34,512,333 | | | 33,204,804 | | | | 1,307,529 (3) |
| Total Expenditures and Other Uses | \$1,448,466,517 (2) | \$1,345,877,350 (4) | \$19,855,522 | \$117,245,978 | \$1,070,311,781 | \$26,625,754 | \$126,786,856 | \$15,840,149 | \$106,312,810 |
| Ending Balance | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

Note 1: This total consists of transfers of \$351,656 from County Corporations and \$18,351 from CAPSO to the General Fund.
 Note 2: Total transfers in and total transfers out are excluded from this number to prevent double counting.
 Note 3: This total includes non-budgeted transfers out of \$351,656 from County Corporations and \$18,351 from CAPSO to the General Fund.
 Note 4: Total transfers in and total transfers out are included in this number.
 Note 5: Allocated Reserves in funds other than the General Fund are shown in Other General Purpose Reserves.
 Note 6: Other General and Special Purpose Reserves in the General Fund include the following amounts:

| | |
|--|---------------|
| Other General Purpose Reserves | |
| Capital Acquisition Resources Reserve | 59,486,929 |
| Reserve for Emergencies and Contingencies | 17,000,000 |
| Subtotal Other General Purpose Reserves | 76,486,929 |
| Special Purpose Reserves | |
| Budget Stabilization Reserve | 35,377,328 |
| Annualization Reserve | 5,401,996 |
| Reserve for State Cuts & Unfunded Mandates | 4,871,529 |
| Reserve for Replacement of Integrated Justice Systems | 3,220,000 |
| Smart Building Maintenance Reserve | 1,097,444 |
| Reduced ADP Reserve | 2,480,441 |
| Reserve for Interlocal Agreements | 3,036,834 |
| Compensation Reserve | 17,706,996 |
| Subtotal Special Purpose Reserves | 73,192,568 |
| Grand Total Other General and Special Purpose Reserves | \$149,679,497 |

Note 6: The following estimated amounts will be added to the total All Funds (Memorandum Only) budget of \$1,448,466,517 to establish a Total Adopted Budget for expenditures not to exceed \$3,413,466,517.

| | |
|-----------------------------------|-------------|
| Pre-Encumbrances and Encumbrances | 715,000,000 |
| Re-Appropriated Capital Funds | 500,000,000 |
| Debt Issuances | 300,000,000 |
| Re-Appropriated Grant Funds | 450,000,000 |

Table 9
All Funds Summary
Fiscal Year 2022 Adopted Budget

| TRAVIS COUNTY, TEXAS OTHER FUNDS COMBINING STATEMENT FISCAL YEAR 2022 | | | | | | | | | | | | | | | | | |
|---|-------------------------------|------------------------|-------------------------------|-------------------------------|-------------------------|------------------|--|------------------------------|---|-------------------------------------|--------------------------------|---|---|---------------------------------|---|-------------------------------|-------------------------------------|
| | 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 Canyonlands Preservation Fund | LEOSE Comm. Court Fund | Juvenile Delinquency Prevention Fund | Unclaimed Property Fund | Professional Prosecutors Fund |
| Beginning Balance | \$2,876,204 | \$228,398 | \$39,384 | \$19,463 | \$445,783 | \$242,422 | \$8,479,891 | \$2,124,473 | \$89,239 | \$259,502 | \$128,066 | \$109,583 | \$33,420,355 | \$11,951 | \$1,102 | \$1,673 | \$206,726 |
| Revenues: | | | | | | | | | | | | | | | | | |
| Intergovernmental | | | | 193,772 | | 45,830 | | | | | | | | 900 | | | |
| Charges for Services | 40,000 | 851,301 | 369,256 | | | | 2,375,560 | 256,576 | 35,919 | 659,945 | 513,040 | 465 | 309,266 | | | | |
| Fines and forfeitures | | | | | | | | | | | | | | | | 25,000 | |
| Investment Income | 9,317 | 820 | | | 1,542 | 781 | 28,718 | 8,554 | 405 | | 460 | 269 | 198,468 | | | | |
| Miscellaneous | 365,125 | | | | | | | | | | | | 14,673 | | | | |
| Total Revenues | \$414,442 | \$852,121 | \$369,256 | \$193,772 | \$1,542 | \$46,611 | \$2,404,278 | \$265,130 | \$36,324 | \$659,945 | \$513,500 | \$734 | \$522,407 | \$900 | \$0 | \$25,000 | \$0 |
| Other Financing Sources | | | | | | | | | | | | | | | | | |
| Other (Not Budgeted) | | | | | | | | | | | | | | | | | |
| Sale of Major Assets | | | | | | | | | | | | | | | | | |
| Transfers In | | | 141,586 | | | | | | | | | | 19,880,147 | | | | 70,000 |
| Total Available | \$3,290,646 | \$1,080,519 | \$550,226 | \$213,235 | \$447,325 | \$289,033 | \$10,884,169 | \$2,389,603 | \$125,563 | \$919,447 | \$641,566 | \$110,317 | \$53,822,909 | \$12,851 | \$1,102 | \$26,673 | \$276,726 |
| Expenditures: | | | | | | | | | | | | | | | | | |
| General Government | | | | 201,797 | | | 3,022,411 | | 52,463 | | | | | | | | |
| Justice System | | 933,735 | 550,226 | | 447,325 | 289,033 | | | | | 354,242 | 94,326 | | | | | 30,257 |
| Corrections & Rehabilitation | | | | | | | | | | | | | | | | | |
| Public Safety | | | | | | | | | | | | | | | | | |
| Health & Human Services | | | | | | | | | | | | | | | | | |
| Infrastructure & Environmental | | | | | | | | | | | | | 3,218,065 | | | | |
| Community & Economic Dev. | 1,193,561 | | | | | | | 256,576 | | | | | | | | | |
| General Purpose Reserves | 2,097,085 | 146,784 | | 11,438 | | | 7,861,758 | 2,133,027 | 73,100 | 499,447 | 287,324 | 15,991 | 50,604,844 | 12,851 | 1,102 | 1,673 | 246,469 |
| Unallocated Reserve | | | | | | | | | | | | | | | | | |
| Total Expenditures | \$3,290,646 | \$1,080,519 | \$550,226 | \$213,235 | \$447,325 | \$289,033 | \$10,884,169 | \$2,389,603 | \$125,563 | \$499,447 | \$641,566 | \$110,317 | \$53,822,909 | \$12,851 | \$1,102 | \$1,673 | \$276,726 |
| Other Financing Uses | | | | | | | | | | | | | | | | | |
| Transfers Out | | | | | | | | | | 420,000 | | | | | | 25,000 | |
| Total Expenditures and Other Uses | \$3,290,646 | \$1,080,519 | \$550,226 | \$213,235 | \$447,325 | \$289,033 | \$10,884,169 | \$2,389,603 | \$125,563 | \$919,447 | \$641,566 | \$110,317 | \$53,822,909 | \$12,851 | \$1,102 | \$26,673 | \$276,726 |
| Ending Balance | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

Table 9
All Funds Summary (Cont.)
Fiscal Year 2022 Adopted Budget

| TRAVIS COUNTY, TEXAS OTHER FUNDS COMBINING STATEMENT FISCAL YEAR 2022 | | | | | | | | | | | | | | | | |
|---|---------------------------------|-------------------------------------|--|--|-------------------------------|-------------------------------------|------------------------------|----------------------------------|--------------------------------------|--|----------------------|--------------------------------------|---|-------------------------------------|-----------------------------------|---|
| | 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 | Justice Court Building Security Fund | Juvenile Case Manager Fund | Health Food Permits Fund | District Court Records Technology Fund |
| Beginning Balance | \$314,830 | \$120,860 | \$94,375 | \$566,658 | \$1,094,646 | \$12,924,517 | \$62,360 | \$356,469 | \$94,047 | \$29,342 | \$2,084,559 | \$32,461 | \$583,682 | \$47,946 | \$978,572 | \$494,370 |
| Revenues: | | | | | | | | | | | | | | | | |
| Intergovernmental | | | | | | | | | | | | | | | | |
| Charges for Services | | 250,000 | 68,424 | 25,959 | 2,266,059 | 2,361,290 | 48,604 | 33,944 | 116,875 | 162 | 400,388 | 4,072 | 18,679 | 7,957 | 175,227 | 36,859 |
| Fines and forfeitures | | | | | | | | | | | | | | | | |
| Investment Income | 1,229 | 325 | 241 | 1,802 | 3,323 | 42,942 | 172 | 1,260 | 575 | 68 | 7,238 | 137 | 2,010 | 67 | 4,205 | 1,567 |
| Miscellaneous | 5,000 | | | | | | | | | | | | | | | |
| Total Revenues | \$6,229 | \$250,325 | \$68,665 | \$27,761 | \$2,269,382 | \$2,404,232 | \$48,776 | \$35,204 | \$117,450 | \$230 | \$407,626 | \$4,209 | \$20,689 | \$8,024 | \$179,432 | \$38,426 |
| Other Financing Sources | | | | | | | | | | | | | | | | |
| Other (Not Budgeted) | | | | | | | | | | | | | | | | |
| Sale of Major Assets | | | | | | | | | | | | | | | | |
| Transfers In | | | | | | | | | | | | | | | | |
| Total Available | \$321,059 | \$371,185 | \$163,040 | \$594,419 | \$3,364,028 | \$15,328,749 | \$111,136 | \$391,673 | \$211,497 | \$29,572 | \$2,492,185 | \$36,670 | \$604,371 | \$55,970 | \$1,158,004 | \$532,796 |
| Expenditures: | | | | | | | | | | | | | | | | |
| General Government | | | | | 2,138,021 | 4,104,735 | | | | | | | | | | |
| Justice System | | 171,559 | 103,792 | 159,969 | | | 30,000 | | 115,226 | 5,000 | | | | 43,512 | | 99,124 |
| Corrections & Rehabilitation | | | | | | | | 123,962 | | | | | | | | |
| Public Safety | | | | | | | | | | | 654,557 | | | | | |
| Health & Human Services | | | | | | | | | | | | 9,500 | | | 623,263 | |
| Infrastructure & Environmental | | | | | | | | | | | | | | | | |
| Community & Economic Dev. | | | | | | | | | | | | | | | | |
| General Purpose Reserves | 321,059 | 199,626 | 59,248 | 434,450 | 1,226,007 | 11,216,312 | 81,136 | 267,711 | 96,271 | 24,572 | 1,837,628 | 27,170 | 604,371 | 12,458 | 534,741 | 433,672 |
| Unallocated Reserves | | | | | | | | | | | | | | | | |
| Total Expenditures | \$321,059 | \$371,185 | \$163,040 | \$594,419 | \$3,364,028 | \$15,321,047 | \$111,136 | \$391,673 | \$211,497 | \$29,572 | \$2,492,185 | \$36,670 | \$604,371 | \$55,970 | \$1,158,004 | \$532,796 |
| Other Financing Uses | | | | | | | | | | | | | | | | |
| Transfers Out | | | | | | 7,702 | | | | | | | | | | |
| Total Expenditures and Other Uses | \$321,059 | \$371,185 | \$163,040 | \$594,419 | \$3,364,028 | \$15,328,749 | \$111,136 | \$391,673 | \$211,497 | \$29,572 | \$2,492,185 | \$36,670 | \$604,371 | \$55,970 | \$1,158,004 | \$532,796 |
| Ending Balance | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

Table 9
All Funds Summary (Cont.)
Fiscal Year 2022 Adopted Budget

| TRAVIS COUNTY, TEXAS OTHER FUNDS COMBINING STATEMENT FISCAL YEAR 2022 | | | | | | | | | | | | | | | | | |
|---|---|---------------------------------|-------------------------------------|-------------------------------------|------------------------------|------------------------------------|--------------------|-----------------------------------|-----------------------------------|------------------|-----------------------------|----------------------|-----------------------------------|---|----------------------------|--------------------------------------|----------------------|
| | County & District Court Technology Fund | Court Records Preservation Fund | Unclaimed Juvenile Restitution Fund | Afterschool Youth Enrchmt Svcs Fund | Civil Courts Facilities Fund | Juvenile Case Manager Program Fund | Truancy Court Fund | CA DWI Pre-Diversion Program Fund | Child Welfare Juror Donation Fund | County Jury Fund | County Specialty Court Fund | Language Access Fund | Judicial Education & Support Fund | County Records Mgmt & Preservation Fund | Justice Court Support Fund | Funds Not Included in Adopted Budget | Total Other Funds |
| Beginning Balance | \$247,283 | \$329,786 | \$52,136 | \$27,429 | \$2,265,188 | \$133,105 | \$4,971 | \$77,618 | \$34,107 | \$4,013 | \$39,636 | \$0 | \$0 | \$0 | \$0 | \$0 | \$71,779,181 |
| Revenues: | | | | | | | | | | | | | | | | | |
| Intergovernmental | | | | | | | | | | | | | | | | | \$240,502 |
| Charges for Services | 11,336 | 43,928 | | 81,045 | 477,782 | 53,194 | 350 | | | 165,540 | 30,050 | 78,569 | 15,000 | 537,498 | 243,414 | | \$12,963,533 |
| Fines and Forfeitures | | | | | | | | | | | | | | | | | \$25,000 |
| Investment Income | 765 | 1,174 | 253 | | 7,038 | 499 | | | 12 | | | | | | | | \$326,236 |
| Miscellaneous | | | | | | | | | 11,820 | | | | | | | | \$396,618 |
| Total Revenues | \$12,101 | \$45,102 | \$253 | \$81,045 | \$484,820 | \$53,693 | \$350 | \$0 | \$11,832 | \$165,540 | \$30,050 | \$78,569 | \$15,000 | \$537,498 | \$243,414 | \$0 | \$13,951,889 |
| Other Financing Sources | | | | | | | | | | | | | | | | | |
| Other (Not Budgeted) | | | | | | | | | | | | | | | | 370,007 (1) | \$370,007 |
| Sale of Major Assets | | | | | | | | | | | | | | | | | |
| Transfers In | | | | | | 120,000 | | | | | | | | | | | \$20,211,733 |
| Total Available | \$259,384 | \$374,888 | \$52,389 | \$108,474 | \$2,750,008 | \$306,798 | \$5,321 | \$77,618 | \$45,939 | \$169,553 | \$69,686 | \$78,569 | \$15,000 | \$537,498 | \$243,414 | \$370,007 | \$106,312,810 |
| Expenditures: | | | | | | | | | | | | | | | | | |
| General Government | | 260,052 | | | | | | | | | | | | | | | \$9,922,313 |
| Justice System | | | 38,933 | | | 287,693 | | | 36,438 | | | | | 142,834 | | | \$3,790,390 |
| Corrections & Rehabilitation | | | | | | | | | | | | | | | | | \$123,962 |
| Public Safety | | | | | | | | | | | | | | | | | \$654,557 |
| Health & Human Services | | | | 81,045 | | | | | | | | | | | | | \$713,808 |
| Infrastructure & Environmental | | | | | | | | | | | | | | | | | \$3,218,065 |
| Community & Economic Dev. | | | | | | | | | | | | | | | | | \$1,450,137 |
| General Purpose Reserves | 259,384 | 114,836 | 13,456 | 27,429 | 2,265,188 | 19,105 | 5,321 | 77,618 | 9,501 | 169,553 | 69,686 | 78,569 | 15,000 | 394,664 | 243,414 | | \$85,132,049 |
| Unallocated Reserves | | | | | | | | | | | | | | | | | \$0 |
| Total Expenditures | \$259,384 | \$374,888 | \$52,389 | \$108,474 | \$2,265,188 | \$306,798 | \$5,321 | \$77,618 | \$45,939 | \$169,553 | \$69,686 | \$78,569 | \$15,000 | \$537,498 | \$243,414 | \$0 | \$105,005,281 |
| Other Financing Uses | | | | | | | | | | | | | | | | | |
| Transfers Out | | | | | 484,820 | | | | | | | | | | | 370,007 (3) | \$1,307,529 |
| Total Expenditures and Other Uses | \$259,384 | \$374,888 | \$52,389 | \$108,474 | \$2,750,008 | \$306,798 | \$5,321 | \$77,618 | \$45,939 | \$169,553 | \$69,686 | \$78,569 | \$15,000 | \$537,498 | \$243,414 | \$370,007 | \$106,312,810 |
| Ending Balance | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

Table 10
Travis County, Texas
Balance Sheet
September 30, 2021
(Unaudited)

| | Governmental Activities | | | | | | Business-type Activities |
|--|-------------------------|-----------------------|-----------------------------------|------------------------|------------------------|-------------------------|--------------------------|
| | General Fund | Special Revenue Funds | General Purpose Debt Service Fund | Capital Projects Funds | Internal Service Funds | Non-Appropriated Funds* | Non-Appropriated Fund** |
| Assets and Deferred Outflows | | | | | | | |
| Assets: | | | | | | | |
| Cash and pooled cash | \$ 522,886,845 | \$ 84,988,748 | \$ 25,007 | \$ 494,069,211 | \$ 53,295,967 | \$ 143,232,025 | \$ 3,118,697 |
| Investments | - | - | 27,267,809 | - | - | 865,134 | 7,951,957 |
| Interest receivable | 957,153 | 143,486 | - | 923,689 | 92,973 | 12,068 | - |
| Other receivables | 29,824,479 | 1,507,268 | - | - | 2,313,529 | 4,503,031 | 11,753,631 |
| Taxes receivable (net of allowances for estimated uncollectibles) | 5,611,585 | - | 825,066 | - | - | 27,673 | - |
| Prepaid items/Other assets | 555,704 | - | - | - | 6,371,955 | - | 58,978,173 |
| Cash - restricted | - | - | - | 868,845 | - | - | - |
| Total assets | 559,635,766 | 86,639,502 | 28,117,882 | 495,861,745 | 62,074,424 | 148,639,931 | 81,802,458 |
| Deferred outflows: | | | | | | | |
| Deferred outflows related to pensions | - | - | - | - | 809,303 | - | - |
| Total deferred outflows | - | - | - | - | 809,303 | - | - |
| Liabilities, Deferred Inflows, and Fund Balances | | | | | | | |
| Liabilities: | | | | | | | |
| Accounts payable | 35,922,016 | 10,968,364 | 48,885 | 5,822,508 | 122,403 | 2,695,205 | 4,750 |
| Other liabilities | 57,840,244 | 674,242 | 3,930,950 | 1,406,920 | 21,005,368 | 4,892,606 | 10,262,951 |
| Unearned revenue | 777,297 | - | 1,665,000 | 677,847 | - | 134,388,601 | 1,206,994 |
| Land lease liability | - | - | - | - | - | - | 57,328,190 |
| Total liabilities | 94,539,557 | 11,642,606 | 5,644,835 | 7,907,275 | 21,127,771 | 141,976,412 | 68,802,885 |
| Deferred Inflows: | | | | | | | |
| Deferred revenue - property taxes | 5,611,585 | - | 825,066 | - | - | 27,673 | - |
| Deferred revenue - other | 16,729,236 | 1,207,638 | - | - | - | - | - |
| Deferred inflows related to pensions | - | - | - | - | 365,666 | - | - |
| Total deferred inflows | 22,340,821 | 1,207,638 | 825,066 | - | 365,666 | 27,673 | - |
| Fund balances: | | | | | | | |
| Nonspendable | | | | | | | |
| Prepaid items | 555,704 | - | - | - | - | - | - |
| Restricted | | | | | | | |
| Debt service | - | - | 21,647,981 | - | - | 305,216 | - |
| Capital projects | - | - | - | 487,954,470 | - | - | - |
| Justice, corrections, and rehabilitation programs | - | 6,614,191 | - | - | - | 5,115,742 | - |
| Road, parks, and preserves | - | 3,019,631 | - | - | - | - | - |
| Other purposes | 10,552,458 | 13,357,013 | - | - | - | 860,752 | - |
| County schools | - | - | - | - | - | 461,461 | - |
| Committed | | | | | | | |
| General fund - compensated absences | | | | | | | |
| Justice, corrections, and rehabilitation programs | 30,940,995 | 337,878 | - | - | - | - | - |
| Roads, parks, and preserves | 27,589,338 | 50,296,314 | - | - | - | - | - |
| Information technology services | 11,376,638 | - | - | - | - | - | - |
| Facilities management | 9,941,592 | - | - | - | - | - | - |
| Health and human services | 5,865,463 | - | - | - | - | - | - |
| Other purposes | 3,888,193 | 164,231 | - | - | - | - | - |
| Assigned | | | | | | | |
| Budgetary appropriation | 13,240,521 | - | - | - | - | - | - |
| Unassigned Fund Balances/Net Position - Note 1 | 329,004,486 | - | - | - | 41,107,952 | (107,325) | 12,410,695 |
| Net investment in capital assets | - | - | - | - | 282,338 | - | 588,878 |
| Total Liabilities, Deferred Inflows, and Fund Balances/Net Position | \$ 559,635,766 | \$ 86,639,502 | \$ 28,117,882 | \$ 495,861,745 | \$ 62,883,727 | \$ 148,639,931 | \$ 81,802,458 |

Please Note - Fiduciary Funds are not included above.

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

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

** This column includes the Housing Finance Corporation Enterprise Fund, a blended component unit, which is a part of the County's finances, but is not included in the annual appropriation process.

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 2021. At this time, these balances have not been audited by the County's external auditors; however, the County does not foresee any significant changes that will need to be made to these balances.

Table 10 (continued)
Travis County, Texas
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended September 30, 2021
(Unaudited)

| | Governmental Activities | | | | | | Business-type Activities |
|---|-------------------------|-----------------------|-----------------------------------|------------------------|------------------------|-------------------------|--------------------------|
| | General Fund | Special Revenue Funds | General Purpose Debt Service Fund | Capital Projects Funds | Internal Service Funds | Non-Appropriated Funds* | Non-Appropriated Fund** |
| Revenues and Other Financing Sources: | | | | | | | |
| Taxes | \$ 673,946,117 | \$ - | \$ 123,302,935 | \$ - | \$ - | \$ 1,062,517 | \$ - |
| Intergovernmental | 16,001,244 | 516,146 | - | - | - | 72,744,442 | - |
| Charges for services | 64,478,964 | 21,108,298 | - | 5,768,941 | - | 5,783,078 | 26,580,958 |
| Fines and forfeits | 288,421 | 2,483,830 | - | - | - | 682,350 | - |
| Investment income | (1,389,920) | 693,994 | 34,439 | 1,225,198 | (4,313) | 46,622 | 5,621 |
| Miscellaneous | 7,729,976 | 158,769 | 2,220,000 | 574,846 | 529,005 | 297,485 | 473,682 |
| Insurance premiums | - | - | - | - | 89,024,807 | - | - |
| Other financing sources | 32,441,662 | 27,540,297 | 12,697,096 | 57,931,447 | 2,700,000 | 70,000 | - |
| Totals | \$ 793,496,464 | \$ 52,501,334 | \$ 138,254,470 | \$ 65,500,432 | \$ 92,249,499 | \$ 80,686,494 | \$ 27,060,261 |
| Expenditures and Other Financing Uses: | | | | | | | |
| General government | \$ 128,595,306 | \$ 3,245,703 | \$ - | \$ 40,266 | \$ 94,511,733 | \$ 18,813,624 | \$ 21,310,906 |
| Justice system | 159,389,794 | 2,608,652 | - | - | - | 9,376,577 | - |
| Public safety | 104,613,477 | 612,591 | - | - | - | 9,853,830 | - |
| Corrections and rehabilitation | 129,204,484 | 11,661 | - | - | - | 19,237,472 | - |
| Health and human services | 65,357,654 | 184,430 | - | - | - | 23,310,927 | - |
| Infrastructure and environmental services | 15,049,003 | 18,187,321 | - | 2,889,876 | - | - | - |
| Community and economic development | 13,854,292 | 1,159 | - | 2,175 | - | - | - |
| Capital outlay | 50,603,958 | 11,469,061 | - | 136,929,664 | - | 1,283,848 | - |
| Debt service | 2,146,279 | - | 123,943,659 | 354,943 | - | 930,516 | - |
| Other financing uses | 37,482,472 | 753,422 | 5,024,421 | 71,031 | - | 43,351 | 403,623 |
| Totals | \$ 706,296,719 | \$ 37,074,000 | \$ 128,968,080 | \$ 140,287,955 | \$ 94,511,733 | \$ 82,850,145 | \$ 21,714,529 |

Please Note - Fiduciary Funds are not included above.

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

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

** This column includes the Housing Finance Corporation Enterprise Fund, a blended component unit, which is a part of the County's finances, but is not included in the annual appropriation process.

MAJOR COUNTY REVENUES

The Travis County Auditor's Office is responsible for preparing the estimation of revenues for the new fiscal year and reviewing current revenue receipts and historical trends. Throughout the year, and especially during the budget process, the Planning and Budget Office works closely with the Auditor's Office to fully understand changes in revenue trends and account for those changes in the development of the expenditure budget. In general, the Auditor's Office and the Planning and Budget Office 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 nearly 90 percent of total annual General Fund ongoing revenue, are ad valorem property taxes. Ad valorem taxes are assessed on real and personal property based on their taxable value on January 1 of each year and on the tax rate approved by Commissioners Court for the fiscal year. The total tax rate is the sum of two different rates: 1) the maintenance and operations (M&O) rate that is levied to pay for the County's operations, and 2) the debt service (Interest and Sinking or I&S) rate to pay the principal and interest on County-issued debt.

Assumptions for the County Auditor’s revenue estimate include a 97.0 percent collection rate, which is applied to the County’s property tax levy to account for the fact that the current year tax levy will not be fully collected in the forthcoming fiscal year. Estimated collections are projected conservatively by the County Auditor’s Office and are based on historical trends, the local and national economy, and other relevant considerations.

ALL FUNDS SUMMARY

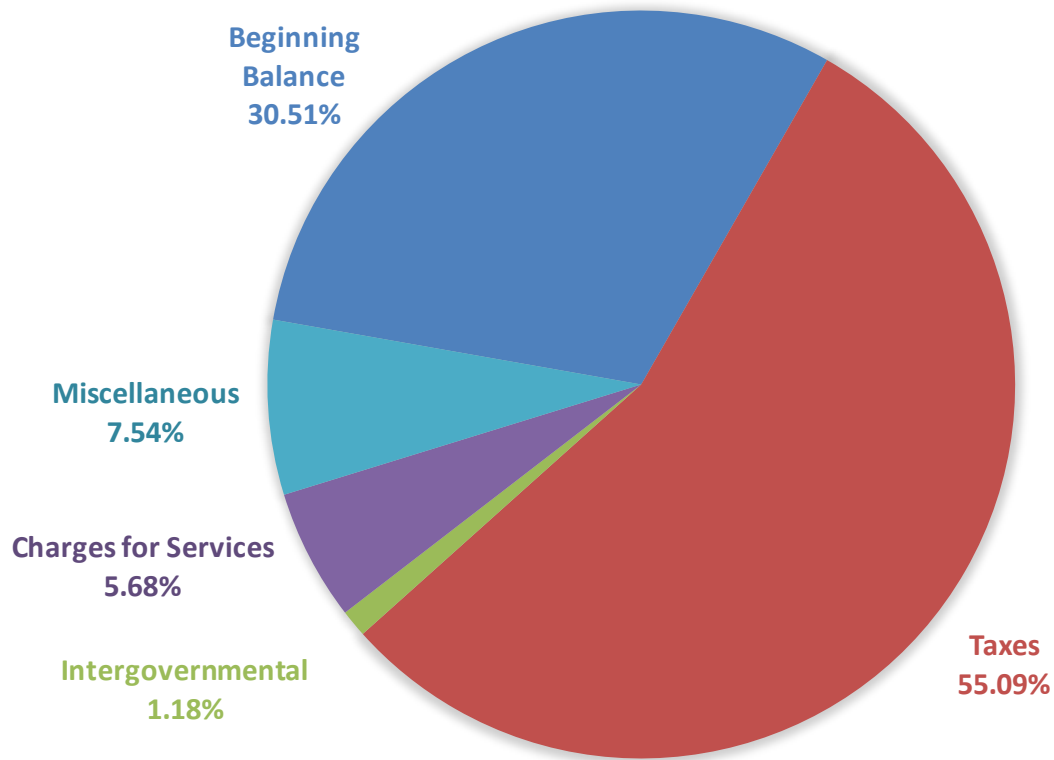
The FY 2022 Adopted Budget total for All Funds is \$1,448,466,517, an increase of \$154,707,297 compared to the FY 2021 Adopted Budget for All Funds of \$1,293,759,220. This represents a 12.0 percent increase from the FY 2021 Adopted Budget (including fund balance). Key changes are summarized in the table below.

Table 11
Fiscal Year 2022 Adopted Budget – All Funds

| <i>Group</i> | <i>FY 2021 Adopted Budget</i> | <i>FY 2022 Adopted Budget</i> | <i>\$ Change</i> | <i>% Change</i> |
|----------------------------|-------------------------------|-------------------------------|----------------------|-----------------|
| General Fund | \$945,045,717 | \$1,070,311,781 | \$125,266,064 | 13.26% |
| Road and Bridge Fund | 21,383,761 | 26,625,754 | 5,241,993 | 24.51% |
| Debt Service Fund | 139,044,235 | 142,627,005 | 3,582,770 | 2.58% |
| Internal Service Funds: | | | | |
| Risk Management Fund | 19,415,560 | 19,855,522 | 439,962 | 2.27% |
| Health Benefit Fund | 117,667,556 | 117,245,978 | (421,578) | -0.36% |
| Other Funds ⁽¹⁾ | 89,213,504 | 106,312,810 | 17,099,306 | 19.17% |
| Less Transfers | (38,011,113) | (34,512,333) | 3,498,780 | -9.20% |
| Total | \$1,293,759,220 | \$1,448,466,517 | \$154,707,297 | 11.96% |

⁽¹⁾ Includes \$370,007 in non-budgeted funds from County Corporations and CAPSO that are transferred to the General Fund.

Chart 6
Where Does the Money Come From? All Funds

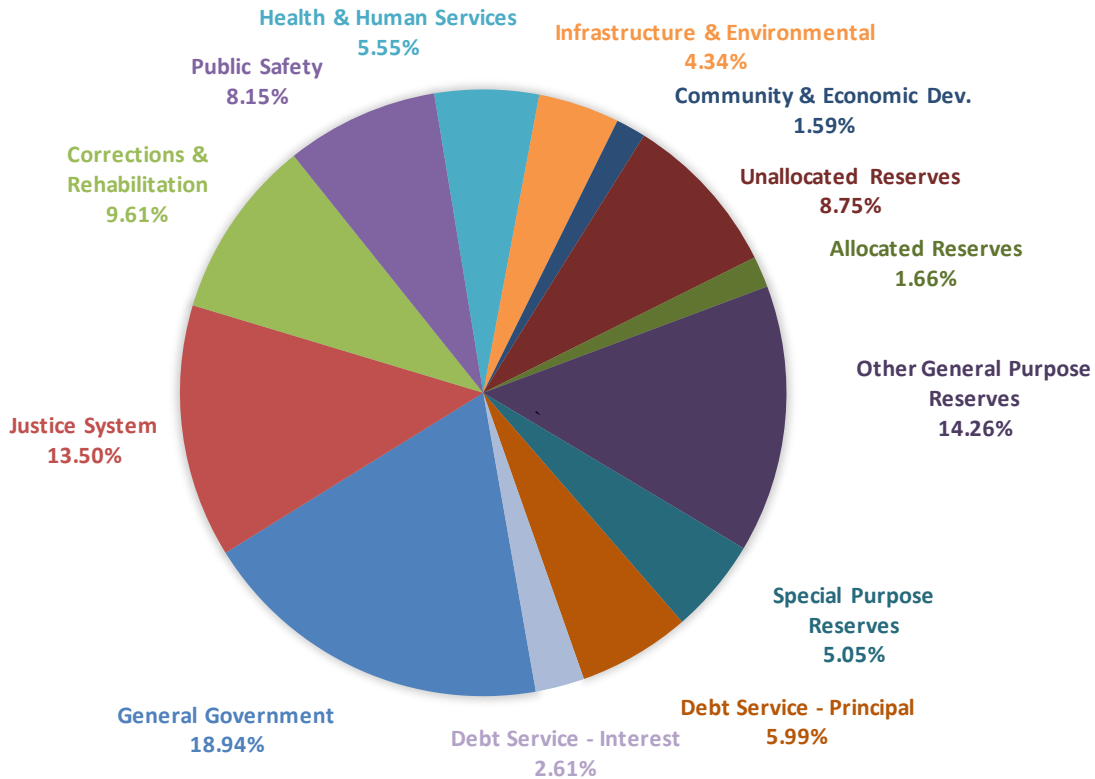


| | FY 2021 ADOPTED BUDGET | | FY 2022 ADOPTED BUDGET | | 2022 - 2021 DIFFERENCE | |
|-------------------------|---------------------------|----------------|---------------------------|----------------|---------------------------|---------------|
| Beginning Balance | \$342,412,262 | 26.47% | \$441,864,549 | 30.51% | \$99,452,287 | 29.04% |
| Taxes | 754,794,768 | 58.34% | 797,970,227 | 55.09% | 43,175,459 | 5.72% |
| Intergovernmental | 12,851,418 | 0.99% | 17,103,400 | 1.18% | 4,251,982 | 33.09% |
| Charges for Services | 75,680,752 | 5.85% | 82,289,041 | 5.68% | 6,608,289 | 8.73% |
| Fines & Forfeitures (1) | 2,547,927 | 0.20% | 2,703,659 | 0.19% | 155,732 | 6.11% |
| Investment Income (1) | 4,028,332 | 0.31% | 2,531,526 | 0.17% | (1,496,806) | -37.16% |
| Miscellaneous (1,2) | 101,443,761 | 7.84% | 104,004,115 | 7.18% | 2,560,354 | 2.52% |
| Total All Funds | \$1,293,759,220 | 100.00% | \$1,448,466,517 | 100.00% | \$154,707,297 | 11.96% |

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

(2) Includes Miscellaneous and Other Financing Sources (consisting of non-budgeted amounts and sale of major assets and excludes offsetting transfers) as shown in Table 9: All Funds Summary.

Chart 7
Where Does the Money Go? All Funds



| | FY 2021 ADOPTED BUDGET | | FY 2022 ADOPTED BUDGET | | 2022 - 2021 DIFFERENCE | |
|------------------------------------|---------------------------|----------------|---------------------------|----------------|---------------------------|---------------|
| General Government (1) | \$267,118,685 | 20.64% | \$274,296,271 | 18.94% | \$7,177,586 | 2.69% |
| Justice System (1) | 186,828,300 | 14.44% | \$195,471,961 | 13.50% | 8,643,661 | 4.63% |
| Corrections & Rehabilitation (1) | 138,368,560 | 10.70% | \$139,191,307 | 9.61% | 822,747 | 0.59% |
| Public Safety (1) | 99,426,271 | 7.69% | \$118,009,116 | 8.15% | 18,582,845 | 18.69% |
| Health & Human Services (1) | 74,722,095 | 5.78% | \$80,453,431 | 5.55% | 5,731,336 | 7.67% |
| Infrastructure & Environmental (1) | 45,534,815 | 3.52% | \$62,797,861 | 4.34% | 17,263,046 | 37.91% |
| Community & Economic Dev. (1) | 18,845,727 | 1.46% | \$23,053,824 | 1.59% | 4,208,097 | 22.33% |
| Unallocated Reserves | 110,929,588 | 8.57% | \$126,724,047 | 8.75% | 15,794,459 | 14.24% |
| Allocated Reserves | 21,583,410 | 1.67% | \$24,073,607 | 1.66% | 2,490,197 | 11.54% |
| Other General Purpose Reserves (2) | 155,925,582 | 12.05% | \$206,594,044 | 14.26% | 50,668,462 | 32.50% |
| Special Purpose Reserves (2) | 50,589,249 | 3.91% | \$73,192,568 | 5.05% | 22,603,319 | 44.68% |
| Debt Service - Principal | 83,735,000 | 6.47% | \$86,790,000 | 5.99% | 3,055,000 | 3.65% |
| Debt Service - Interest | 40,151,938 | 3.10% | \$37,818,480 | 2.61% | (2,333,458) | -5.81% |
| | <u>\$1,293,759,220</u> | <u>100.00%</u> | <u>\$1,448,466,517</u> | <u>100.00%</u> | <u>\$154,707,297</u> | <u>11.96%</u> |

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

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

Table 12
All Funds Four-Year Consolidated Summary¹
(Excludes Unbudgeted Funds and Capital Funds)

| | FY 2019 Actuals | FY 2020 Actuals | FY 2021 Actuals ² | FY 2022 Budget ³ |
|---|-----------------------|-----------------------|------------------------------|-----------------------------|
| Beginning Fund Balance October 1⁴ | \$ 322,702,712 | \$ 377,627,600 | \$ 470,087,716 | \$ 441,864,549 |
| Taxes | 655,042,963 | 743,739,414 | 797,249,052 | 797,970,227 |
| Intergovernmental | 19,105,329 | 13,546,500 | 16,517,391 | 17,103,400 |
| Charges for Services | 87,407,048 | 82,176,375 | 85,621,211 | 82,289,041 |
| Fines and Forfeitures | 4,461,251 | 2,883,832 | 2,772,251 | 2,703,659 |
| Investment Income | | | | |
| Interest | 15,039,483 | 11,663,408 | 5,565,425 | 2,531,526 |
| Net Change Fair Value | 3,905,114 | 2,299,549 | (6,231,232) | - |
| Miscellaneous | 96,039,607 | 97,326,384 | 99,662,558 | 103,134,108 |
| Other Financing Sources | 41,244,946 | 26,879,878 | 70,424,517 | 35,012,333 |
| Total Revenues | \$ 922,245,741 | \$ 980,515,340 | \$ 1,071,581,173 | \$ 1,040,744,294 |
| Total Budgeted Available Resources | | | | \$ 1,482,608,843 |
| Expenditures | | | | |
| General Government | 236,139,785 | \$ 225,389,314 | \$ 232,858,917 | \$ 274,296,271 |
| Justice System | 161,189,248 | 163,354,550 | 163,044,273 | 195,471,961 |
| Corrections & Rehabilitation | 132,172,323 | 122,903,066 | 130,660,225 | 139,191,307 |
| Public Safety | 98,848,552 | 91,937,696 | 107,109,620 | 118,009,116 |
| Health & Human Services | 72,282,315 | 62,186,018 | 99,962,839 | 80,453,431 |
| Infrastructure & Environmental | 39,525,162 | 60,837,784 | 48,062,874 | 62,797,861 |
| Community & Economic Development | 18,016,481 | 16,818,364 | 17,947,812 | 23,053,824 |
| Allocated Reserves ⁵ | - | - | - | 24,073,607 |
| Other General Purpose Reserves | - | - | - | 206,594,044 |
| Special Purpose Reserves | - | - | - | 73,192,568 |
| Unallocated Reserve | - | - | - | 126,724,048 |
| Debt Service | 87,455,698 | 118,705,292 | 123,853,986 | 124,608,479 |
| Other Financing Uses | 21,691,293 | 25,923,139 | 38,406,119 | 34,142,326 |
| Total Expenditures | \$ 867,320,857 | \$ 888,055,224 | \$ 961,906,665 | \$ 1,482,608,843 |
| Increase/Decrease Fund Balance | \$ 54,924,884 | \$ 92,460,116 | \$ 109,674,508 | \$ - |
| Ending Fund Balance | \$ 377,627,600 | \$ 470,087,716 | \$ 579,762,224 | \$ - |

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

² 2021 Actuals are unaudited.

³ Other Financing Sources includes \$34,512,333 in transfers that are not shown in the totals on Table 9 - All Funds Summary and excludes non-budgeted Other Financing Sources and Uses totaling \$370,007.

⁴ FY 2019 - 2021 Actuals include carryforward encumbrances. The FY 2022 Estimated Beginning Fund Balance excludes carryforward encumbrances.

⁵ Allocated Reserves in funds other than the General Fund are shown in Other General Purpose Reserves.

Table 13
General Fund Four-Year Consolidated Summary¹
 (Excludes Unbudgeted Funds and Capital Funds)

| | FY 2019 Actuals | FY 2020 Actuals | FY 2021 Actuals ² | FY 2022 Budget |
|---|-----------------------|-----------------------|------------------------------|-------------------------|
| Beginning Fund Balance October 1³ | \$ 217,929,417 | \$ 250,550,652 | \$ 342,648,968 | \$ 301,100,200 |
| Taxes | \$ 568,965,023 | \$ 629,002,734 | \$ 673,946,116 | \$ 685,592,208 |
| Intergovernmental | 18,522,682 | 13,031,075 | 16,001,244 | 16,629,423 |
| Charges for Services | 66,061,886 | 62,555,799 | 61,485,510 | 59,159,211 |
| Fines & Forfeitures | 1,063,139 | 429,328 | 288,421 | 490,085 |
| Investment Income | | | | |
| Interest | 11,045,729 | 8,968,761 | 4,327,828 | 1,977,172 |
| Net Change Fair Value | 3,489,940 | 2,148,674 | (5,832,050) | - |
| Miscellaneous | 4,218,749 | 6,123,984 | 6,510,568 | 4,040,773 |
| Other Financing Sources | 19,341,015 | 2,399,161 | 32,611,887 | 1,322,709 |
| Total Revenues | \$ 692,708,163 | \$ 724,659,516 | \$ 789,339,524 | \$ 769,211,581 |
| Total Budgeted Available Resources | | | | \$ 1,070,311,781 |
| Expenditures | | | | |
| General Government | \$ 142,814,218 | \$ 133,019,123 | \$ 134,285,007 | \$ 164,059,847 |
| Justice System | 158,420,008 | 160,610,320 | \$ 160,435,622 | 191,681,571 |
| Corrections & Rehabilitation | 132,137,182 | 122,867,857 | \$ 130,648,563 | 139,067,345 |
| Public Safety | 98,481,386 | 91,441,381 | \$ 106,497,027 | 117,354,559 |
| Health & Human Services | 71,971,883 | 61,888,702 | \$ 99,778,409 | 79,739,623 |
| Infrastructure & Environmental | 19,593,422 | 22,941,046 | \$ 18,483,448 | 41,141,719 |
| Community & Economic Development | 15,424,925 | 15,738,735 | \$ 17,435,156 | 21,603,687 |
| Allocated Reserves | - | - | \$ - | 24,073,607 |
| Other General Purpose Reserves | - | - | \$ - | 76,486,929 |
| Special Purpose Reserves | - | - | \$ - | 73,192,568 |
| Unallocated Reserve | - | - | \$ - | 108,705,522 |
| Debt Service | - | - | \$ - | - |
| Other Financing Uses | 21,243,904 | 24,054,036 | \$ 37,482,472 | 33,204,804 |
| Total Expenditures | \$ 660,086,928 | \$ 632,561,200 | \$ 705,045,704 | \$ 1,070,311,781 |
| Increase/Decrease Fund Balance | \$ 32,621,235 | \$ 92,098,316 | \$ 84,293,820 | \$ - |
| Ending Fund Balance | \$ 250,550,652 | \$ 342,648,968 | \$ 426,942,788 | \$ - |

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

² FY 2021 Actuals are unaudited.

³ FY 2019 - 2021 Actuals include carryforward encumbrances. The FY 2022 Estimated Beginning Fund Balance excludes carryforward encumbrances.

Table 14
Internal Service Funds Four-Year Consolidated Summary¹
(Excludes Unbudgeted Funds and Capital Funds)

| | FY 2019 Actuals | FY 2020 Actuals | FY 2021 Actuals ² | FY 2022 Budget |
|---|----------------------|----------------------|------------------------------|-----------------------|
| Beginning Fund Balance October 1³ | \$ 40,950,057 | \$ 42,191,901 | \$ 43,652,524 | \$ 39,902,254 |
| Investment Income | | | | |
| Interest | \$ 1,270,202 | \$ 942,993 | \$ 394,870 | \$ 167,529 |
| Net Change Fair Value | 415,173 | 150,875 | (399,183) | - |
| Miscellaneous | 87,235,619 | 88,538,108 | 89,553,813 | 97,031,717 |
| Other Financing Sources | - | - | 2,700,000 | - |
| Total Revenues | \$ 88,920,994 | \$ 89,631,976 | \$ 92,249,500 | \$ 97,199,246 |
| Total Budgeted Available Resources | | | | \$ 137,101,500 |
| Expenditures | | | | |
| General Government | \$ 87,679,150 | \$ 88,171,353 | \$ 94,511,733 | \$ 100,314,111 |
| Justice System | - | - | - | - |
| Corrections & Rehabilitation | - | - | - | - |
| Public Safety | - | - | - | - |
| Health & Human Services | - | - | - | - |
| Infrastructure & Environmental | - | - | - | - |
| Community & Economic Development | - | - | - | - |
| General Purpose Reserves | - | - | - | 36,787,389 |
| Special Purpose Reserves | - | - | - | - |
| Unallocated Reserve | - | - | - | - |
| Debt Service | - | - | - | - |
| Other Financing Uses | - | - | - | - |
| Total Expenditures | \$ 87,679,150 | \$ 88,171,353 | \$ 94,511,733 | \$ 137,101,500 |
| Increase/Decrease Fund Balance | \$ 1,241,844 | \$ 1,460,623 | \$ (2,262,233) | \$ - |
| Ending Fund Balance | \$ 42,191,901 | \$ 43,652,524 | \$ 41,390,291 | \$ - |

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

² FY 2021 Actuals are unaudited.

³ FY 2019 - 2021 Actuals include carryforward encumbrances. The FY 2022 Estimated Beginning Fund Balance excludes carryforward encumbrances.

Table 15
Road & Bridge Fund Four-Year Consolidated Summary¹
 (Excludes Unbudgeted Funds and Capital Funds)

| | FY 2019 Actuals | FY 2020 Actuals | FY 2021 Actuals ² | FY 2022 Budget |
|---|----------------------|----------------------|------------------------------|----------------------|
| Beginning Fund Balance October 1³ | \$ 5,780,309 | \$ 5,848,539 | \$ 5,736,063 | \$ 7,499,183 |
| Intergovernmental | \$ 267,676 | \$ 257,209 | \$ 227,473 | \$ 233,475 |
| Charges for Services | 10,681,514 | 9,857,443 | 10,437,216 | 10,166,297 |
| Fines & Forfeitures | 3,376,785 | 2,433,748 | 2,463,883 | 2,188,574 |
| Investment Income | | | | |
| Interest | 174,275 | 126,840 | 97,436 | 45,154 |
| Net Change Fair Value | - | - | - | - |
| Miscellaneous | 39,470 | 29,199 | 86,696 | - |
| Other Financing Sources | 2,300,000 | 3,257,004 | 7,393,071 | 6,493,071 |
| Total Revenues | \$ 16,839,720 | \$ 15,961,443 | \$ 20,705,775 | \$ 19,126,571 |
| Total Budgeted Available Resources | | | | \$ 26,625,754 |
| Expenditures | | | | |
| Infrastructure & Environmental | \$ 16,771,490 | \$ 16,073,919 | \$ 16,835,392 | \$ 18,438,077 |
| General Purpose Reserves | - | - | - | 8,187,677 |
| Total Expenditures | \$ 16,771,490 | \$ 16,073,919 | \$ 16,835,392 | \$ 26,625,754 |
| Increase/Decrease Fund Balance | \$ 68,230 | \$ (112,476) | \$ 3,870,383 | \$ - |
| Ending Fund Balance | \$ 5,848,539 | \$ 5,736,063 | \$ 9,606,446 | \$ - |

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

² FY 2021 Actuals are unaudited.

³ FY 2019 - 2021 Actuals include carryforward encumbrances. The FY 2022 Estimated Beginning Fund Balance excludes carryforward encumbrances.

Table 16
Debt Service Funds Four-Year Consolidated Summary¹
(Excludes Unbudgeted Funds and Capital Funds)

| | FY 2019 Actuals | FY 2020 Actuals | FY 2021 Actuals ² | FY 2022 Budget |
|---|----------------------|-----------------------|------------------------------|-----------------------|
| Beginning Fund Balance October 1³ | \$ 10,008,281 | \$ 12,401,984 | \$ 12,351,574 | \$ 21,583,731 |
| Taxes | \$ 86,077,940 | \$ 114,736,681 | \$ 123,302,936 | \$ 112,378,019 |
| Investment Income | | | | |
| Interest | 891,434 | 541,520 | 34,431 | 15,435 |
| Net Change Fair Value | - | - | - | - |
| Miscellaneous | 2,220,000 | 2,220,000 | 2,220,000 | 1,665,000 |
| Other Financing Sources | 660,027 | 1,156,681 | 7,572,333 | 6,984,820 |
| Total Revenues | \$ 89,849,401 | \$ 118,654,882 | \$ 133,129,700 | \$ 121,043,274 |
| Total Budgeted Available Resources | | | | \$ 142,627,005 |
| Expenditures | | | | |
| Unallocated Reserve | \$ - | \$ - | \$ - | \$ 18,018,526 |
| Debt Service | 87,455,698 | 118,705,292 | 123,853,986 | 124,608,479 |
| Other Financing Uses | - | - | - | - |
| Total Expenditures | \$ 87,455,698 | \$ 118,705,292 | \$ 123,853,986 | \$ 142,627,005 |
| Increase/Decrease Fund Balance | \$ 2,393,703 | \$ (50,410) | \$ 9,275,714 | \$ - |
| Ending Fund Balance | \$ 12,401,984 | \$ 12,351,574 | \$ 21,627,288 | \$ - |

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

² FY 2021 Actuals are unaudited.

³ FY 2019 - 2021 Actuals include carryforward encumbrances. The FY 2022 Estimated Beginning Fund Balance excludes carryforward encumbrances.

Table 17
Other Budgeted Funds Four-Year Consolidated Summary¹
 (Excludes Unbudgeted Funds and Capital Funds)

| | FY 2019 Actuals | FY 2020 Actuals | FY 2021 Actuals ² | FY 2022 Budget ³ |
|---|----------------------|----------------------|------------------------------|-----------------------------|
| Beginning Fund Balance October 1⁴ | \$ 48,034,648 | \$ 66,634,525 | \$ 65,698,590 | \$ 71,779,181 |
| Intergovernmental | \$ 314,972 | \$ 258,216 | \$ 288,674 | \$ 240,502 |
| Charges for Services | 10,663,648 | 9,763,133 | 13,698,485 | 12,963,533 |
| Fines and Forfeitures | 21,327 | 20,756 | 19,947 | 25,000 |
| Investment Income | | | | |
| Interest | 1,657,844 | 1,083,294 | 710,860 | 326,236 |
| Net Change Fair Value | - | 0 | - | - |
| Miscellaneous | 2,325,771 | 415,094 | 1,291,482 | 396,618 |
| Other Financing Sources | 18,943,904 | 20,067,032 | 20,147,226 | 20,211,733 |
| Total Revenues | \$ 33,927,466 | \$ 31,607,525 | \$ 36,156,674 | \$ 34,163,622 |
| Total Budgeted Available Resources | | | | \$ 105,942,803 |
| Expenditures | | | | |
| General Government | \$ 5,646,418 | \$ 4,198,838 | \$ 4,062,176 | \$ 9,922,313 |
| Justice System | 2,769,240 | 2,744,230 | 2,608,652 | 3,790,390 |
| Corrections & Rehabilitation | 35,140 | 35,209 | 11,662 | 123,962 |
| Public Safety | 367,165 | 496,315 | 612,593 | 654,557 |
| Health & Human Services | 310,432 | 297,316 | 184,430 | 713,808 |
| Infrastructure & Environmental | 3,160,249 | 21,822,819 | 12,744,033 | 3,218,065 |
| Community & Economic Development | 2,591,556 | 1,079,630 | 512,656 | 1,450,137 |
| General Purpose Reserves | - | - | - | 85,132,049 |
| Other Financing Uses | 447,389 | 1,869,103 | 923,647 | 937,522 |
| Total Expenditures | \$ 15,327,589 | \$ 32,543,460 | \$ 21,659,849 | \$ 105,942,803 |
| Increase/Decrease Fund Balance | \$ 18,599,877 | \$ (935,935) | \$ 14,496,825 | \$ - |
| Ending Fund Balance | \$ 66,634,525 | \$ 65,698,590 | \$ 80,195,415 | \$ - |

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

² FY 2021 Actuals are unaudited.

³ Other Financing Sources and Uses exclude non-budgeted funds totaling \$370,007.

⁴ FY 2019 - 2021 Actuals include carryforward encumbrances. The FY 2022 Estimated Beginning Fund Balance excludes carryforward encumbrances.

PROPERTY TAXES

Property taxes are the main source of revenue for Texas Counties. The FY 2022 Adopted Budget for the General Fund is balanced at a property tax rate of 35.7365 cents per \$100 of taxable value. The adopted tax rate for the Adopted Budget was approved on September 21, 2021. This rate is 3.50 percent above the no-new-revenue maintenance and operations portion of the tax rate plus required debt service and 3.03 percent above the no-new-revenue tax rate. A comparison of the FY 2021 and FY 2022 Adopted Tax Rates is below.

Table 18
Adopted Tax Rates
(Per \$100 of Taxable Value)

| | <i>FY 2021 Adopted Budget</i> | <i>FY 2022 Adopted Budget Tax Rate</i> | <i>Difference (\$)</i> | <i>Difference (%)</i> |
|--------------------------|-------------------------------|--|------------------------|-----------------------|
| Maintenance & Operations | 31.6512¢ | 30.7311¢ | -0.9201¢ | -2.91% |
| Debt Service | 5.7847¢ | 5.0054¢ | -0.7793¢ | -13.47% |
| Total | 37.4359¢ | 35.7365¢ | -1.6994¢ | -4.54% |

The County's Adopted Budget tax decreased by almost 1.7 cents. When multiplied by an increasing average taxable homestead, there is a resulting estimated \$49.52 annual impact, or approximately \$4 more a month for the County's portion of the property tax bill. The estimated property tax impact to the average taxable homestead and median taxable homestead is summarized below.

Table 19
Estimated Tax Impact on Average and Median-Valued Homesteads

| | <i>FY 2021 Adopted Budget</i> | <i>FY 2022 Adopted Budget Rate</i> | <i>Difference (\$)</i> | <i>Difference (%)</i> |
|--|-------------------------------|------------------------------------|------------------------|-----------------------|
| Average Taxable Value Homestead* | \$355,379 | \$386,136 | \$30,757 | 8.65% |
| Median Taxable Value Homestead* | \$279,120 | \$305,183 | \$26,063 | 9.34% |
| Tax Rate Per \$100 of Taxable Value | 37.4359¢ | 35.7365¢ | -1.6994¢ | -4.54% |
| Annual Property Taxes on Average Taxable Homestead Value | \$1,330.39 | \$1,379.91 | 49.52 | 3.72% |
| Annual Property Taxes on Median Taxable Homestead Value | \$1,044.91 | \$1,090.62 | 45.71 | 4.37% |

PROPERTY TAX BASE

The total taxable value for all Travis County property is estimated to increase from \$214.4 billion in the FY 2021 Adopted Budget (based on values as of January 1, 2020) to \$235.7 billion for the FY 2022 Adopted Budget (based on values as of January 1, 2021). The estimated value for FY 2022 includes new property value of \$6.5 billion, which exceeds the record high experienced in prior two fiscal years of \$5.1 billion. The data in the following tables, and presented elsewhere in this document, is based on a certified estimate from the Travis Central Appraisal District (TCAD), received on July 20, 2021 and used to calculate all official tax rate information.

EXEMPTIONS

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

Travis County has, for many years, been a leader in providing tax relief to homeowners by continuing its 20 percent general homestead exemption, which targets tax relief to homeowners. The Commissioners Court has established and continues to implement tax policies which limit the tax rate impact to County taxpayers. In June 2021, Commissioners Court increased the Optional 65 and Older Homestead or Disabled Homestead for Tax Year 2021 (Fiscal Year 2022) from \$85,500 to \$100,000, a \$14,500 increase. This change will lower the County portion of the property tax bills for each of these taxpayers by approximately \$54 compared to if the previous exemption was still in place using the tax rate used to balance the FY 2022 Adopted Budget.

A summary of major exemptions for FY 2022 offered by Travis County, Central Health, City of Austin, Austin ISD, and Austin Community College is below.

Table 20
FY 2022 Homestead Exemptions by Jurisdiction

| <i>Jurisdiction</i> | <i>Homestead Exemption</i> | <i>65 and Older Homestead Exemption</i> | <i>Disability Homestead Exemption</i> |
|--------------------------|-----------------------------|---|---------------------------------------|
| Travis County | 20% with minimum of \$5,000 | \$100,000 | \$100,000 |
| Austin I.S.D.* | \$25,000 | \$35,000 | \$25,000 |
| City of Austin | 20% with minimum of \$5,000 | \$113,000 | \$113,000 |
| Austin Community College | 1% with minimum of \$5,000 | \$180,000 | \$180,000 |
| Central Health | 20% with minimum of \$5,000 | \$100,000 | \$100,000 |

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

OTHER MAJOR LOCAL JURISDICTIONS

Travis County has more than 120 taxing jurisdictions. The most prevalent tax rates include those for Travis County, the Austin Independent School District (AISD), the Austin Community College (ACC), the City of Austin, and Central Health. Tax rate information for these jurisdictions can be found at the Travis County Tax Office website: <https://www.traviscountytexas.gov/tax-rates>. The FY 2021 (tax year 2020) and FY 2022 (tax year 2021) tax rates for the five major taxing jurisdictions are shown on the following table.

Table 21
Major Local Jurisdictions Property Tax Rates

| <i>Jurisdiction</i> | <i>FY 2021 Rate</i> | <i>FY 2022 Rate</i> | <i>Difference</i> |
|--------------------------|---------------------|---------------------|-------------------|
| Travis County | \$0.374359 | \$0.357365 | -\$0.016994 |
| Austin ISD | \$1.102700 | \$1.061700 | -\$0.041000 |
| City of Austin | \$0.533500 | \$0.541000 | \$0.007500 |
| Central Health | \$0.110306 | \$0.111814 | \$0.001508 |
| Austin Community College | \$0.105800 | \$0.104800 | -\$0.001000 |

OVERLAPPING PROPERTY TAX RATE AND IMPACT OF EXEMPTIONS

The property tax bill typically includes property taxes from multiple jurisdictions. The combined tax rate from these jurisdictions is called the overlapping property tax rate. The house to the right represents the property taxes for the average taxable homestead in Travis County for a property served by the major local jurisdictions of Travis County, Central Health, City of Austin, Austin I.S.D., and Austin Community College. Property taxes will vary depending on the property’s taxable value and jurisdictions. The tax bill for each jurisdiction is calculated by multiplying the adopted tax rate by the property’s taxable value and dividing by 100 since the adopted tax rates is expressed per \$100 of taxable value. The table below provides greater detail for the FY 2022 overlapping property tax bill for a property assessed at \$482,670 with a general homestead exemption. The property taxes from Travis County represent approximately 14.9 percent of the total property tax bill in the example to the right.

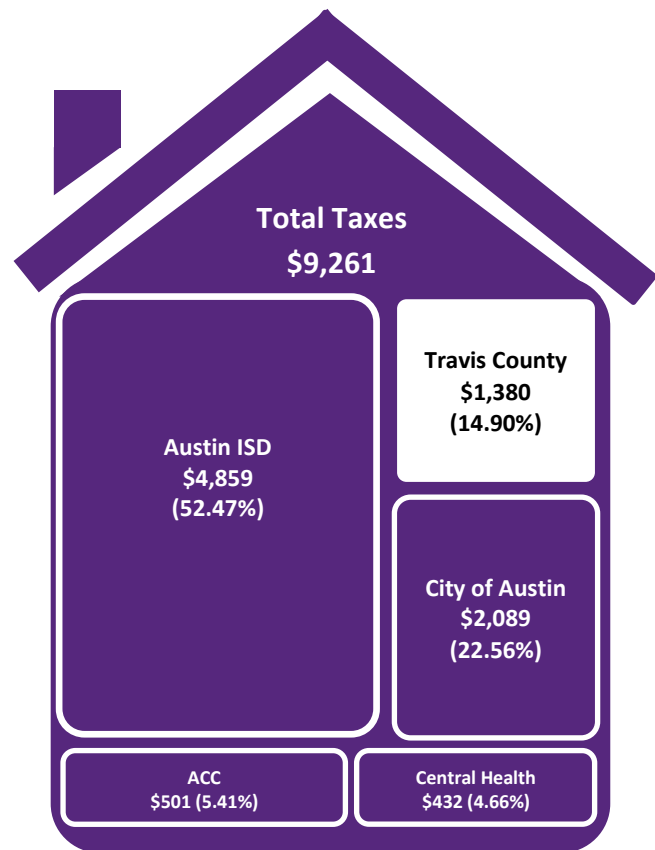


Table 22
FY 2022 Overlapping Tax Rate and Impact of Exemptions on the Average Taxable Homestead

| <i>Jurisdiction</i> | <i>Tax Rate (per \$100 of Taxable Value)</i> | <i>Value Before Exemptions</i> | <i>Reduction in Taxable Value from Homestead Exemption</i> | <i>Taxable Value After Homestead Exemption</i> | <i>FY 2022 Property Tax Bill for Avg Taxable Homestead</i> | <i>Percentage of Total</i> |
|---------------------|--|--------------------------------|--|--|--|----------------------------|
| Travis County | \$0.357365 | \$482,670 | \$96,534 | \$386,136 | \$1,380 | 14.90% |
| Austin ISD | \$1.061700 | \$482,670 | \$25,000 | \$457,670 | \$4,859 | 52.47% |

| Jurisdiction | Tax Rate (per \$100 of Taxable Value) | Value Before Exemptions | Reduction in Taxable Value from Homestead Exemption | Taxable Value After Homestead Exemption | FY 2022 Property Tax Bill for Avg Taxable Homestead | Percentage of Total |
|--------------------------|---------------------------------------|-------------------------|---|---|---|---------------------|
| City of Austin | \$0.541000 | \$482,670 | \$96,534 | \$386,136 | \$2,089 | 22.56% |
| Central Health | \$0.111814 | \$482,670 | \$96,534 | \$386,136 | \$432 | 4.66% |
| Austin Community College | \$0.104800 | \$482,670 | \$5,000 | \$477,670 | \$501 | 5.41% |
| Total | \$2.176679 | | | | \$9,261 | 100.00% |

Table 23
Travis County Tax Rate History FY 2013 to FY 2022
 (Rates expressed per \$100 of valuation)

| Fiscal Year | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|-----------------|-----------------|
| Tax Year | TY 2012 | TY 2013 | TY 2014 | TY 2015 | TY 2016 | TY 2017 | TY 2018 | TY 2019 | TY 2020 | TY 2021 |
| Adopted M&O Tax Rate | 0.4217 | 0.4190 | 0.3850 | 0.3486 | 0.3222 | 0.3143 | 0.3079 | 0.312263 | 0.316512 | 0.307311 |
| Adopted Debt Service Tax Rate | 0.0784 | 0.0756 | 0.0713 | 0.0683 | 0.0616 | 0.0547 | 0.0463 | 0.057030 | 0.057847 | 0.050054 |
| Adopted Tax Rate | 0.5001 | 0.4946 | 0.4563 | 0.4169 | 0.3838 | 0.3690 | 0.3542 | 0.369293 | 0.374359 | 0.357365 |
| <i>Comparing the Adopted Tax Rate to the No New Revenue Tax Rate</i> | | | | | | | | | | |
| No New Revenue Rate (Prior to FY 2021 called Effective Tax Rate) | 0.4856 | 0.4802 | 0.4496 | 0.4072 | 0.3747 | 0.3568 | 0.3412 | 0.33275 | 0.35794 | 0.34686 |
| % Adopted Rate Above the No New Revenue Tax Rate | 2.99% | 3.00% | 1.49% | 2.38% | 2.43% | 3.42% | 3.81% | 10.98% | 4.59% | 3.03% |
| <i>Comparing the Adopted M&O Rate to the No New Revenue M&O Rate</i> | | | | | | | | | | |
| No New Revenue M&O Rate (Prior to FY 2021 called Effective M&O Rate) | 0.4089 | 0.4049 | 0.3808 | 0.3435 | 0.3132 | 0.2994 | 0.2905 | 0.289133 | 0.305514 | 0.296919 |
| Adopted M&O Tax Rate | 0.4217 | 0.4190 | 0.3850 | 0.3486 | 0.3222 | 0.3143 | 0.3079 | 0.312263 | 0.316512 | 0.307311 |
| % Adopted M&O Rate Above the No New Revenue M&O Rate | 3.13% | 3.48% | 1.10% | 1.48% | 2.87% | 4.98% | 5.99% | 8.00% | 3.60% | 3.50% |
| <i>Comparing the Adopted Tax Rate to the Voter Approval Tax Rate</i> | | | | | | | | | | |
| M&O Rate (Voter Approval Rate) | 0.4416 | 0.4372 | 0.4112 | 0.3709 | 0.3382 | 0.3233 | 0.3137 | 0.312263 | 0.329955 | 0.307311 |
| Debt Service Rate (Voter Approval Rate) | 0.0784 | 0.0756 | 0.0713 | 0.0683 | 0.0616 | 0.0547 | 0.0463 | 0.057030 | 0.057847 | 0.050054 |
| Voter Approval Rate (Prior to FY 2021 Called Rollback Rate) | 0.5200 | 0.5128 | 0.4825 | 0.4392 | 0.3998 | 0.3780 | 0.3600 | 0.369293 | 0.387802 | 0.357365 |
| Adopted Tax Rate | 0.5001 | 0.4946 | 0.4563 | 0.4169 | 0.3838 | 0.3690 | 0.3542 | 0.369293 | 0.374359 | 0.357365 |
| Amount the Adopted Tax Rate was Under the Voter Approval Rate | 0.0199 | 0.0182 | 0.0262 | 0.0223 | 0.0160 | 0.0090 | 0.0058 | 0.000000 | 0.013443 | 0.000000 |

TAXPAYER IMPACT STATEMENT

The Travis County Commissioners Court adopted a resolution on September 1, 2015 to include a taxpayer impact statement in budget documents. This information provides readers with a primer on basic tax terms such as the no-new-revenue tax rate and the voter-approval tax 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.

**FY 2022 ADOPTED BUDGET
TRAVIS COUNTY TAXPAYER ESTIMATED IMPACT STATEMENT**

Travis County offers a 20% homestead exemption, the maximum allowed by law. The Commissioners Court also offers an additional \$100,000 exemption for homesteads of those 65 years and older or are disabled. The estimated average Travis County taxable homestead value is anticipated to increase 8.65% from \$355,379 last year to \$386,136 this year. The FY 2022 Adopted Tax Rate is 35.7365 ¢ per \$100 of taxable value that results in an estimated \$49.52 annual increase in the County portion of property taxes for the average taxable homestead. The estimated FY 2022 County property taxes for other valued homesteads shown below as examples are based on assessed values appreciating 8.65% (same as the average taxable homestead increase) from the previous year. The actual impact for FY 2022 for each property will vary depending on the taxable value, types of exemptions and appreciation and the adopted tax rate.

| Fiscal Year 2021 Tax Information | | | Fiscal Year 2022 Adopted Budget Estimated Property Tax Impact | | | | |
|----------------------------------|--|--|---|------------------------------|---|------------------------------|------------------------------|
| Assessed Value | Taxable Value | Property Taxes | Taxable Value | Proposed Budget Tax Rate | Change from Prior Yr | No New Revenue Tax Rate | Voter Approval Tax Rate |
| Values as of January 1, 2020 | With 20% Homestead Exemption Reduction | Taxable Value x Adopted Rate of \$0.374359 per \$100 | With 20% Homestead Exemption Reduction | Taxes @ \$0.357365 per \$100 | FY 2022 Taxes less FY 2021 Taxes | Taxes @ \$0.346859 per \$100 | Taxes @ \$0.357365 per \$100 |
| \$444,224 Avg HS | \$355,379 Avg HS | \$1,330.39 Avg HS | \$386,136 Avg HS | \$1,379.91 Avg HS | \$49.52 Avg HS | \$1,339.35 Avg HS | \$1,379.91 Avg HS |
| \$150,000 | \$120,000 | \$449.23 | \$130,380 | \$465.93 | \$16.70 | \$452.23 | \$465.93 |
| \$250,000 | \$200,000 | \$748.72 | \$217,300 | \$776.55 | \$27.84 | \$753.72 | \$776.55 |
| \$350,000 | \$280,000 | \$1,048.21 | \$304,220 | \$1,087.18 | \$38.97 | \$1,055.21 | \$1,087.18 |
| \$450,000 | \$360,000 | \$1,347.69 | \$391,140 | \$1,397.80 | \$50.11 | \$1,356.70 | \$1,397.80 |
| \$550,000 | \$440,000 | \$1,647.18 | \$478,060 | \$1,708.42 | \$61.24 | \$1,658.19 | \$1,708.42 |
| \$650,000 | \$520,000 | \$1,946.67 | \$564,980 | \$2,019.04 | \$72.37 | \$1,959.68 | \$2,019.04 |
| \$750,000 | \$600,000 | \$2,246.15 | \$651,900 | \$2,329.66 | \$83.51 | \$2,261.17 | \$2,329.66 |
| \$850,000 | \$680,000 | \$2,545.64 | \$738,820 | \$2,640.28 | \$94.64 | \$2,562.66 | \$2,640.28 |
| \$950,000 | \$760,000 | \$2,845.13 | \$825,740 | \$2,950.91 | \$105.78 | \$2,864.15 | \$2,950.91 |

Definitions:

Adopted Budget Tax Rate - FY 2022 Adopted Budget Tax Rate is 3.50% above No New Revenue Maintenance & Operations rate plus debt service requirements and 3.03% above the No New Revenue Rate.

No New Revenue Tax Rate - 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.

Voter Approval Rate - Tax rate level that allows the taxing jurisdiction to collect 8% more taxes for special taxing units and 3.5% for other taxing units, not including debt repayment, than the previous year. This is the maximum tax increase allowed by law without voter approval. Travis County calculated the FY 2022 Adopted Budget Tax Rate in the manner of an other taxing unit with the 3.5% cap. Prior to FY 2021, this rate was referred to as the Rollback Rate was capped at 8% per year.

Table 24
Current Property Tax Revenue Compared to Tax Rate

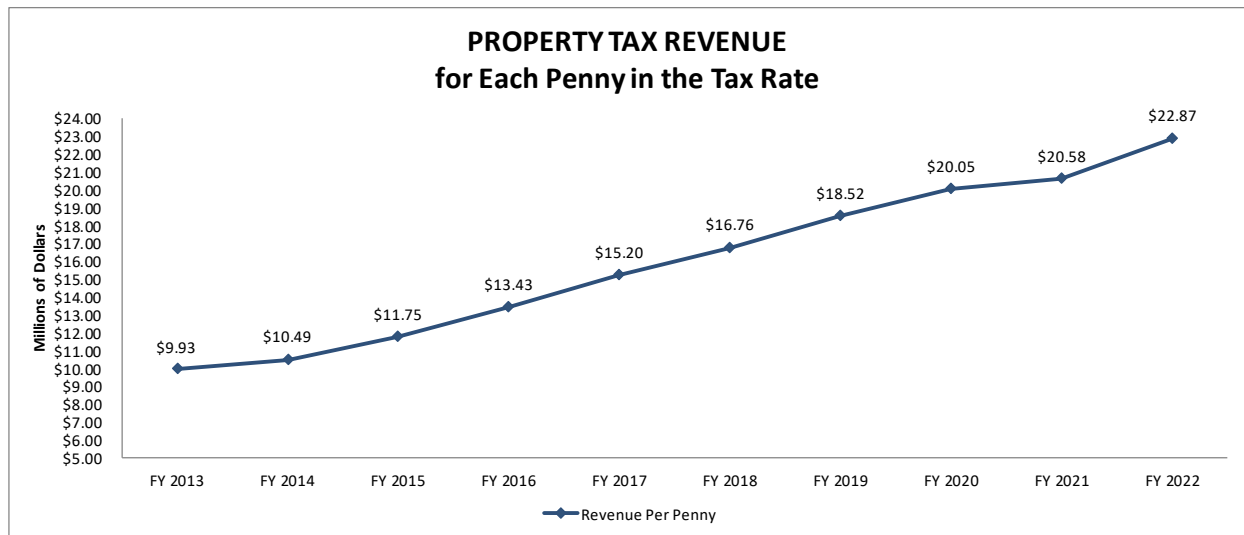
| | MAINTENANCE AND OPERATING (M&O) TAX RATE | DEBT SERVICE TAX RATE | TOTAL TAX RATE | CURRENT PROPERTY TAX REVENUE |
|----------------------------------|---|------------------------------|-----------------------|--|
| FY 2013 | \$0.4217 | \$0.0784 | \$0.5001 | \$418,763,915 M&O \$77,854,140 Debt Service \$496,618,055 Total |
| FY 2014 | \$0.4190 | \$0.0756 | \$0.4946 | \$439,735,292 M&O \$79,341,259 Debt Service \$519,076,551 Total |
| FY 2015 | \$0.3850 | \$0.0713 | \$0.4563 | \$452,494,398 M&O \$83,799,611 Debt Service \$536,294,009 Total |
| FY 2016 | \$0.3486 | \$0.0683 | \$0.4169 | \$468,220,150 M&O \$91,736,765 Debt Service \$559,956,915 Total |
| FY 2017 | \$0.3222 | \$0.0616 | \$0.3838 | \$489,767,133 M&O \$93,636,423 Debt Service \$583,403,556 Total |
| FY 2018 | \$0.3143 | \$0.0547 | \$0.3690 | \$526,719,585 M&O \$91,668,983 Debt Service \$618,388,568 Total |
| FY 2019 | \$0.3079 | \$0.0463 | \$0.3542 | \$570,364,483 M&O \$85,767,702 Debt Service \$656,132,185 Total |
| FY 2020 | \$0.312263 | \$0.057030 | \$0.369293 | \$626,195,078 M&O \$114,364,831 Debt Service \$740,559,909 Total |
| FY 2021 | \$0.316512 | \$0.057847 | \$0.374359 | \$651,436,842 M&O \$119,059,205 Debt Service \$770,496,047 Total |
| FY 2022 | \$0.307311 | \$0.050054 | \$0.357365 | \$702,759,350 M&O \$114,463,578 Debt Service \$817,222,928 Total |
| DIFFERENCE FY 22 - 21 | (\$0.009201) | (\$0.007793) | (\$0.016994) | \$51,322,508 M&O (\$4,595,627) Debt Service \$46,726,881 Total |

Chart 8
Travis County Taxes on the Average/Median Homestead and Property Tax Revenue

| FISCAL YEAR | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2022-2021 Change |
|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|---------------------|
| Avg. Appraised Value of a Homestead | \$270,774 | \$282,909 | \$316,409 | \$350,082 | \$381,442 | \$402,898 | \$432,361 | \$454,139 | \$452,527 | \$527,378 | \$74,851 |
| Taxable Value | \$214,567 | \$222,431 | \$240,026 | \$262,520 | \$285,152 | \$305,173 | \$326,894 | \$347,655 | \$355,379 | \$386,136 | \$30,757 |
| County Tax Rate | \$0.500100 | \$0.494600 | \$0.456300 | \$0.416900 | \$0.383800 | \$0.369000 | \$0.354200 | \$0.369293 | \$0.374359 | \$0.357365 | (\$0.016994) |
| Tax | \$1,073 | \$1,100 | \$1,095 | \$1,094 | \$1,094 | \$1,126 | \$1,158 | \$1,284 | \$1,330 | \$1,380 | \$50 |

| FISCAL YEAR | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2022-2021 Change |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|------------|---------------------|
| Med. Appraised Value of a Homestead | \$200,755 | \$209,385 | \$238,926 | \$248,440 | \$273,236 | \$296,450 | \$319,038 | \$341,298 | \$353,800 | \$411,261 | \$57,461 |
| Taxable Value | \$159,835 | \$165,775 | \$180,760 | \$199,300 | \$219,192 | \$237,860 | \$256,000 | \$274,015 | \$279,120 | \$305,183 | \$26,063 |
| Tax Rate | \$0.5001 | \$0.4946 | \$0.4563 | \$0.4169 | \$0.3838 | \$0.3690 | \$0.3542 | \$0.369293 | \$0.374359 | \$0.357365 | (\$0.016994) |
| Tax | \$799 | \$820 | \$825 | \$831 | \$841 | \$878 | \$907 | \$1,012 | \$1,045 | \$1,091 | \$46 |

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 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | FY 2022 | 2022-2021 Change |
|---------------------------|--------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------------------|
| Revenue (Millions) | \$9.93 | \$10.49 | \$11.75 | \$13.43 | \$15.20 | \$16.76 | \$18.52 | \$20.05 | \$20.58 | \$22.87 | \$2.29 |

One cent of the tax rate used for the FY 2022 Preliminary Budget generates approximately \$22.87 million in General Fund current tax revenue based on the estimated net taxable property value of \$235,747,117,964 and rolling stock value of \$5,645,680 with a collection rate of 97.0%.

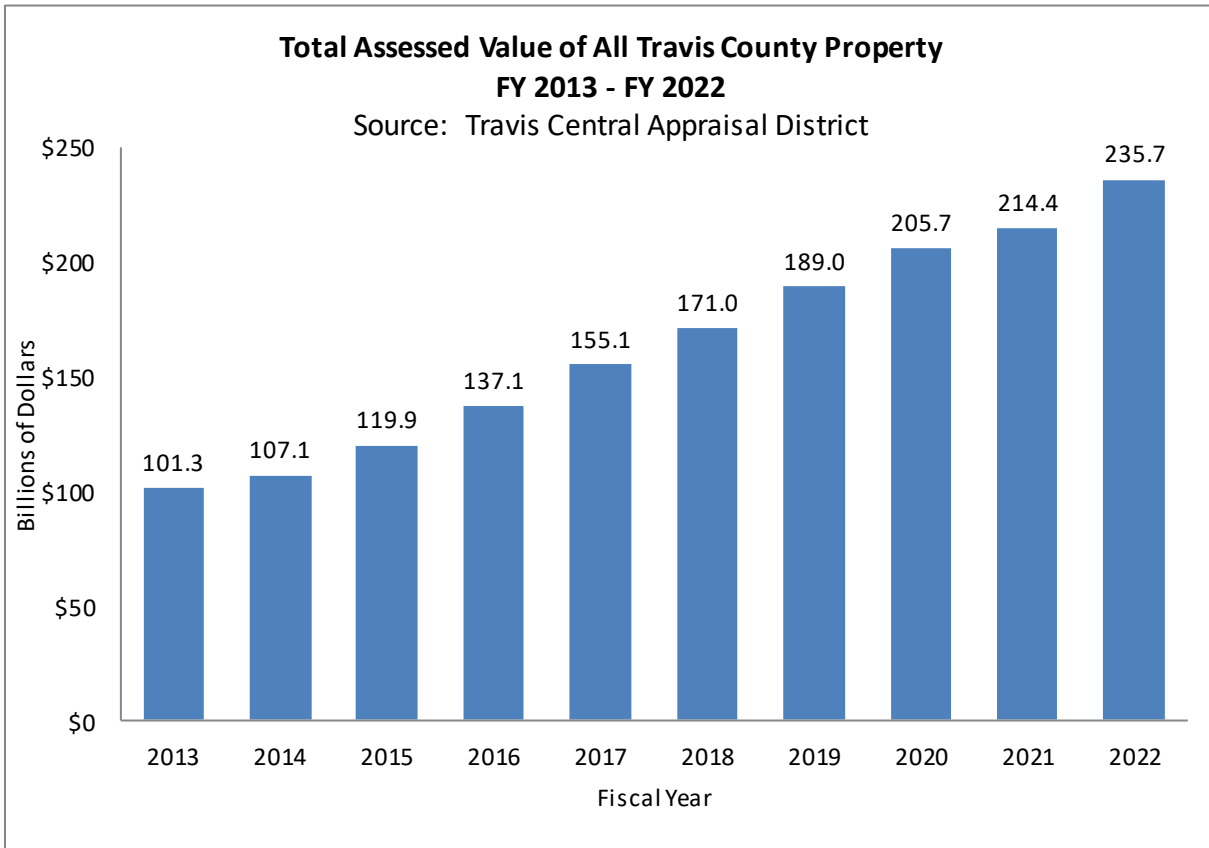
Chart 9
Total Assessed Value of All Taxable Travis County Property

FISCAL YEAR 2013 THROUGH FISCAL YEAR 2022

Source: Travis Central Appraisal District

| FISCAL YEAR | TOTAL TAXABLE VALUE | NEW CONSTRUCTION VALUE | APPRECIATION VALUE | TOTAL CHANGE IN VALUE |
|-------------|---------------------|------------------------|--------------------|-----------------------|
| 2013 | 101,328,056,027 | 3,549,742,494 | 723,796,075 | 4,273,538,569 |
| 2014 | 107,087,701,114 | 2,330,290,888 | 3,429,354,199 | 5,759,645,087 |
| 2015 | 119,926,668,466 | 2,652,040,340 | 10,186,927,012 | 12,838,967,352 |
| 2016 | 137,052,418,514 | 4,124,753,652 | 13,000,996,396 | 17,125,750,048 |
| 2017 | 155,105,496,399 | 3,843,423,826 | 14,209,654,059 | 18,053,077,885 |
| 2018 | 171,000,908,622 | 4,062,303,391 | 11,833,108,832 | 15,895,412,223 |
| 2019 | 189,019,354,595 | 4,725,493,197 | 13,292,952,776 | 18,018,445,973 |
| 2020 | 205,671,056,113 | 5,051,850,005 | 11,599,851,513 | 16,651,701,518 |
| 2021 | 214,387,593,463 | 5,079,665,685 | 3,636,871,665 | 8,716,537,350 |
| 2022 | 235,747,117,964 | 6,518,243,754 | 14,841,280,747 | 21,359,524,501 |

The FY 2022 amounts are based on certified values from Travis Central Appraisal District.



GENERAL FUND SUMMARY

The FY 2022 Adopted Budget total for the General Fund is \$1.07 billion, an increase of \$125.27 million compared to the FY 2021 Adopted Budget of \$945.0 million. This represents a 13.3 percent increase from the FY 2021 Adopted Budget.

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

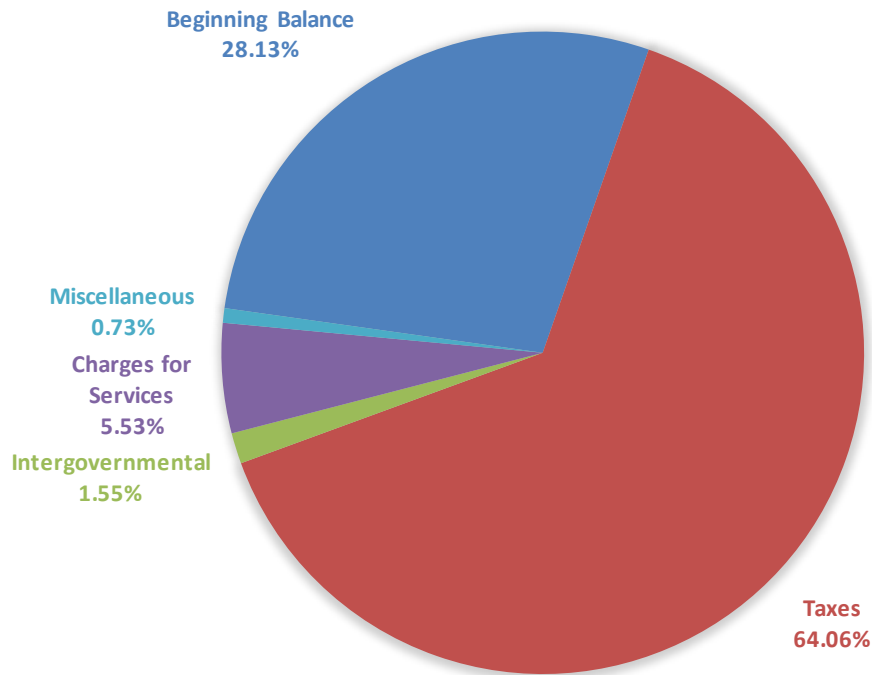
Table 25
General Fund Summary

| | FY 2020 Adopted Budget | FY 2021 Adopted Budget | FY 2022 Adopted Budget | | |
|--|---------------------------|---------------------------|------------------------|-----------------------|-------------------------|
| | | | One-Time | Ongoing | Total |
| Total Revenue: | | | | | |
| Available Beginning Balance | \$ 171,258,614 | \$ 229,793,135 | \$ 301,100,200 | | \$ 301,100,200 |
| Property Taxes | 618,349,103 | 637,770,323 | | 685,592,208 | 685,592,208 |
| Other Revenue | 93,012,777 | 77,482,259 | | 83,619,373 | 83,619,373 |
| Total Revenue | \$ 882,620,494 | \$ 945,045,717 | \$ 301,100,200 | \$ 769,211,581 | \$ 1,070,311,781 |
| Unallocated Reserve | 89,489,926 | 95,772,291 | 108,705,522 | | 108,705,522 |
| Allocated Reserve | 16,557,218 | 21,583,410 | 14,877,461 | 9,196,146 | 24,073,607 |
| Other General Purpose Reserves: | | | | | |
| Capital Acquisition Resources Reserve | 11,763,651 | 24,296,726 | 59,486,929 | | 59,486,929 |
| Reserve for Emergencies & Contingencies | 8,500,000 | 17,000,000 | 17,000,000 | | 17,000,000 |
| Special Purpose Reserves: | | | | | |
| Budget Stabilization Reserve | | 35,377,328 | 35,377,328 | | 35,377,328 |
| Compensation Reserve | 1,469,590 | | | 17,706,996 | 17,706,996 |
| Annualization Reserve | 8,685,148 | 5,113,121 | | 5,401,996 | 5,401,996 |
| Reserve for State Cuts & Unfunded Mandates | 5,073,276 | 4,871,529 | 1,371,529 | 3,500,000 | 4,871,529 |
| Reserve for Replacement of Integrated Justice System | 4,200,000 | 2,990,000 | 3,220,000 | | 3,220,000 |
| Reserve for Interlocal Agreements | 3,096,429 | 329,501 | | 3,036,834 | 3,036,834 |
| Reduced ADP Reserve | 1,929,604 | 929,604 | | 2,480,441 | 2,480,441 |
| Smart Building Maintenance Reserve | 861,371 | 978,166 | 1,097,444 | | 1,097,444 |
| Reserves | \$ 151,626,213 | \$ 209,241,676 | \$ 241,136,213 | \$ 41,322,413 | \$ 282,458,626 |
| Departmental Base Budgets | \$ 626,738,133 | \$ 664,389,084 | \$ - | \$ 678,383,213 | \$ 678,383,213 |
| Budget Changes & Reductions | | | | | |
| ADP Reduction | (1,829,604) | (2,795,624) | | (1,550,837) | (1,550,837) |
| Operating Reductions | | (2,684,327) | | (562,475) | (562,475) |
| Revenue Related Reductions | | (894,798) | | (246,136) | (246,136) |
| Other Changes | (508,034) | (1,903,253) | | (471,681) | (471,681) |
| Budget Changes & Reductions | \$ (2,337,638) | \$ (8,278,002) | \$ - | \$ (2,831,129) | \$ (2,831,129) |
| Changes in Pay & Benefits: | | | | | |
| Retirement Contributions | 2,692,175 | | | 3,263,744 | 3,263,744 |
| Health Insurance Premiums | 2,743,103 | 685,620 | | 2,736,196 | 2,736,196 |
| Federal Insurance Contributions Act (FICA) tax | | | | 38,311 | 38,311 |
| Pay Increase - Classified Pay Scale | 9,473,010 | 4,724,462 | | | - |
| Pay Increase - Peace Officers Pay Scale | 961,600 | 983,679 | | | - |
| Shift differential Implementation | 1,498,941 | | | | - |
| Elected Officials | 509,900 | | | | - |
| Changes in Pay & Benefits | \$ 17,878,729 | \$ 6,393,761 | \$ - | \$ 6,038,251 | \$ 6,038,251 |

Table 25
General Fund Summary (Continued)

| | FY 2020 | FY 2021 | FY 2022 Adopted Budget | | |
|--|-----------------------|-----------------------|------------------------|-----------------------|-------------------------|
| | Adopted Budget | Adopted Budget | One-Time | Ongoing | Total |
| PROGRAM FUNDING PRIORITIES | | | | | |
| Maintenance of Current Service Levels | | | | | |
| Elections Funding | 3,510,347 | 3,136,376 | 5,728,870 | 86,624 | 5,815,494 |
| Legally Mandated Fees and Indigent Representation | 2,014,533 | 3,841,238 | - | 2,484,758 | 2,484,758 |
| Critical Information Technology Systems Support | 223,807 | 984,267 | 578,138 | 1,733,249 | 2,311,387 |
| Jail Inmate Services/Costs and Pretrial Diversion | 600,000 | 647,282 | 191,535 | 1,621,853 | 1,813,388 |
| Health and Human Services | | 2,413,391 | 267,047 | 1,534,502 | 1,801,549 |
| Parks Operations and Maintenance | | - | 332,889 | 200,000 | 532,889 |
| Economic Development | | | 6,600 | 455,204 | 461,804 |
| Medical Examiner's Office | | | 25,647 | 415,954 | 441,601 |
| Tax Office | | | 63,200 | 228,875 | 292,075 |
| Sheriff's Office | | - | 194,480 | 55,557 | 250,037 |
| Law Enforcement | | | 77,900 | 148,910 | 226,810 |
| Aviation Insurance | 458,557 | 210,000 | - | 225,000 | 225,000 |
| Emergency Response | | | 73,921 | 106,526 | 180,447 |
| Travis Central Appraisal District | | 250,000 | - | 150,000 | 150,000 |
| Other Expenditures | 2,568,569 | 1,878,327 | 108,955 | 307,297 | 416,252 |
| Subtotal Maintenance of Current Service Levels | 9,375,813 | 13,360,881 | 7,649,182 | 9,754,309 | 17,403,491 |
| Programs and Changes Approved Mid Year | | | | | |
| Other Mid-Year additions | 1,185,810 | 271,373 | 344,190 | 681,605 | 1,025,795 |
| Subtotal Programs and Changes Approved Mid Year | 1,185,810 | 271,373 | 344,190 | 681,605 | 1,025,795 |
| Transfers between Departments/Funds | | | | | |
| Road & Bridge Fund Support | 957,004 | 4,136,067 | - | 3,000,000 | 3,000,000 |
| Other Departmental/Fund Transfers | 3,508,097 | 9,421,061 | 6,627,896 | 144,314 | 6,772,210 |
| Subtotal Transfers between Departments/Funds | 4,465,101 | 13,557,128 | 6,627,896 | 3,144,314 | 9,772,210 |
| Pilot Programs | | | | | |
| New Pilots | 20,000 | 183,836 | 339,155 | | 339,155 |
| Successful Pilots | | | | 247,844 | 247,844 |
| Other Pilots | 767,442 | 114,909 | 334,448 | | 334,448 |
| Subtotal Pilots | 787,442 | 298,745 | 673,603 | 247,844 | 921,447 |
| Other Funding Priorities | | | | | |
| Mental Health Investments | | | 2,021,879 | 2,551,801 | 4,573,680 |
| Parks Expansion | | | 616,256 | 1,792,675 | 2,408,931 |
| Transportation and Natural Resources | | 156,734 | 598,120 | 705,954 | 1,304,074 |
| DNA Review/Conviction Integrity Unit | 1,444,267 | 1,297,077 | 1,231,185 | | 1,231,185 |
| Law Enforcement | | | 341,542 | 566,702 | 908,244 |
| Emergency Response | | | 8,999 | 874,069 | 883,068 |
| Security Improvements | 304,334 | 988,182 | | 617,295 | 617,295 |
| Odyssey Support Staff | | | 187,200 | 119,990 | 307,190 |
| Travis County Sheriff's Office | | 158,462 | 53,255 | 245,366 | 298,621 |
| New Buildings and Construction Related | 139,000 | 3,862,096 | 90,663 | 175,124 | 265,787 |
| Tax Office | 789,896 | 230,701 | | 265,088 | 265,088 |
| Corporate Privacy Officer | | | | 220,394 | 220,394 |
| Commissioners Court Support | | | 2,000 | 178,927 | 180,927 |
| District Attorney | 475,985 | 132,631 | 162,500 | | 162,500 |
| Purchasing Office | | 263,013 | 150,000 | | 150,000 |
| Revenue Related Funding Priorities | | | 109,930 | 26,688 | 136,618 |
| Other Expenditures | 7,107,886 | 1,002,180 | 83,880 | 111,333 | 195,213 |
| Subtotal Other Funding Priorities | 10,261,368 | 8,091,076 | 5,657,409 | 8,451,406 | 14,108,815 |
| Capital Acquisition and Improvements | 62,639,523 | 37,719,995 | 39,011,707 | 24,019,355 | 63,031,062 |
| Program Funding Priorities | \$ 62,639,523 | \$ 73,299,198 | \$ 59,963,987 | \$ 46,298,833 | \$ 106,262,820 |
| Total Expenditures | \$ 882,620,494 | \$ 945,045,717 | \$ 301,100,200 | \$ 769,211,581 | \$ 1,070,311,781 |

Chart 10
Where Does the Money Come From? General Fund

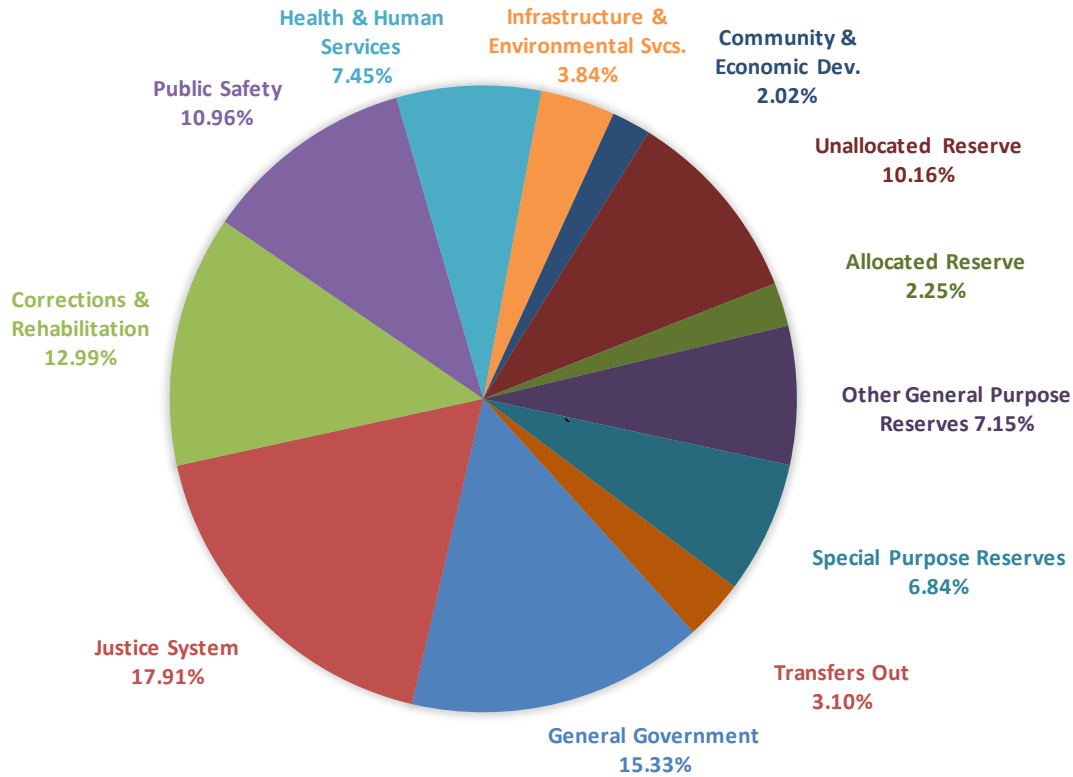


| | FY 2021 | | FY 2022 | | 2022 - 2021 | |
|-------------------------------|----------------------|----------------|------------------------|----------------|----------------------|---------------|
| | ADOPTED BUDGET | | ADOPTED BUDGET | | DIFFERENCE | |
| Beginning Balance | \$229,793,135 | 24.32% | \$301,100,200 | 28.13% | \$71,307,065 | 31.03% |
| Taxes | 637,770,323 | 67.48% | 685,592,208 | 64.06% | 47,821,885 | 7.50% |
| Intergovernmental | 12,417,054 | 1.31% | 16,629,423 | 1.55% | 4,212,369 | 33.92% |
| Charges for Services | 57,051,440 | 6.04% | 59,159,211 | 5.53% | 2,107,771 | 3.69% |
| Fines & Forfeitures (1) | 349,912 | 0.04% | 490,085 | 0.05% | 140,173 | 40.06% |
| Investment Income (1) | 3,115,124 | 0.33% | 1,977,172 | 0.18% | (1,137,952) | -36.53% |
| Miscellaneous (1) | 3,379,063 | 0.36% | 4,040,773 | 0.38% | 661,710 | 19.58% |
| Other Financing Sources (1,2) | 1,169,666 | 0.12% | 1,322,709 | 0.12% | 153,043 | 13.08% |
| Total General Fund | \$945,045,717 | 100.00% | \$1,070,311,781 | 100.00% | \$125,266,064 | 13.26% |

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

(2) Other Financing Sources includes Sale of Major Assets and Transfers Into the General Fund. Details of Other Financing Sources shown in Table 9: All Funds Summary

Chart 11
Where Does the Money Go? General Fund



| | FY 2021 | | FY 2022 | | 2022 - 2021 | |
|--|----------------------|----------------|------------------------|----------------|----------------------|---------------|
| | ADOPTED BUDGET | | ADOPTED BUDGET | | DIFFERENCE | |
| General Government (1) | \$164,109,856 | 17.37% | \$164,059,847 | 15.33% | -\$50,009 | -0.03% |
| Justice System (1) | 183,099,153 | 19.37% | \$191,681,571 | 17.91% | 8,582,418 | 4.69% |
| Corrections & Rehabilitation (1) | 138,244,598 | 14.63% | \$139,067,345 | 12.99% | 822,747 | 0.60% |
| Public Safety (1) | 98,912,950 | 10.47% | \$117,354,559 | 10.96% | 18,441,609 | 18.64% |
| Health & Human Services (1) | 73,917,917 | 7.82% | \$79,739,623 | 7.45% | 5,821,706 | 7.88% |
| Infrastructure & Environmental Svcs. (1) | 23,233,709 | 2.46% | \$41,141,719 | 3.84% | 17,908,010 | 77.08% |
| Community & Economic Dev. (1) | 17,417,886 | 1.84% | \$21,603,687 | 2.02% | 4,185,801 | 24.03% |
| Unallocated Reserve | 95,772,291 | 10.14% | \$108,705,522 | 10.16% | 12,933,231 | 13.50% |
| Allocated Reserve | 21,583,410 | 2.28% | \$24,073,607 | 2.25% | 2,490,197 | 11.54% |
| Other General Purpose Reserves (2) | 41,296,726 | 4.37% | \$76,486,929 | 7.15% | 35,190,203 | 85.21% |
| Special Purpose Reserves (2) | 50,589,249 | 5.35% | \$73,192,568 | 6.84% | 22,603,319 | 44.68% |
| Transfers Out | 36,867,972 | 3.90% | 33,204,804 | 3.10% | -3,663,168 | -9.94% |
| | <u>\$945,045,717</u> | <u>100.00%</u> | <u>\$1,070,311,781</u> | <u>100.00%</u> | <u>\$125,266,064</u> | <u>13.26%</u> |

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

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

Table 26
General Fund Departmental Budget History

| Dept. | Department Name | Adopted FY 2020 | Adopted FY 2021 | Adopted FY 2022 | 2022 - 2021 Difference | 2022 - 2021 % Change |
|-------|---|----------------------|----------------------|----------------------|---------------------------|-------------------------|
| 122 | Civil Courts | \$9,530,397 | \$9,424,397 | \$9,912,769 | \$488,372 | 5.2% |
| 193 | Civil Courts Legally Mandated Fees | \$6,362,285 | \$7,397,966 | \$7,836,638 | \$438,672 | 5.9% |
| 154 | Civil Service Commission | \$210,014 | \$219,157 | \$227,208 | \$8,051 | 3.7% |
| 157 | Communications and Records Services | \$5,873,584 | \$4,885,599 | \$4,793,510 | (\$92,089) | -1.9% |
| 139 | Community Supervision and Corrections | \$677,168 | \$669,464 | \$465,301 | (\$204,163) | -30.5% |
| 131 | Constable, Precinct One | \$2,484,434 | \$2,695,674 | \$2,888,029 | \$192,355 | 7.1% |
| 132 | Constable, Precinct Two | \$3,443,195 | \$3,495,312 | \$3,657,701 | \$162,389 | 4.6% |
| 133 | Constable, Precinct Three | \$3,271,837 | \$3,267,409 | \$3,319,141 | \$51,732 | 1.6% |
| 134 | Constable, Precinct Four | \$2,439,836 | \$2,721,792 | \$2,798,733 | \$76,941 | 2.8% |
| 135 | Constable, Precinct Five | \$5,450,680 | \$5,490,986 | \$5,592,173 | \$101,187 | 1.8% |
| 140 | Counseling and Education Services | \$4,194,835 | \$4,357,013 | \$4,394,770 | \$37,757 | 0.9% |
| 119 | County Attorney | \$24,317,796 | \$24,425,402 | \$24,821,284 | \$395,882 | 1.6% |
| 106 | County Auditor | \$12,780,421 | \$12,847,081 | \$12,965,708 | \$118,627 | 0.9% |
| 120 | County Clerk | \$15,688,408 | \$15,483,619 | \$18,406,069 | \$2,922,450 | 18.9% |
| 102 | County Commissioner, Precinct One | \$503,050 | \$512,393 | \$532,111 | \$19,718 | 3.8% |
| 103 | County Commissioner, Precinct Two | \$506,683 | \$502,596 | \$532,015 | \$29,419 | 5.9% |
| 104 | County Commissioner, Precinct Three | \$509,261 | \$499,976 | \$529,934 | \$29,958 | 6.0% |
| 105 | County Commissioner, Precinct Four | \$511,407 | \$509,003 | \$527,107 | \$18,104 | 3.6% |
| 101 | County Judge | \$652,394 | \$659,532 | \$783,149 | \$123,617 | 18.7% |
| 107 | County Treasurer | \$939,626 | \$952,599 | \$975,753 | \$23,154 | 2.4% |
| 124 | Criminal Courts | \$9,502,452 | \$9,216,764 | \$9,586,233 | \$369,469 | 4.0% |
| 194 | Criminal Courts Legally Mandated Fees | \$12,980,589 | \$15,355,089 | \$15,630,362 | \$275,273 | 1.8% |
| 123 | District Attorney | \$27,824,593 | \$28,397,076 | \$28,641,813 | \$244,737 | 0.9% |
| 121 | District Clerk | \$10,089,811 | \$9,994,549 | \$10,028,765 | \$34,216 | 0.3% |
| 159 | Emergency Medical Services | \$19,829,889 | \$20,603,358 | \$21,028,847 | \$425,489 | 2.1% |
| 147 | Emergency Services | \$6,225,231 | \$7,761,409 | \$8,377,539 | \$616,130 | 7.9% |
| 114 | Facilities Management | \$18,792,734 | \$19,098,238 | \$19,892,675 | \$794,437 | 4.2% |
| 191 | Centralized Leases and Utilities | \$4,913,949 | \$10,700,413 | \$7,759,509 | (\$2,940,904) | -27.5% |
| 110 | General Administration | \$7,432,889 | \$15,576,229 | \$15,023,741 | (\$552,488) | -3.5% |
| 158 | Health and Human Services | \$45,181,402 | \$47,162,350 | \$54,315,001 | \$7,152,651 | 15.2% |
| 117 | Historical Commission | \$2,502 | \$2,502 | \$12,502 | \$10,000 | 399.7% |
| 111 | Human Resources Management | \$25,830,735 | \$28,752,762 | \$28,618,936 | (\$133,826) | -0.5% |
| 112 | Information Technology Services ¹ | \$29,320,481 | \$30,563,673 | \$34,740,362 | \$4,176,689 | 13.7% |
| 126 | Justice of the Peace, Precinct One | \$1,239,766 | \$1,260,940 | \$1,338,346 | \$77,406 | 6.1% |
| 127 | Justice of the Peace, Precinct Two | \$2,336,499 | \$2,399,766 | \$2,484,996 | \$85,230 | 3.6% |
| 128 | Justice of the Peace, Precinct Three | \$1,733,204 | \$1,791,022 | \$1,811,803 | \$20,781 | 1.2% |
| 129 | Justice of the Peace, Precinct Four | \$1,274,618 | \$1,289,406 | \$1,306,160 | \$16,754 | 1.3% |
| 130 | Justice of the Peace, Precinct Five | \$1,414,963 | \$1,395,001 | \$1,413,684 | \$18,683 | 1.3% |
| 155 | Justice Planning | \$8,563,259 | \$7,928,560 | \$8,132,534 | \$203,974 | 2.6% |
| 145 | Juvenile Probation | \$43,096,587 | \$42,940,893 | \$43,432,854 | \$491,961 | 1.1% |
| 143 | Juvenile Public Defender | \$2,406,859 | \$2,537,554 | \$2,562,898 | \$25,344 | 1.0% |
| 138 | Medical Examiner | \$6,713,225 | \$7,368,678 | \$7,849,291 | \$480,613 | 6.5% |
| 109 | Planning and Budget | \$3,534,027 | \$3,213,119 | \$3,876,605 | \$663,486 | 20.6% |
| 142 | Pretrial Services | \$7,628,622 | \$8,249,550 | \$10,411,139 | \$2,161,589 | 26.2% |
| 125 | Probate Court | \$2,818,685 | \$2,828,442 | \$2,847,457 | \$19,015 | 0.7% |
| 144 | Public Defender's Office | \$0 | \$1,572,157 | \$2,981,324 | \$1,409,167 | 89.6% |
| 115 | Purchasing | \$5,416,250 | \$5,751,337 | \$5,877,880 | \$126,543 | 2.2% |
| 137 | Sheriff | \$185,665,413 | \$183,506,891 | \$184,659,550 | \$1,152,659 | 0.6% |
| 108 | Tax Assessor-Collector | \$14,374,332 | \$14,338,493 | \$15,100,054 | \$761,561 | 5.3% |
| 149 | Transportation and Natural Resources | \$61,262,185 | \$64,905,438 | \$68,510,093 | \$3,604,655 | 5.6% |
| 116 | Veterans Services | \$601,696 | \$605,417 | \$610,037 | \$4,620 | 0.8% |
| | Total Dept Budgets Excluding CAR² | \$668,354,758 | \$698,084,046 | \$724,822,093 | \$26,738,047 | 3.8% |
| | Total CAR Budgets (excludes reserve) | \$62,639,523 | \$37,719,995 | \$63,031,062 | \$25,311,067 | 67.1% |
| | Total Dept Budgets | \$730,994,281 | \$735,804,041 | \$787,853,155 | \$52,049,114 | 7.1% |

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

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

DEPARTMENTAL BUDGET SUBMISSIONS AND OTHER CHANGES

The target budgets for all departments, excluding capital, increased by \$13,994,129 or by 2.1 percent, from \$664,389,084 in the FY 2021 Adopted Budget to \$678,383,213 in the FY 2022 Adopted Budget. This change represents investments from the prior budget cycle being incorporated into departmental budgets to maintain a structurally balanced budget.

The FY 2022 Adopted Budget includes a variety of budget changes and reductions within departmental budgets with a total net reduction of \$2,831,129 summarized below.

ADP Reduction – Travis County Sheriff’s Office – \$(1,550,837)

Operating the jail is the single largest expense of the annual budget. Travis County has focused on reducing the Average Daily Population (ADP) in the Travis County Jail through diversion and other justice programs. The FY 2022 Adopted Budget includes a special purpose special reserve that captures savings from lower daily populations in the Travis County Jail and Gardner-Betts Juvenile Justice Center. County programs throughout the justice system have successfully reduced the jail population over time resulting in the need for less County staff to operate these facilities under state required staffing ratios. The adult system ADP for June 2022 was 1,464, which is 295 less (17 percent) than June 2020 and 635 less (30 percent) than June 2019. The FY 2022 Adopted Budget reallocates savings resulting from the elimination of 22.0 FTEs in the Travis County Sheriff’s Office which results in a reduction of \$1,550,837.

These reductions are in addition to reductions included in the FY 2020 and FY 2021 Adopted Budgets from lower populations in the adult and juvenile systems requiring less budgeted resources.

Other Operating Reductions – Various Departments – \$(562,475)

Due to voluntary downgrades and reductions, the central copier lease budget can be reduced by \$27,975. This lease budget is zero-based each year to account for the current fleet of multifunction copier machines. In future fiscal years, this budget may be reduced further as departments refine their copier needs with more employees working from home.

To partially offset the increase of the cost of an x-ray technician position, the FY 2022 Adopted Budget includes a reduction to the TCSO medical services budget of \$30,000. This reduction represents net savings associated with no longer using a full-time contractor and keeps a small dollar amount for coverage when the employee is on leave or unable to perform x-rays.

On February 5, 2019, Commissioners Court approved an Energy Savings Performance Contract Proposal at Travis County jail facilities with Schneider Electric (SE). The project, with an approved cost of \$27,147,357, was funded in FY 2019 and FY 2020. As the project continues to be implemented, savings will continue to accrue. The estimated savings for the third year of construction is \$504,500, on top of the combined \$670,000 savings included in the FY 2020 and FY 2021 Adopted Budgets.

Revenue Related Reductions – Travis County Sheriff’s Office – \$(246,136)

In May 2021, TCSO received official communication from Lake Travis ISD that it was terminating the contract to receive three School Resource Officers (SRO). As a result, TCSO’s budget has been reduced by \$246,136. The revenue from this contract has also been removed from the FY 2022 revenue estimate.

Other Changes – Various Departments – \$(471,681)

Personnel funds totaling \$9,895 are included in the FY 2022 Adopted Budget to account for an additional Judge's increase in judicial longevity. In addition, \$82 was added to the budget for anticipated increases in the County's contribution to retirement for the judicial longevity increase.

Revenue received for the Professional Prosecutor Fund is based on years of service of the County Attorney in relation to the applicable benchmark salary of a District Judge with comparable years of service, divided by two. The current County Attorney is in their first year of service of their first term and the applicable benchmark salary of a District Judge with comparable years of service is \$140,000. Based on the formula, the revenue for the Professional Prosecutor Fund will now total \$70,000, a \$14,000 decrease from the revenue received under the previous County Attorney. An ongoing operating reduction of \$14,000 was made to align the budget with anticipated revenue for FY 2022.

The lease at 4920 IH-35, which houses CSCD's Mental Health Unit, ends September 30, 2021; therefore, \$100,695 was removed from the central lease budget. The unit will move to office space at 502 Highland Mall Blvd. This space allocation was approved by Commissioners Court on June 15, 2021.

Due to the slightly lower operating costs for Greater Austin – Travis County Regional Radio System (GATRRS) in FY 2022, a reduction of \$149,068 in ongoing funding is included in the FY 2022 Adopted Budget. The remaining funding, which is included in the FY 2022 Adopted Budget in Emergency Services, will maintain the current RRS agreement technology and operating standards.

The Community Supervision and Corrections Department (CSCD) discontinued a contract for financial services in FY 2021, and funding of \$208,000 that had been dedicated for this purpose was removed from the budget for CSCD. This funding has been in place since 2003 and is no longer needed since the Office is not being charged for a discontinued financial services contract with Real World. The services are now being provided through an additional funding source at no additional cost.

PROGRAM FUNDING PRIORITIES

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

MAINTAINING CURRENT SERVICE LEVELS

The FY 2022 Adopted Budget includes \$17,403,491 to continue delivering current services and programs. This funding will allow offices and departments to continue executing approved programs. These increases are typically necessitated by factors that may include increased maintenance and contract costs, information technology and infrastructure-related costs, and legal or other requirements to maintain current operations.

1. Elections Funding – County Clerk's Office – \$5,815,494

Every year, the County Clerk submits a budget information related to the number and types of elections expected in the upcoming fiscal year. For FY 2022, these included the November constitutional, primary, and primary runoff elections, and smaller startup costs for the gubernatorial election in November 2022, which will occur in FY 2023. As

a result, the budget for the Travis County Clerk's Office Elections Division has increased by \$5,667,057 in one-time funding.

To support increased Ballot by Mail voting (BBM), the County Clerk's Office FY 2022 Adopted Budget includes one-time funding of \$61,813 for a Special Project Worker (SPW). Due to the complexity and time sensitivity of elections, the SPW is included for two years and will be included for consideration along with the Office's 14.0 Elections SPWs, for a total of 15.0 Elections SPWs.

An Elections Management Coordinator FTE is also included with ongoing funding of \$86,624. This Elections Management Coordinator will coordinate elections contracts with the County Attorney, ensure contracts and service agreements are on the Commissioners Court's agenda in a timely manner, execute contracts and agreements with polling locations, and coordinate ADA compliance with the fellow Elections Management Coordinator.

2. Legally Mandated Fees and Indigent Representation – Various Departments – \$2,484,758

On October 1, 2020, the Commissioners Court approved the Public Defenders' Office and CAPDS Enhancement Grant from the Texas Indigent Defense Commission (TIDC). The grant covers a period from April 1, 2020 to March 31, 2024. The grant is a 50/50 funding split between TIDC and the County. FY 2022 will be the third year of the grant and the grant match increased by \$2,082,749 for a total budget of \$5,713,673. The match is split between the Public Defender's Office at \$1,409,167 for ongoing operating funds, and the Criminal Courts Legally Mandated Fees at \$673,582 for ongoing operating funds for additional staff for CAPDS and a pilot program to pay private attorneys on an hourly basis.

In addition, ongoing operating funds in the amount of \$350,261 are included in the FY 2022 Adopted Budget to increase the civil indigent attorney hourly rate from \$80 to \$85 for Tier II attorneys. The rate for Tier I attorneys will remain the same at an hourly rate of \$100. To be eligible for the Tier I rate, an attorney must be board certified through the Texas Board of Legal Specialization (TBLS) in Child Welfare Law, Civil Trial Law, Criminal Law, Family Law or Juvenile Law. Alternatively, attorneys may be certified by the National Association of Counsel for Children in Child Welfare Law (CWLS), may meet the minimum qualification for Level 3 cases pursuant to the Juvenile Board Plan and be approved by the Juvenile Board to be on the Travis County Juvenile Appointment List (Approved at the Judges' Monthly Business Meeting on March 10, 2021), or may successfully pass a language proficiency test per the policy and guidelines of the Travis County Human Resources Management Department (HRMD). This increase will have an effective date of October 1, 2021. The rate was matched to the criminal hourly pilot that will be funded in the TIDC grant for the recently created Public Defender's Office and CAPDS improvements.

In FY 2018, Commissioners Court approved a new grant to expand the Mental Health Public Defender's Office to take clients with felony charges. The Office previously focused on only misdemeanor charges. The grant from the Texas Indigent Defense Commission required a cash match of 20 percent for the first year which increases 20 percent each year until the County assumes all costs after five years. This would be contingent upon the success of the program. For FY 2022, the incremental increase is \$51,748 in ongoing funding. The total grant is estimated at \$258,743 for three new FTEs. This expansion has the potential to improve outcomes for the Office's clients and benefit the jail population.

3. Critical Information Technology Systems Support – ITS – \$2,311,387

Currently, ESRI Small Government Enterprise GIS software is used by the Tax Office, HHS, and TNR staff for GIS mapping and other work that requires large mapping and population datasets. For example, this software was recently used by HHS staff to provide a map of requests for rental assistance from across the County, which provided

staff, the Commissioners Court, and the public with useful information on where to target outreach. There has been interest from other departments to use this program as well. This enterprise agreement will allow for all County employees to have access to this software at an ongoing operating cost of \$370,000.

On July 20, 2021, Commissioners Court approved two Information Security Analyst FTEs in ITS to assist with data classification. Data classification involves inventorying, classifying, and protecting sensitive and critical information on the Travis County Government network. Identifying and cataloguing data assets, their level of criticality, and where they are located is foundational to any mature information security program and allows security controls to be properly deployed where they are needed the most. The personnel costs are \$287,066.

The shift to working from home has caused increased workload for the ITS help desk. One-time funding is included for three Special Project Worker positions at a cost of \$280,389, which includes \$275,514 in personnel funding and \$4,875 in operating funding to improve customer support. In addition, ITS is internally funding an additional Customer Support Technician FTE with contracted employee funds, at a cost of \$65,273 in ongoing funds shifted from operating to personnel.

As Travis County ITS moves away from a physical, on-premises infrastructure for information and development to a digital, Cloud-Based infrastructure, ITS requires tools to improve efficiency, security, reliability, repeatability, and performance for the data and systems under their purview. This additional ongoing Azure funding of \$250,000 will maintain County applications and provide the ability to program new applications.

Microsoft Office 365 provides only basic recovery options within their suite of products. A third-party product is required to backup and restore critical cloud-based files and data in the case of accidental or malicious deletion. This is an ongoing cost of \$250,000 to provide additional resources to backup data.

ITS requested new software that allows users to record phone calls as part of their end-of-life infrastructure package. The existing system is old and difficult to maintain, but the function is critical to the telecommunications network of the County. Operating funding of \$238,000 is included in the FY 2022 Adopted Budget which includes \$43,000 one-time operating for implementation and \$195,000 in ongoing operating funding for cloud services.

The FY 2022 Adopted Budget includes an ongoing operating increase of \$150,075 for the FY 2021 and FY 2022 cyber security insurance premium increases in the HRMD General Fund. To support this increase, an identical increase must be made in the Risk Management Fund and is also included in the FY 2022 Adopted Budget.

One-time operating funding of \$150,000 for the purchase of a three-year subscription to PrinterLogic is included in the FY 2022 Adopted Budget. This software will improve user accessibility to add printers, and provide the ability to administratively update drivers, eliminate a single point of failure, report on printer use, and add support for mobile devices and off-site printing.

The FY 2022 Adopted Budget includes \$120,000 in ongoing funding for an ITS solution to be able to notify 911 when a worker is in a remote location, such as out of an office. This solution will meet federal guidelines and provide extra safety measures for remote employees.

ITS was utilizing a contractor to support the unified communications program that manages the telecommunications system for two years. The capital funding that was used for that contractor has been exhausted and the department

requested a full-time FTE at lower cost to support the program. Ongoing funding for this full-time FTE includes \$109,733 in personnel funds and \$1,375 in ongoing operating funds, for a total of \$111,108.

A Special Project Worker Project Coordinator position is included in the FY 2022 Adopted Budget at a one-time personnel cost of \$104,749. This position, which was previously funded in FY 2021, works on a variety of special assignments under the umbrella of Technology and Operations. The position has been focused on Commissioners Court agenda improvements and this funding will continue the position for one more fiscal year.

4. Jail Inmate Services/Costs and Pretrial Diversion – Pretrial Services – \$1,813,388

The FY 2022 Adopted Budget includes \$972,882, 11.0 FTEs, and two Special Project Workers for electronic monitoring. This amount includes \$794,042 in personnel funding, \$45,500 in one-time operating funding for the positions and \$133,340 in one-time personnel funding. In addition, a \$200,000 earmark against the Allocated Reserve is included to prepare for additional resource requirements for electronic monitoring costs. As of May 2021, end of year expenditure estimates continued to trend toward a projected shortfall of \$620,878. Therefore, a total of \$620,878 in ongoing operating funding is also included for electronic monitoring to cover the FY 2021 budget shortfall.

The FY 2022 Adopted Budget includes \$147,149 and 2.0 FTEs for Pretrial Officer III positions for the Investigations Division to enable Pretrial Services to staff shifts for 24/7 Magistration with a greater relief factor for Pretrial Officers. This includes \$137,954 in ongoing funding for salary and benefits and \$9,195 for one-time operating costs.

Funding of \$72,479 and an additional FTE for a Pretrial Officer III is included in the Pretrial Services budget to address staffing needs for the family violence case management unit and enable the Office to achieve a manageable client to staff ratio. Funding includes \$68,979 in personnel funding and \$3,500 in one-time operating funding.

5. Health and Human Services – \$1,801,549

The FY 2022 Adopted Budget includes \$1,223,605 and 17 FTEs to address the workload for the emergency assistance program. Funding includes \$1,163,418 in personnel funding, \$38,293 in ongoing operating funding, and \$21,894 in one-time operating funding.

To allow the Community Development Block Grant Administration to further support the extensive community input processes related to the program's grants and enable the Department to meet all grant requirements, funding of \$101,533 and one FTE for a Planner is also included in the FY 2022 Adopted Budget. Funding includes \$77,210 in personnel funding, \$21,823 in ongoing operating funding, and \$2,500 in one-time operating funding.

The Adopted Budget includes \$83,820 for 1.0 FTE to support services for the deaf and hard of hearing. This includes \$81,320 in ongoing expenses and \$2,500 in one-time operating expenses. The Social Services Program Coordinator position was eliminated in FY 2020. The position's responsibilities, which included recruiting, training, and scheduling staff and hourly interpreters, were dispersed among other staff. This resulted in increased errors and degraded service. Reinstating the Social Services Program Coordinator position will maintain expected services levels for the deaf community.

One Home Auditor position is included to meet the demand for home audits for eligible households, including evaluations of leaking roofs, broken water lines, electrical fire hazards, and septic issues that need rapid attention. Ongoing funding of \$77,438 and one-time funding of \$3,000 will support one FTE and help the Housing Services staff support quicker response and reduce wait times for other households by at least 33 percent.

Medication Assisted Treatment (MAT) for Opioid Treatment through the Substance Abuse Managed Service Organization (SAMSO) contract with Integral Care was originally expanded in FY 2021 due to growing community demand. The program proved to be an especially critical and impactful resource for those suffering from opioid addiction. The FY 2022 Adopted Budget includes \$75,000 in ongoing funding for MAT treatment. The program identifies people on the waitlists of community MAT providers and moves them into short-term treatment while they remain on the waitlist to be enrolled in the existing longer-term MAT programs. These longer-term programs have alternative funding sources in both State and Federal funds.

Every year, the State Comptroller's Office allocates a portion of Unclaimed Capital Credits received from electric cooperatives back to counties in cooperatives' service areas. This year, Travis County received \$387,153 of this allocation. These funds may only be used to fund appropriate programs under 381.004 of the Local Government Code. Per this statute's requirements, Travis County has allocated a portion of the Capital Credits, \$237,153, funds to the below programs in HHS. The remaining allocation is discussed later in this document under the Purchasing department.

- Child Protective Services Board - \$40,000
- Parenting in Recovery - \$125,000
- Children Without Placement - \$72,153

6. Parks Operations and Maintenance – Transportation and Natural Resources – \$532,889

The FY 2022 Adopted Budget includes \$200,000 of ongoing operating funds for herbicide treatments for turf fields and \$106,000 of one-time operating funds to address deferred turf maintenance needs and restore fields in County Parks. One-time operating funding of \$20,000 for various projects at Park Residences, Parks West, and the Owens property is also included in the FY 2022 Adopted Budget.

There are significant costs to maintain or replace aging park infrastructure, and many projects, such as painting, roof replacement, and septic system repair can be addressed with an increased investment. The FY 2022 Adopted Budget includes \$116,889 of one-time operating funds for such park infrastructure maintenance.

In response to the most recent light pole inspection conducted in Travis County parks, \$90,000 of one-time funding for repairs to light poles in various Travis County parks is included in the FY 2022 Adopted Budget.

7. Economic Development – County Attorney & Planning & Budget Office – \$461,804

The Planning and Budget Office's Economic Development and Strategic Initiatives (EDSI) Division has seen an increase in workload related to several new priority initiatives that have been identified by the Commissioners Court. This added workload in EDSI has resulted in additional workload for the County Attorney's Office. As such, the FY 2022 Adopted Budget includes \$153,533 of personnel funds and \$5,100 of one-time operating funds for a total allocation of \$158,633 for an Attorney VII in the County Attorney's Office.

Two Planning Manager positions at a cost of \$303,171, including \$301,671 in ongoing funding and \$1,500 in one-time funding, were added to the Planning and Budget Office Economic and Strategic Initiatives (EDSI) division so that several Commissioners Court priorities could move forward in FY 2022. These include, but are not limited to, updating the Long-range Facilities plan, working on the plan for Palm School, updating the Public Improvement District (PID) policy, updating economic development policy, and planning for the future of the Exposition Center.

8. Medical Examiner's Office – \$441,601

The FY 2022 Adopted Budget includes additional ongoing and one-time funding to reflect higher operating costs in the Medical Examiner's Office due to the higher caseload, as well as a new toxicology accreditation program. Funding added includes: \$150,000 of additional ongoing funding to handle the increased costs for transportation of County decedents, \$20,200 of ongoing funding for DNA and Genetic testing to identify and diagnose decedents, \$4,050 of ongoing and \$10,000 of one-time resources to receive and maintain the new Toxicology accreditation, \$9,700 to purchase additional cameras for investigators, \$6,100 of ongoing funding for forensic odontology services to identify decedents, and \$1,900 of ongoing funding for operating supplies for a new clinical chemistry analyzer. These costs were also included in the FY 2022 cost drivers based on the higher costs due to higher caseload experienced by the Office.

Funding for several new positions in the Medical Examiner's Office are also included: \$77,226 of ongoing and \$4,237 of one-time funding for a new Medical Examiner Investigator (1.0 FTE), \$59,796 of ongoing and \$855 of one-time funding for a new Office Specialist Sr. (1.0 FTE), \$52,728 of ongoing and \$855 of one-time funding for a new Records Analyst Assistant (1.0 FTE), and \$43,954 of ongoing funding to increase a part-time Toxicologist position to full-time (0.4 FTE). These positions were included in the FY 2022 cost drivers and are needed to support additional workload experienced by the Office.

9. Tax Office – \$292,075

For the past two fiscal years, the Voter Registration Division has had one Business Analyst Associate and one GIS Specialist Special Project Worker. The FY 2022 Adopted Budget includes these positions as FTEs at an ongoing cost of \$134,260. The positions will continue to assist the Office with workload increases, impacts from potential legislation, and the continued growth of the Travis County population.

Ongoing funding of \$15,100 and one-time funding of \$58,800 is included for an upgrade to the current Interactive Voice Response (IVR) system. which will automate SMS texts and phone calls to streamline communication with Taxpayers and defendants.

In order to enhance customer service and encourage fewer trips to the Tax Office, the FY 2022 Adopted Budget includes one Tax Specialist III and \$66,173 of ongoing funds in the Tax Office's Communications and Training Program, which houses the public contact center. This position will respond to questions from customers and promote "Skip the Trip," which is an effort to promote fewer in-person transactions at the Tax Office.

There is also ongoing funding of \$13,342 for an additional 0.25 Tax Specialist III FTE, which will bring a 0.75 FTE to 1.0 Tax Specialist III FTE in the Motor Vehicle Division.

The FY 2022 Adopted Budget includes one-time funding of \$4,400 to pilot automation of check printing in the Tax Office. The pilot will help to determine if this program should be implemented countywide and develop associated performance measures. Should a countywide program be implemented in the future, a centralized request will need to be made by the Planning and Budget Office.

10. Travis County Sheriff's Office – \$250,037

One-time operating funding of \$178,480 is included in the FY 2022 Adopted Budget for the replacement chairs in the Sheriff's Office and a computer inventory request. The amount includes one-time funding of \$125,000 for office chair replacement and one-time funding of \$53,480 for all the requested computer equipment. This does not include

one desktop for building controls in the Maintenance unit and the 12 desktops in the Classroom D computer lab at the Training Academy.

House Bill 766, passed during the 87th Legislative Session, requires the Sheriff's Office to enter or modify bond information by the next business day into the statewide law enforcement information system maintained by the Department of Public Safety (DPS), also known as the Texas Crime Information Center (TCIC). The Sheriff's Office must also make a good faith effort to notify any named person the condition of bond was intended to protect and, if different, the victim of the alleged offense that the defendant had been released on bond. This legislation creates an increased workload for the Sheriff's Office. To address this workload, ongoing funding of \$55,557 and one-time operating funding of \$1,000 is included in the FY 2022 Adopted Budget to add one Office Specialist Sr. position to the Central Records unit.

There are currently thousands of pages of paper plans that are not digitized in the computer that must be searched by hand, which can take several days, before manually scanned on an office copier. Some of these documents are from the 1960s, and many have damage and are delicate. Once scanned, they can then be organized in an efficient way to be searchable and shareable on the engineering network drive. One-time funding of \$15,000 is included in the FY 2022 Adopted Budget to digitize paper plans of Sheriff's Office facilities.

11. Law Enforcement – \$226,810

One-time operating funding of \$77,900 and \$47,000 of ongoing operating funding for the purchase of 19 tablets and to lease 25 tasers for the Transportation Unit in TCSO is included in the FY 2022 Adopted Budget. These tablets will be used for the safe and efficient transport of inmates and can also be used in other areas by the Transportation Unit such as virtual courts. The purchase of additional tasers will also provide more Transportation unit staff with "less lethal" options when use of force is required. In addition, Transportation unit staff often have custody of inmates in areas where weapons are not allowed. Additional tasers will be utilized to help increase officer safety as well as the secure transport and supervision of inmates in the various settings these officers work in.

Resources are also included for tasers in the Constable Offices as well as TNR Parks. The FY 2022 Adopted Budget includes funds to enter a multi-year lease-type program which will provide for training supplies, warranty service, and replacement hardware on a regular cycle. Ongoing funding of \$74,086 to replace tasers for the five Constables' offices and \$15,824 for the Park Rangers in TNR is included.

Finally, ongoing funding of \$12,000 is included in the FY 2022 Adopted Budget for Constable, Precinct Four for additional law enforcement equipment and operating supplies for the office. This funding will help bring the office's budget more in line with other Constables.

12. Aviation and Property Insurance – Human Resources Management Department – \$225,000

Each year the County's aviation and property insurance are repriced based on any change in exposure from the County's growth, as well as any loss activity present during the prior policy period. The property coverage market experienced an unforeseen change due to catastrophic events globally over the previous three years, which caused the market to harden and premiums to increase, especially following the 2021 winter storm event in Texas. The FY 2022 Adopted Budget includes \$225,000 in ongoing operating funding to address these property and aviation insurance premium increases. The aviation insurance increase is due to the recent upgrade in aircraft and the liability attached. Due to current market conditions, the County obtained a quota share policy, as no one carrier can cover the \$50,000,000 liability coverage the County's current policy has for the new aircrafts.

13. Emergency Response – \$180,447

The FY 2022 Adopted Budget includes \$191,526 in ongoing funding and \$25,921 in one-time funding for a Registered Flight Nurse and Flight Paramedic (2.0 FTE) for STAR Flight to provide relief staffing for these types of positions. In absence of this relief staffing, STAR Flight uses overtime to cover these shifts as needed, but this places strain and fatigue on existing personnel providing critical first responder roles or requires supervisors to perform these functions in addition to their regular duties. High overtime utilization causes fatigue among staff, increasing the likelihood of errors or injuries. Without relief staffing, STAR Flight must also use overtime to backfill for positions doing routine training and re-certification.

Relief staffing positions for Emergency Medical Services are expected to reduce the need for overtime. Based on calculations of overtime utilization, an ongoing reduction of \$85,000 is included in the Department’s FY 2022 overtime budget to partially offset the cost of these positions.

One-time funding of \$36,000 is included in Emergency Medical Services for new clinical charting software which will meet the requirements of their accrediting agency, Commission on Accreditation of Medical Transport Systems (CAMTS). CAMTS requires “GAMUT QI” data collection to maintain accreditation. The current clinical charting software operated by STAR Flight does not collect or report this data and the department is not meeting standards for reaccreditation in 2022. CAMTS accreditation is a requirement for hospital system contracts which provide a sizable portion of STAR Flight’s reimbursable flight volume.

The reaccreditation process for STAR flight through CAMTS is required every three years and the department is not funded for this expenditure. This one-time funding would provide for this accreditation process to occur. One-time funding of \$12,000 is included in Emergency Medical Services to perform CAMTS reaccreditation to maintain industry standard and specialty team contract required accreditation.

14. Travis Central Appraisal District – General Administration – \$150,000

The Texas Tax Code §6.06(d) requires each taxing entity participating in an appraisal district to account for a portion of the appraisal district’s budget. Such portions must equal the total property tax amount imposed by the taxing entity as a percentage of the total amount by all taxing entities imposed within the appraisal district. The FY 2022 Adopted Budget includes a \$150,000 incremental ongoing increase to pay for anticipated FY 2022 appraisal district services related to Travis County’s portion of the Travis Central Appraisal District budget. The total estimated County TCAD contribution for FY 2022 is \$3,567,951.

15. Other Funding Needs to Maintain Delivery of Current Services – \$416,252

Increased funding needed to help maintain current service delivery throughout the County in the FY 2022 Adopted Budget that is less than \$100,000 per departmental request is summarized in the table below.

Table 27
Funding to Maintain Delivery of Current Services

| <i>Department</i> | <i>Purpose</i> | <i>One-time</i> | <i>Ongoing</i> | <i>Total</i> |
|---------------------------|--|-----------------|----------------|--------------|
| Health and Human Services | County Contribution to AmeriCorps Grant | \$ 98,955 | \$ - | \$98,955 |
| Probate Court | Convert Planner Sr. SPW to FTE | - | 93,314 | 93,314 |
| Health and Human Services | Family Eldercare Representative Payee Services | - | 62,654 | 62,654 |

| <i>Department</i> | <i>Purpose</i> | <i>One-time</i> | <i>Ongoing</i> | <i>Total</i> |
|---|---|-----------------|----------------|--------------|
| County Clerk's Office | Converting Two Temp Positions to Recording FTEs | - | 58,753 | 58,753 |
| County Clerk's Office | Probate and Civil Divisions Office Assistants to FTEs | - | 37,805 | 37,805 |
| County Treasurer | Armored Motor Services | - | 14,949 | 14,949 |
| Health and Human Services | Texas A&M County Demonstration Work Interlocal | - | 12,048 | 12,048 |
| General Administration | Transcript Services for Commissioners Court | - | 10,000 | 10,000 |
| Historical Commission | Plaques | 10,000 | - | 10,000 |
| General Administration | Membership Dues | - | 9,333 | 9,333 |
| Planning and Budget Office | Training Increase - Central Health ILA | - | 5,000 | 5,000 |
| Emergency Services | HazMat Interlocal Increase | - | 2,800 | 2,800 |
| Constable - Precinct Two | CTECC Lease Space Increase | - | 641 | 641 |
| Total Other Maintenance of Current Services Items | | \$108,955 | \$307,297 | \$416,252 |

PROGRAMS AND CHANGES APPROVED MIDYEAR 2021

The following are other midyear additions totaling \$1,025,795.

On July 13, 2021, the Commissioners Court approved three special project positions: a Diversity, Equity, and Inclusion Officer (PG 28) and two Community Engagement Specialists (PG 21) in PBO that will support the work of Economic and Strategic Planning staff in advancing community engagement strategies. The FY 2022 one-time annualized cost for salary, benefits, and operating needs is \$323,070, including \$270,990 in personnel costs and \$52,080 in operating costs. These positions are authorized July 20, 2021 through September 30, 2023 and start as special project workers. Their first task is to seek community input on the County's programming related to federal funds totaling over \$247 million.

On August 24, 2021, Commissioners Court approved two full time regular positions (one Compliance and Privacy Analyst Sr and one Compliance and Privacy Analyst I) and a salary increase for the reclassified position of HIPAA Compliance and Privacy Officer in ITS to expand the County's HIPAA compliance program to reduce the County's liability for HIPAA violations. This action expanded the division from two FTEs to four FTEs and was recommended by a consultant who performed a comprehensive review of the County's HIPAA data and current practices. The full annualized ongoing cost of these positions is \$247,087, including salary, benefits, and operating expenses.

The current state of Purchasing's procurement process requires several manual processes, is disjointed, and can be labor intensive. The FY 2021 Adopted Budget included an earmark of \$193,000 for ongoing software licenses related to the implementation of a new contract management system, SAP Ariba, to replace BidSync, the current vendor software. The Purchasing Office accessed the earmark as approved by Commissioners Court on July 13, 2021 in the amount of \$190,000 with the remaining \$3,000 released from the Allocated Reserve. The ongoing \$190,000 will be used for the cost of licenses for SAP Ariba.

Travis County recently undertook an internal audit reviewing Payment Card Industry (PCI) compliance within the departments that currently accept credits cards for payment. In response to the findings of that audit, ITS requested a midyear FTE to dedicate to PCI compliance. Ongoing funding for that position of \$138,462 in personnel costs is included in the FY 2022 Adopted Budget.

Also on August 24, 2021, Commissioners Court approved reclasses for the Emergency Assistance staff recommended in the preliminary budget, and authorized HHS to post the positions immediately. This staffing change amounted to \$106,056 in ongoing personnel funding.

One-time funding of \$12,000 is included for Emergency Services to support operating and training expenses to continue two Special Project Worker (SPW) Deputy Fire Marshal positions. These positions are “backfilling” for existing positions assigned to the Tesla Project to keep up with demand for the services of the Office. The personnel expenses of these positions totaling \$197,100 will be charged to the General Fund and then transferred to the Fire Code Fund (0134) on a quarterly basis. The Department expects to be able to transfer the entire cost of these SPWs to the Fire Code fund. As a result, no General Fund resources are required to be budgeted within Emergency Services for the personnel costs of these positions.

During FY 2021, the Commissioners Court approved the creation of a succession position for a retiring member of the Office of the County Commissioner, Precinct Two. Succession positions allow retiring employees to train and pass on institutional knowledge to new employees taking their position. Because the position was approved to last four months beginning on July 1, 2021, \$9,120 of one-time funds were included in the FY 2022 Adopted Budget for the position.

TRANSFERS BETWEEN DEPARTMENTS AND FUNDS

The FY 2022 Adopted Budget includes an increase of \$9,772,210 for transfers between departments and funds and budget increases to support other funds. All changes affecting these and other funds are detailed below.

Road and Bridge – \$3,000,000

The Road and Bridge Fund is a special revenue fund that generates revenue from a \$10 fee on each motor vehicle registration, a portion of the motor vehicle sales tax, criminal fines and fees, and a distribution from the state, county, and road district highway fund based on Travis County’s area, rural population, and road mileage. The Fund is also supported by a transfer from the General Fund. The FY 2022 Adopted Budget includes an ongoing increase of \$3,000,000 for the transfer from the General Fund to the Road and Bridge Fund. The transfer is based on the amount needed to supplement ongoing expenses in the Fund. The total transfer for FY 2022 is \$6,493,0371, and the total FY 2022 Road and Bridge Fund budget is \$26,149,042.

Other Transfers - \$6,772,210

1. Debt Service Fund – \$6,500,000

The FY 2022 Adopted Budget includes a one-time transfer of \$6,500,000 to the Debt Service Fund to reduce the FY 2022 tax impact from prior year debt issuances. This is part of an annual review process to implement strategies to reduce the tax burden from debt issuances.

2. Information Security Analyst Fund Change – \$126,660

Ongoing funding of \$126,660 and 1.0 FTE is moved from the Employee Health Fund to the General Fund in the FY 2022 Adopted Budget. This position was created several years ago to help with security issues regarding HIPAA regulations. At the time, the position was aligned well with the Employee Health Fund as a funding source. Since then, this position has become a part of the information security team working on all Countywide security issues. Therefore, the General Fund is now the more appropriate funding source for this FTE.

3. Justices of the Peace, Precincts One and Two – \$120,000

Revenue is down in Fund 0152, the Juvenile Case Manager Program Fund. The FY 2022 Adopted Budget includes \$120,000 from a General Fund transfer to the fund on a one-time basis for the Justices of the Peace to have sufficient revenue to operate juvenile case management programs through FY 2022. Of this transfer amount, \$61,200 is budgeted in Justice of the Peace, Precinct One and \$58,800 is budgeted in Justice of the Peace, Precinct Two.

4. *Dispute Resolution Center – \$25,550*

The revenue the Dispute Resolution Center receives from the County is based on the Alternative Dispute Resolution (ADR) fee that is charged in certain civil cases filed in the Travis County Court system. The fund has also received a general fund transfer since FY 2005 in order to fully fund the mission of the Center. The suspension of civil court activities has caused a reduction in revenue; therefore, the General Fund transfer will increase on a one-time basis by \$25,550 so that the Center can maintain staff and continue to perform its duties.

PILOT PROGRAMS AND PROJECTS

A variety of Pilot Programs and Projects totaling \$921,447 are included in the FY 2022 Adopted Budget. The pilots consist of new pilots, successful pilots transitioning to ongoing funding, and other pilots that are continuing into FY 2022.

New Pilots – \$339,155

1. *Motor Vehicle Backlog Pilot Program – Tax Office – \$198,816*

A total of \$198,816 is included to fund the Motor Vehicle Backlog Pilot Program, a two-year pilot to address the motor vehicle backlog. This pilot includes one-time personnel costs of \$195,816 and one-time operating costs of \$3,000 for 3.0 Tax Specialist III Special Project Workers (SPW).

2. *DWI Diversion SPWs – Pretrial Services – \$140,339*

The County Attorney's Office modified the DWI Diversion Program in FY 2021, and it is too soon to determine what is the ongoing impact this program may have on workload for Pretrial Services. Two additional SPWs for the DWI Diversion Program in Pretrial Services are included in FY 2022 with a reevaluation of these positions during the next budget cycle. The FY 2022 Adopted Budget includes funding of \$140,339 for these two Special Project Worker Pretrial Officer I positions to support the DWI Diversion program. This includes \$133,339 in one-time personnel funding and \$7,000 in one-time operating funding.

Successful Pilots Transitioning to Ongoing Programs – \$247,844

1. *CDL Training and Workforce Developments – \$135,000*

The Workforce Development program in Justice Planning has been very successful in matching their clients with Commercial Driver's License training, leading to those clients subsequently receiving job offers and earning an average of \$25 per hour. Clients have maintained their employment over six months. This \$100,000 in ongoing funding will maintain the current level of service. In addition, an ongoing \$35,000 is included for a variety of items for the workforce development clients, such as hygiene kits, work clothes, bus passes, and other critical items needed to find and begin employment. The department did not have a stable funding source for these items in previous budget years.

2. *Cite and Release Program – \$112,844*

Ongoing personnel funding of \$112,844 and 2.0 Court Clerk I FTE positions are included in the FY 2022 Adopted Budget to support the Cite and Release Program and pre-charge criminal diversion programs that Justice of the Peace, Precinct Five administers in coordination with the County Attorney's office, including the Possession of Marijuana (POM), Driving While License Invalid (DWLI), Theft, and DWI Diversion Programs.

Other Pilots – \$334,448

1. *Traffic Unit – Constable-Precinct Three – \$233,074*

Funding of \$233,074 is included to continue Constable, Precinct Three's three-person traffic unit pilot program through FY 2022. This will align the end of the pilot program with a similar one in Constable, Precinct Four and provide better data on the program's effectiveness since the first year was impacted significantly due to COVID-19.

2. *Public Information Specialist – \$98,874*

The Commissioners Court approved a Public Information Pilot Program in the County Clerk's Office on December 22, 2020. The approved Public Information Specialist Special Project Worker meets an immediate need for assistance with Public Information Requests (PIR). The FY 2022 Adopted Budget includes one-time funding of \$98,874 to continue the SPW position. As part of the pilot program, additional measures need to be created, including an outcome measure to ensure that PIRs are being responded to according to statutory and county standards and deadlines.

3. *Mass Transit Passes for Jurors – District Clerk's Office – \$2,500*

The District Clerk's Office began a pilot program in June 2019 to provide mass transit passes to jurors for free. The ongoing COVID-19 public health emergency suspended jury activity and the associated need for transport passes, but the Office still had a stock of passes for use. As jury activity resumes, the Office expects to spend down this stock of transit passes as they work on an agreement with Capital Metro for a permanent program. The cost of this remaining stock is estimated at \$2,500.

OTHER FUNDING PRIORITIES

The FY 2022 Adopted Budget includes \$14,108,815 for program additions and other increases highlighted as follows.

1. *Mental Health System Improvements – Various Departments – \$4,573,680*

The Health and Human Services department has noted a growing need for improved mental health systems. The department notes that while these improvements were needed prior to the pandemic, the pandemic has exacerbated the mental health crisis. The FY 2022 Adopted Budget includes \$1,969,842 in ongoing funding in the Health and Human Services department for mental health system improvements and includes the following:

- \$503,681 for Intensive Mobile Crisis Outreach Team (MCOT) Services for Children and Families;
- \$494,750 for Community Competency Restoration programs;
- \$484,406 for In-home and In-clinic Crisis Respite Care Provider;
- \$256,174 for In-home Respite Services for individuals with ID/DD and their families;
- \$104,758 for Safe Landing; and
- \$126,073 for IDD Intake and Enrollment Coordinator.

In addition to the ongoing funding in HHS, the Adopted Budget includes one-time funding for a two-year pilot program to expand Integral Care's Classic Assertive Community Treatment (ACT) team. For a total investment of \$1,291,579, this program will launch a second ACT team to provide individualized services to clients by going into the community or the client's home. As of April 2021, 86 individuals recommended for ACT team services were overridden into a lower level of care due to "resource limitations", demonstrating the need for this program.

One-time funding of \$715,300 is also included for Jail Based Intake and Care Navigation Services in HHS.

The FY 2022 Adopted Budget includes ongoing funding of \$350,281 for an increase to the interlocal agreement with Integral Care to expand the capacity of the Expanded Mobile Crisis Outreach Team to allow for the direct transfer of mental health crisis calls by 911 dispatchers.

The FY 2022 Adopted Budget includes a transfer from the Criminal Courts Legally Mandated Fees Department due to the likelihood that indigent attorney fees in FY 2022 would be less than what is currently budgeted. This transfer resulted in a \$398,309 reduction in the Criminal Courts Legally Mandated Fees Department and allocated \$260,355 to the Criminal Courts for two CAPDS Case Managers, substance abuse counseling services, and a contract for peer support with Communities for Recovery in addition to \$137,954 to Pretrial Services for two Pretrial Officers. One-time operating resources totaling \$12,000 for furniture for these positions will be funded with resources within the FY 2022 Adopted Budget and will not require additional resources from the Criminal Courts Legally Mandated Fees Department.

Funding of \$234,678, including \$231,678 ongoing and \$3,000 one-time operating, is included in the FY 2022 Adopted Budget to add three Clinical Mental Health Professional Sr. positions to expand substance use services for inmates who have a substance use disorder and are motivated to enter treatment. PBO supports TCSO's efforts to provide therapies and treatments inside the jail. Given recent increases in substance abuse nationwide, enhancing the MAT program within TCSO will likely reap many benefits to the community and to the program's participants.

2. Parks Expansion – Transportation and Natural Resources – \$2,408,931

Bee Creek Sports Complex is a bond-funded project which is set to be completed in June 2022. The FY 2022 Adopted Budget includes funding of \$770,772 for staff and operations for the soon-to-be opened Complex. This includes \$681,241 in personnel funds, \$32,031 in ongoing operating funds, and \$57,500 in one-time operating funds. The funding is for 11.0 FTEs including a Reservation Specialist, five Park Maintenance Worker positions, a Park Maintenance Foreman position, two Park Maintenance Worker Senior positions, a Park Supervisor I position, and a Park Operation Specialist position, along with funding for temporary salaries, operating, and equipment.

Additional funding for park improvement and maintenance includes a total of \$440,000 for additional recycling services. This funding is comprised of \$400,000 in one-time funding for a contract for recycling bins and a vendor to assist with bin installation at Travis County Parks, and ongoing funding of \$40,000 to add recycling service from the current vendor to parks that lack recycling capabilities.

The Park Land Management Program manages and supports the many buyout properties, easements, and open space Parks' properties acquired as part of the 2005 and 2011 bond authorizations, which are necessary functions. To provide required resources to meet management goals, the FY 2022 Adopted Budget includes \$420,523 for a Park Land Manager, a Park Land Management Specialist position, and a Natural Resources Tech position for the Park Land Management Program. This includes \$320,523 in personnel funds and \$100,000 in one-time funds.

The second phase of the Arkansas Bend Park Project includes new amenities, which will require continuous maintenance and operations coverage all year. The FY 2022 Adopted Budget includes \$374,299 in funding for staff

and operations for the second phase of this project. This includes \$205,799 in personnel funds, \$127,000 in ongoing operating funds, and \$41,500 in one-time operating funds. This funding includes a Park Maintenance Foreman and two Park Maintenance Workers along with resources for additional maintenance and supplies for the new restrooms, campsites, and buildings.

A newly created Parks Project Management team is intended to manage small- to medium-sized capital improvement projects, management of deferred park maintenance through the Audit Mate system, and park maintenance repairs through the Mobile 311 work order system. The FY 2022 Adopted Budget includes a total of \$239,735 for this newly created team. This includes \$218,835 in ongoing personnel funds, \$8,300 in ongoing operating funds, and \$12,600 in one-time operating funds, including a Parks Project Manager position, an Engineering Specialist position, and associated operating expenses. This additional support is also intended to allow the Department to better manage and complete ongoing projects funded in older bond authorizations.

For the reorganization and expansion of the Park Ranger Program, related to the transition of the Park Ranger peace officer commissions from the Sheriff's Office (TCSO) to the Constable, Precinct Five Office, the Adopted Budget includes \$163,602, made up of personnel funds of \$127,946, ongoing operating funds of \$31,000, and one-time operating funds of \$4,656. These funds will support an Office Supervisor FTE along with the reclassification of two Park Ranger positions to Investigator and the Chief Park Ranger position to the new Parks Assistant Director job.

3. Transportation and Natural Resources – \$1,304,074

The County is increasing efforts to address climate change at the community level in areas such as climate vulnerability, greenhouse gas (GHG) emissions reduction, resiliency, and carbon sequestration. A Climate Vulnerability Assessment is a prerequisite for identifying key climate issues that can affect County operations directly or indirectly. A Community level GHG inventory will calculate GHG emissions for local sectors and a Community Climate Action Plan will establish a blueprint to achieve climate targets. The FY 2022 Adopted Budget includes \$125,000 of one-time operating funding for a consultant to assist in the development of a climate vulnerability assessment for Travis County facilities and operations and for the Travis County community at-large. To lead the implementation of recommendations that come from the vulnerability assessment, the FY 2022 Adopted Budget also includes \$97,409 in ongoing personnel funds for an Environmental Project Manager. This position will create and oversee a Community Resilience project and develop and oversee projects arising from the Green Steering Committee's climate activities. The Adopted Budget also includes \$77,210 of ongoing personnel funding for an Environmental Specialist Senior position and \$5,000 of one-time consulting funds to partner with ICLEI, an international non-governmental organization that promotes sustainable development, to assist with developing a county-wide greenhouse gas inventory and climate action plan for the Travis County community.

The FY 2022 Adopted Budget includes \$125,000 of one-time operating funding for a consultant to assess Travis County's current Tree Mitigation policy and create a Tree Mitigation Program Plan that provides best practices for tree planting and monitoring, forecasts tree planting areas for the County, and revisits the Tree Assessment formula currently in use. An additional \$162,000 of one-time operating funding is included to pay for the outcome of the consultant's work.

The Red Line Parkway is a proposed trail parkway that will follow the entire Capital Metro Red Line, extending from the City of Leander to downtown Austin and including 1.25 miles of trail in unincorporated Travis County, or four percent of the total trail length. The FY 2022 Adopted Budget includes \$100,000 of one-time operating funding for the plan development of the Parkway.

Travis County participates in an interlocal agreement with CapMetro that establishes a Transit Development Plan for the County. Through this Plan and agreement, the County funds transit services provided by CapMetro and Capital Area Rural Transportation System (CARTS) and can collect and leverage additional Federal Transit Administration funding for transit services partially or wholly within the unincorporated areas of the County. The FY 2022 Adopted Budget includes ongoing funding of \$397,987 for the incremental increase of the agreement. The full cost of the interlocal agreement for FY 2022 is \$911,854.

New parks and County buildings require added investment to meet existing standards of operation. One-time funding of \$60,000 is included to purchase recycling receptacles for the new Travis County facilities and install water bottle filling stations in three new facilities, along with an ongoing incremental increase of \$8,000 to provide recycling at the new County buildings.

In addition, \$125,348 of ongoing operating funding is included for fuel and maintenance for new vehicles added to the Travis County fleet, and \$21,120 of one-time operating funding is included for radio and Mobile Data Computer installation for law enforcement vehicles.

4. APD Forensic Review Project – Justice Planning – \$1,231,185

One-time funding of \$935,298 is included to continue the contract with CAPDS for materiality review of the DNA cases that were affected by the closure of the Austin Police Department DNA lab in 2019. These cases are moving into a different phase, from reviewing cases to writ litigation, meaning some cases have been identified as needing court action. CAPDS is optimistic that these cases will make significant progress in FY 2022. Justice Planning updated the Court on the status of this program on June 8, 2021.

The DPS Forensic Review Project was a former TIDC grant funded program within Courts Administration. The grant was for one year to begin the review of cases affected by “mixtures” issues in the DPS lab. Like the APD lab request, one-time funding of \$295,887 is included to continue the review of these cases. This funding will be reviewed annually as it is hopeful that in two to three years all cases will have been reviewed and final determinations will be made in the court system. CAPDS is requesting additional part-time staff to assist on this project as they cannot mix staff with the APD project because it is funded in conjunction with the City of Austin. CAPDS is optimistic that with cooperation with the new District Attorney and his staff, these cases will see significant progress in FY 2022.

5. Law Enforcement – \$908,244

There has been limited body camera usage throughout County departments, but the enterprise body-worn camera program unifies the video storage system for all cameras in use. Having the same manufacturer for all 460 cameras provides system integration with advanced features and allows prosecutors to quickly access just one location for videos to present to court and have access for the defense. The second phase of the enterprise body-worn camera program is included in the FY 2022 Adopted Budget at a total cost of \$776,369. This includes implementation costs in FY 2022 of \$209,667 and an ongoing maintenance cost of \$566,702.

One-time funding totaling \$131,875 is included in the Sheriff’s Office FY 2022 Adopted Budget to provide necessary operating resources to hire 16 new law enforcement positions. TCSO has identified internal funding to cover the personnel costs for these positions. PBO has worked to verify that funds are available and are the result of recent high rates of turnover of experienced staff members who are replaced with entry level personnel. This unique situation has created an opportunity to address a major portion of the ongoing costs for these 16 positions recommended by the staffing study internal to the Sheriff’s budget.

6. Emergency Response – \$883,068

Total funding of \$209,105 is included in the FY 2022 Adopted Budget to add a Wildfire Mitigation Officer for \$110,377 and a Wildfire Mitigation Specialist for \$98,728, along with associated equipment. The increased threat of wildfires from climate change and building farther out into the unincorporated areas of the County poses a risk to residents. Two full-time positions focused on this issue are approved to help with planning and education efforts related to this threat.

Funding of \$184,777, broken into \$179,777 in ongoing funding and \$5,000 in one-time funding, and 1.0 FTE is included to add a chief deputy position to support the County Executive for Emergency Services. The COVID-19 Pandemic has demonstrated the need for additional strategic and leadership capacity for Emergency Services, as well as Emergency Medical Services and the Medical Examiner's Office, particularly when managing multiple emergency events at the same time. In addition, having a chief deputy helps ensure continuity of emergency operations in the event the County Executive is out on leave or otherwise unable to fulfill the position's responsibilities.

Ongoing resources of \$157,350 are also included for STAR Flight simulator training required to maintain insurance and licensing. This was initially funded as an earmark in FY 2021 since the simulator was not yet operational. This funding is being added on an ongoing basis since this training is mandated by the Federal Aviation Administration (FAA) and the County's insurance carrier.

To improve STAR Flight safety and aid in performing more transports, ongoing resources of \$107,152 have been added to fund Single Pilot Instrument Flight Rules (SPIFR) training for STAR Flight pilots. This funding will conduct SPIFR FAA mandated initial training, re-currency training, and check rides. These costs include travel and lodging to AgustaWestland in Philadelphia where the only level D simulator in the United States for the AW169 will be located. This training is also mandated by the FAA and the County's insurance carrier, and it is necessary for the safe conduct of SPIFR operations.

Ongoing funding of \$96,249 is included for Emergency Services to add a Logistics Manager position (1.0 FTE). This position will add capacity to manage the Office of Emergency Management's (OEM) inventory during emergency events as well as participate in the planning and implementation of a warehouse management program. The position will also work closely with departments and outside agencies to review inventory and asset requirements and coordinate the provision of equipment, services, supplies, and facilities in support of emergency operations.

As disaster threats intensify and diversify due to climate change, planning will be an essential tool to prepare for what Travis County and its residents will eventually endure. The addition of a dedicated Planner position will allow for more consistent year-round planning efforts within OEM. Ongoing funding of \$86,181 is included for Emergency Services to add a Planner II position (1.0 FTE).

Due to the number of disaster events Travis County has recently faced, and the likelihood of more to come, a new full-time position in Emergency Services is needed to not only manage the financial aspects of the response effort as they occur, but to also work on financial recovery efforts such as FEMA reimbursements, which can take years to complete. Ongoing funding of \$34,915 is included in Emergency Services to reclass the existing Emergency Services Liaison to a Disaster Finance & Recovery Manager position. The existing Financial Manager within Emergency Services does not have sufficient capacity to complete this work as well as provide financial oversight, budget development and monitoring, and other financial functions for the rest of the Department as well as for Emergency Medical Services who shares the Financial Manager position with Emergency Services. A dedicated financial role within OEM will help the County be more aggressive in its recovery efforts from state and federal sources.

Funding of \$7,339, including \$3,340 in ongoing funding and \$3,999 in one-time funding, is included in the FY 2022 Adopted Budget for operating expenses and equipment for the Division of Clinical Performance & Education's (DCPE) Advanced Life Support (ALS) Units. Created in 2019, DCPE provides training and credentialing of Emergency Medical Service (EMS) personnel across the County, including STAR Flight and the County's Emergency Service Districts (ESDs). As part of this work, trained DCPE personnel accompany EMS personnel in the field to supervise their work, provide feedback, and credential providers who are working to obtain a higher level of certification. Without DCPE providing this service, EMS personnel for the County would need to receive it from Austin-Travis County EMS, which is both time- and cost-prohibitive. This funding is needed to properly outfit the DCPE Squad Units with new equipment to perform their duties.

7. Security Improvements – \$617,295

The new Central Tax Office at Ridgepoint Drive will be completed in FY 2022; therefore, is included for additional security personnel for the facility. This includes 8 FTEs in Facilities Management at an ongoing cost of \$421,137 to provide daytime, night, and weekend coverage for the new facility. In addition, ongoing funding of \$166,158 is included to support two Constable Deputy positions (2.0 FTE) for enhanced security at the new Tax Office since some of their existing security positions will remain at the Airport Boulevard locations for the County Clerk's Office.

Funding of \$30,000 is included in the FY 2022 Adopted Budget for additional Genetec licenses to maintain the access control network. With the additional access control systems expected to be implemented in FY 2022, an additional increase for licensing is required to support that critical infrastructure.

8. Odyssey Support Staff – \$307,190

One-time funding of \$187,200 for additional IT consulting is also included to support the "go-live" effort of Odyssey, the new justice and public safety information system, as well as the reporting needs in FY 2022. In addition, \$103,365 in personnel funding and \$1,625 in ongoing funding for one Business Analyst III FTE is included to support the new justice and public safety information system which will soon enter full production in October 2021.

The FY 2022 Adopted Budget includes \$3,000 in ongoing funding for the five Justice of the Peace offices to send at least one staff member each to the Odyssey User Conference annually, for a total of \$15,000 in ongoing funding. Though Justice of the Peace, Precinct Four was the only Justice of the Peace Office to submit a related budget request, funding for this purpose for each Justice of the Peace Office to support the optimal operation of this Odyssey system is included in the budget.

9. Travis County Sheriff's Office – \$298,621

The Sheriff's Office aims to be proactive in using emerging technologies and existing systems to enhance operations while gaining efficiencies. \$103,365 in ongoing funding and \$1,000 in one-time funding will add one Senior Systems Analyst to aid in the research, acquisition, and deployment phases of new IT related projects expected in the future.

Training for law enforcement and corrections personnel has become a national conversation over the past year. Ensuring TCSO has the best training practices and sufficient capacity to ensure all sworn personnel are trained is more important than ever. To ensure optimal training for all sworn personnel, \$72,958 in ongoing funding and \$1,000 in one-time funding is included to add an Educational Coordinator to the training academy to develop in-house training resources that comply with TCOLE requirements or address areas in need of improvement as identified by the Office.

Currently, TCSO contracts with a temporary agency to provide an x-ray technician for about 18 hours per week. When the x-ray technician is not present, delays and additional expenses often occur. These delays will be remedied with the addition of \$70,298 in funding, including \$69,043 ongoing and \$1,255 one-time, to add a licensed x-ray technician (1.0 FTE) to address the needs of patients that require x-rays for Tuberculosis (TB) related issues and for other medical issues such as injuries.

One-time funding of \$50,000 is included in the FY 2022 Adopted Budget for a two-year pilot of a VirTra System to provide the Travis County Law Enforcement and Correctional staff with judgmental use of force and Mental Health training available using a large-scale immersive simulator. With the current atmosphere regarding policing techniques and the increased mandates imposed by the State legislature regarding de-escalation and mental health training, Deputies will be able to train in several different scenarios to give them as close to real-life experience as possible. The purchase of VirTra training equipment will allow TCSO to meet and/or exceed recommended training at a much lower cost due to the rising prices of ammunition nationwide.

10. New Buildings and Construction Related Projects – \$265,787

Two Maintenance Building Workers, Senior FTEs are included in the FY 2022 Adopted Budget to provide maintenance service to the new Central Tax Office at Ridgepoint Drive and to the new Probate Court facility. The Central Tax Office, which will open in FY 2022, will require personnel funding of \$115,912; the Probate Court Facility, which opened earlier in the fiscal year, requires personnel funding of \$59,212.

A special project Engineering Inspector Specialist position will be extended for two more fiscal years with an end date of September 30, 2023 at a one-time cost of \$90,663. This position was created by Commissioners Court on May 7, 2019 to monitor construction of the Civil Family Courts Facility and ensure that project milestones are being met. This extension will allow the inspector to continue his work through substantial completion of the project and monitor for any deficiencies when all departments move into the new facility.

11. Tax Office – \$265,088

The FY 2022 Adopted Budget includes funding for 4.25 Tax Specialist III FTEs in the Motor Vehicle Division. This includes 4.0 FTEs, with personnel costs of \$261,088 and operating costs of \$4,000, for Insurance Auto Auction (IAA) title work. IAA is a company with offices in Bastrop and Travis County that facilitates the claim processing and title transfers for insurance companies throughout the state of Texas. This funding accounts for new additional titling work coming into the Tax Office.

12. Corporate Privacy Officer – \$220,394

Ongoing funding of \$220,394 is added for the creation of a Corporate Privacy Officer under the County Executive for Technology and Operations. The primary responsibility of a Corporate Privacy Officer is to manage risk related to information privacy laws and compliance regulations. This position will be responsible for coordinating between the many county departments and offices making privacy decisions and protecting Travis County's customers.

13. Commissioners Court Support – \$180,927

The FY 2022 Adopted Budget includes 1.0 Executive Assistant, Elected Official FTE in the County Judge's Office. Ongoing funding of \$103,927 is included for the salary of the position at the average of all Executive Assistant, Elected Official positions within the Commissioners Court. There is also one-time funding in the amount of \$2,000 for office equipment. The Office anticipates using the position to assist with the increased demand for constituent services and community engagement within Travis County.

There is also funding for intern positions in all Commissioners Court Offices. Ongoing funding in the amount of \$15,000 was added to each office for temporary positions for a total of \$75,000 in ongoing funding.

14. District Attorney – \$162,500

The District Attorney’s Office anticipates taking two use-of-force cases involving law enforcement officers in FY 2022. These two cases are expected to be especially costly due to the need for crime scene reconstructions and other expert consultation services. One-time operating funds of \$100,000 are included in the FY 2022 Adopted budget for this purpose. Additional one-time funds of \$150,000 are budgeted as an earmark against the Allocated Reserve to address the need for expert witnesses if the budgeted amount is not sufficient.

One-time operating funding of \$62,500 is also included in the FY 2022 Adopted Budget for testing related to the additional work of DNA review due to problems from the APD lab and DPS lab in FY 2019. These funds will also be used to utilize outside vendors to test DNA in other cases that rely on forensic evidence. A \$55,000 one-time earmark against the Allocated Reserve is also included so that the Office is allocated funding to address the backlog of forensic testing analysis that came to a halt in March 2020 due to the COVID-19 pandemic.

15. Purchasing Office – \$150,000

The Purchasing Office’s FY 2022 Adopted Budget includes \$150,000 in one-time funding from Capital Credits for outsourced Historically Underutilized Business (HUB) vendor training. The funding continues a Readiness Training Program begun during FY 2021 that recruited, enrolled, and provided curriculum and instruction on government contracting to 30 HUBs. Continued funding will start Phase 2 of the program that offers participants completing Phase 1 additional instruction that emphasizes business capacity and revenues. The training will expand the services offered to HUB vendors and is expected to help increase the capacity of HUBs to respond to County procurement orders.

16. Revenue Related Funding Priorities – \$136,618

Midyear in FY 2020, Commissioners Court approved ending the Child Safety School Crossing Guard Program managed by TNR. The program, which is funded using fees collected from motor vehicle registrations, has been transitioned to local independent school districts across the County, and the revenue received by the County is distributed to these Districts. For FY 2022, the revenue dedicated to the program totals \$273,000, which represents an increase of \$26,688 from FY 2021.

Mid-year in FY 2021, Commissioner’s Court approved a transfer of \$200,000 from the Allocated Reserve to support third-party fire safety system plan review and site inspections for the Tesla project in Travis County. Under the terms of the economic agreement with Tesla, these costs are reimbursed at 100% once rendered. Due to the increasing scope and complexity of the project, an additional \$109,930 is added to the FY 2022 Adopted Budget to complete this work with Tesla reimbursing the County 100% of this additional amount as well.

17. Other Miscellaneous Budget Increases – \$195,213

There are a few other miscellaneous budget increases throughout the County in the FY 2022 Adopted Budget that are less than \$100,000. These are summarized in the table below:

Table 28
Other Miscellaneous Budget Increases

| <i>Department</i> | <i>Purpose</i> | <i>One-time</i> | <i>Ongoing</i> | <i>Total</i> |
|--------------------|------------------------------------|-----------------|----------------|--------------|
| Emergency Services | Storage Space Interlocal Agreement | \$ - | \$85,000 | \$85,000 |

| <i>Department</i> | <i>Purpose</i> | <i>One-time</i> | <i>Ongoing</i> | <i>Total</i> |
|---|--|-----------------|----------------|--------------|
| Constable - Precinct Four | Relief Deputy | 76,348 | - | 76,348 |
| Travis County Sheriff's Office | Miscellaneous Compensation Adjustments | - | 17,701 | 17,701 |
| Civil Service Commission | Restoration of Operating Funds | - | 6,000 | 6,000 |
| General Administration | Creation and Editing Technology | 3,000 | 2,532 | 5,532 |
| Emergency Services | New Radios and Radio Accessories | 4,532 | - | 4,532 |
| Tax Assessor - Collector | PID Increase | - | 100 | 100 |
| Total Other Miscellaneous Budget Increase Items | | \$ 83,880 | \$111,333 | \$195,213 |

INVESTMENTS IN THE WORKFORCE

Travis County has a compensation philosophy that prioritizes the recruitment, motivation, and retention of employees capable of providing exemplary service for the residents of Travis County by using a total compensation system that is fair, flexible, and market competitive. Compensation encompasses much more than direct wages and also includes a comprehensive benefits package.

The FY 2022 Adopted Budget includes a Compensation Reserve of \$17,706,996 for workforce investments for employees on the Peace Officer Pay Scale (POPS), classified pay scale, and elected officials. For those employees on the Peace Officer Pay Scale (POPS), the Compensation Reserve includes resources for a POPS pay scale alignment, POPS market adjustments of 3.5% for non-supervisory corrections and law enforcement positions along with an anniversary step increase. For classified employees, the Compensation Reserve includes resources for Year Two of the Benchmark Study to reflect needed market adjustments and a 3.5 percent across the board increase. Also included is a 3 percent increase for applicable Elected Officials along with resources for potential increases for temporary employees and overtime. These items will be allocated at the departmental level, as appropriate, after the beginning of FY 2022.

Beyond the items included in the Compensation Reserve, the FY 2022 Adopted Budget includes \$6,038,251 for investments in the workforce that are highlighted as follows.

HEALTH BENEFITS

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

On March 5, 2021, HRMD benefits staff and managers throughout the County were presented with the Plan Executive Report from United HealthCare (UHC). This Executive Report provided an analysis of the prior plan year costs, claims experience, and plan trends. This information served as a basis for the County's benefit consultants to project a 2.21 percent increase for the health plan contributions for FY 2022. No plan design changes were made to the healthcare plan in FY 2022. The Commissioners Court approved the FY 2022 plan with a 2.21 percent increase on June 23, 2021.

A Medicare Advantage Plan (MAPD) was implemented in March 2018 for those retirees on the health plan who are 65 or older. This plan is optional and supplements the County's existing plans for retirees. The rates for MAPD are

set by the federal government, and rates effective January 1, 2022 were used for the FY 2022 Adopted Budget. Additionally, a High Deductible Health Plan (HDHP) with a Health Savings Account (HSA) implemented in January 2019.

Table 29
Increases in County Composite Contribution to Employee Health Plan

| <i>Fiscal Year</i> | <i>Original Actuary Estimate</i> | <i>Revised Increase after Plan Design Changes</i> |
|--------------------|----------------------------------|---|
| 2018 | 11.2% | 4.9% |
| 2019 | 3.4% | 0.0% |
| 2020 | 3.1% | 2.1% |
| 2021 | 1.9% | 0.0% |
| 2022 | 2.21% | 2.21% |

Funding for the healthcare rate increase has been included in the FY 2022 Adopted Budget for the County’s contribution within the departmental budgets at an increased cost of \$2,736,196. This amount includes \$1,435,980 in ongoing resources for the County’s contribution to the health insurance premium for new retirees entering the plan. The trend of additional retirees entering the County’s healthcare plan will continue to increase as the last of the baby boomers turn 65 years of age in 2029. As of September 3, 2021, there were 996 employees eligible to retire, consisting of 836 individuals under 65 years of age and 160 individuals 65 years of age and older. The Employee Health Benefits Committee will continue exploring strategies to ensure the sustainability of the retiree contributions from the County. This could include moving to tenure-based plans with contributions based on years of service. Currently, the County annually contributes the same retiree healthcare contributions for a retiree with eight years of service as a retiree with 20 or more years of service. The City of Austin and the Lower Colorado River Authority (LCRA) have had such tenure-based plans for over 10 years.

RETIREMENT

Travis County is one of more than 735 employers that participate in the Texas County and District Retirement System (TCDRS). The County has a defined benefit plan that is savings-based. Under savings-based plans, retirement benefits are based on how much an individual retiree saved during their active employment and the employer’s matching rate of 225 percent at retirement. This makes the cost to pay for these benefits, as well as the benefit itself, more predictable than other retirement plans. As members of TCDRS, Travis County employees contribute to the retirement system at actuarially determined rates. County employees contribute 7 percent of their salary (the highest allowed by TCDRS) to the County retirement plan as set by Commissioners Court.

TCDRS notified Travis County that the County’s required contribution rate for FY 2022 is 17.17 percent of salaries. This is a rate increase of 0.98 percent of salaries, or a 6.0 percent increase in the FY 2022 required rate compared to the FY 2021 rate, with an estimated cost of \$3,263,744. TCDRS’ long-term outlook anticipates that rates and returns will remain below historical norms. The TCDRS board reduced the investment return assumption to 7.5 percent rather the previous assumption of 8 percent returns. It is likely that this assumption change will impact future rates.

Table 30
Retirement Rate Contribution History (FY 2018 – FY 2022)

| <i>Fiscal Year</i> | <i>Contribution Rate</i> | <i>% of Rate Increase</i> |
|--------------------|--------------------------|---------------------------|
| 2018 | 14.91% | 4.12% |
| 2019 | 15.34% | 2.88% |
| 2020 | 16.19% | 5.54% |
| 2021 | 16.19% | 0.0% |
| 2022 | 17.17% | 6.05% |

COMPENSATION

Travis County recognizes that employees are its most valuable resources. Travis County considers it a high priority to recruit, motivate, and retain employees capable of providing exemplary service to the residents of Travis County by using a total compensation system that is fair, flexible, and market competitive. Compensation encompasses much more than direct wages and also includes a comprehensive benefits package, learning and training opportunities, as well as working conditions. Therefore, the County 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 31
History of Employee Compensation (FY 2018 – FY 2022)

| <i>Employee Type</i> | <i>FY 2018</i> | <i>FY 2019</i> | <i>FY 2020</i> | <i>FY 2021</i> | <i>FY 2022</i> |
|---------------------------------|---|---|---|---|---|
| Classified (Standard Increases) | 2.0% across the board increase ¹ | 2.5% across the board increase ² | 3.0% targeted increase ³ | 2.0% across the board increase ⁴ | 3.5% across the board increase ⁵ |
| Classified (Other) | 2nd year of Benchmark Study; Compression | 3rd year of Benchmark Study, Compression | Full Market Salary Survey; \$15 County Minimum Wage & Compression | N/A | 2nd year of Benchmark Study |
| Peace Officer Pay Scale (POPS) | One Step Increase | - One Step Increase - 2% Scale Increase | One Step Increase | One Step Increase | - One Step Increase - Scale Adjustment - 3.5% market adjustment for non-supervisory positions |

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

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

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

⁴Ongoing salary increase for regular classified employees who were hired as of March 31, 2020.

⁵Ongoing salary increase for regular classified employees who were hired as of March 31, 2021.

The FY 2022 Adopted Budget includes a Compensation Reserve of \$17,706,996 for a 3.5 percent across-the-board increase for classified employees, Year Two of the Benchmark Study for classified employees, increases in overtime and temporary budgets, increases in Elected Officials salaries, a POPS step increase, a POPS Payscale Adjustment, and POPS Market Salary Survey increases. In previous years, the POPS step increase was partially budgeted in offices and departments and partially budgeted in the Annualization Reserve so that funds could be accessed on employees’ step anniversary dates. However, in FY 2022, all compensation is budgeted in the Compensation Reserve and all POPS step increases will be effective on October 2, 2021 for this fiscal year only. The anniversary date process will be upheld in FY 2023 and thereafter for POPS step increases. In addition, each year on October 1, the Social Security Administration updates the FICA cap which sets the maximum earnings subject to the Social Security payroll tax. Ongoing funding for these items will be budgeted in offices and departments during FY 2022 and will automatically be included in offices and departments in the FY 2023 budget. The FY 2022 Adopted Budget also includes \$38,311 in offices and departments for the anticipated FICA cap increase.

PERSONNEL CHANGES

There is a net increase of 126.20 FTEs in the FY 2022 General Fund Adopted Budget. When considering the total FTE change across all budgeted funds, the change is a net increase of 124.69 FTEs. The following table outlines the changes in FTEs from FY 2021 to FY 2022.

Table 32
Summary of General Fund Position Changes

| <i>Timeframe</i> | <i>Net Change</i> |
|---|-------------------|
| ADP Reductions | (22.00) |
| Revenue Related FTE | (3.00) |
| Other FTE Reductions | (1.50) |
| Changes between Funds/Grants | 1.05 |
| Changes Approved Midyear FY 2021 | 14.25 |
| New Positions and Other Changes | 137.40 |
| Net Position Changes to General Fund | 126.20 |

Reductions included in the FY 2022 General Fund are related to the elimination of vacant positions in the Travis County Sheriff’s Office due to lower populations in the Travis County Jail. These reductions result in a decrease of 22.00 FTEs.

A reduction for revenue-related FTEs totals 3.00 FTEs in the Sheriff’s Office due to the termination of the Lake Travis ISD School Resource Officer contract.

Other FTE reductions include the elimination of a 0.50 FTE in the County Attorney’s Office to help internally fund new positions as part of reorganization implemented by the new administration. There is also a 1.00 FTE reduction in HRMD for reorganizational purposes. These changes result in a 1.50 FTE reduction.

There is a transfer of a 1.00 FTE from the Employee Health Benefit Fund to the General Fund to reflect the expected workload requirements for a position in ITS. There is also a 0.05 FTE transfer from the Risk Management Fund to the General Fund to better reflect the current supervisory duties of the Director on each fund. These combined changes result in a net increase of 1.05 FTEs.

Changes made midyear total a net increase of 14.25 FTEs. These changes include the addition of 5.00 FTEs for the new 455th Civil District Court, 4.00 FTEs included in the FY 2022 Adopted Budget for positions in the Tax Office that have been authorized to begin early, and 4.00 FTEs added midyear to ITS for various positions. There is also a 1.00 FTE increase in the District Attorney's Office due to the Office internally funding a Program Coordinator, a 1.00 FTE increase in Health and Human Services for a new internally funded Program Coordinator for the Summer Youth Employment Program, and a net 0.50 FTE decrease in the County Attorney's Office due to various reorganizations implemented by the new administration. Lastly, there was a net change resulting in a 0.25 decrease in Justice Planning.

The majority of FTE changes in the General Fund for FY 2022 are new positions and other changes totaling 137.40 FTEs. This includes 25.00 FTEs in the Sheriff's Office and 22.00 FTEs in Transportation and Natural Resources related to park operations and land management. There were also 20.00 FTEs added to Health and Human Services to address the increased workload related to emergency assistance and deaf services, 16.00 FTEs added to Pre-Trial Services to address the increase in usage of electronic monitoring, and various other additions and changes totaling 54.40 FTEs.

The three following tables detail a five-year staffing comparison of FTEs within offices and departments and position-specific changes from FY 2021 to FY 2022. Table 33 includes the five-year staffing comparison for each office and department for positions funded in the General Fund. Table 34 includes the five-year staffing comparison for each office and department for positions funded in the General Fund and Special Funds. The third table, Table 35, shows the incremental changes by position for FY 2022.

Table 33
Staffing Comparison in General Fund

| Dept | Department Name | FY 2018 FTEs | FY 2019 FTEs | FY 2020 FTEs | FY 2021 FTE | FY 2022 FTE | FY 2022 - FY 2021 |
|---------------|--|------------------|------------------|------------------|------------------|------------------|----------------------|
| 122 | Civil Courts | 85.50 | 86.00 | 88.00 | 88.00 | 92.00 | 4.00 |
| 154 | Civil Service Commission | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 0.00 |
| 157 | Communications and Records Services | 33.25 | 31.00 | 32.00 | 22.00 | 22.00 | 0.00 |
| 139 | Community Supervision and Corrections | 6.00 | 7.00 | 6.00 | 6.00 | 6.00 | 0.00 |
| 131 | Constable - Precinct One | 25.00 | 25.00 | 25.00 | 27.00 | 29.00 | 2.00 |
| 132 | Constable - Precinct Two | 33.00 | 35.00 | 36.00 | 36.00 | 37.00 | 1.00 |
| 133 | Constable - Precinct Three | 29.00 | 29.00 | 31.00 | 31.00 | 31.00 | 0.00 |
| 134 | Constable - Precinct Four | 24.00 | 25.00 | 26.00 | 27.00 | 27.00 | 0.00 |
| 135 | Constable - Precinct Five | 58.00 | 58.00 | 58.00 | 58.00 | 58.00 | 0.00 |
| 140 | Counseling and Education Services | 42.00 | 42.00 | 42.00 | 43.00 | 46.75 | 3.75 |
| 119 | County Attorney | 213.50 | 214.50 | 219.50 | 218.50 | 220.50 | 2.00 |
| 106 | County Auditor | 88.00 | 90.00 | 90.00 | 90.00 | 90.00 | 0.00 |
| 120 | County Clerk | 111.11 | 114.11 | 111.76 | 111.76 | 117.76 | 6.00 |
| 102 | County Commissioner - Precinct One | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 0.00 |
| 103 | County Commissioner - Precinct Two | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 0.00 |
| 104 | County Commissioner - Precinct Three | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 0.00 |
| 105 | County Commissioner - Precinct Four | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 0.00 |
| 101 | County Judge | 5.00 | 5.00 | 5.00 | 5.00 | 6.00 | 1.00 |
| 107 | County Treasurer | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 0.00 |
| 124 | Criminal Courts | 77.00 | 78.00 | 80.00 | 80.50 | 80.50 | 0.00 |
| 123 | District Attorney | 210.13 | 225.50 | 230.50 | 231.50 | 234.50 | 3.00 |
| 121 | District Clerk | 118.00 | 119.00 | 120.00 | 117.00 | 118.00 | 1.00 |
| 159 | Emergency Medical Services | 33.00 | 37.00 | 39.00 | 39.00 | 41.00 | 2.00 |
| 147 | Emergency Services | 21.00 | 22.00 | 21.00 | 21.00 | 27.00 | 6.00 |
| 114 | Facilities Management | 190.00 | 200.00 | 210.00 | 215.00 | 225.00 | 10.00 |
| 110 | General Administration | 2.00 | 4.00 | 5.00 | 15.00 | 15.00 | 0.00 |
| 158 | Health and Human Services | 201.514 | 199.514 | 200.514 | 195.014 | 216.014 | 21.00 |
| 111 | Human Resources Management | 18.50 | 18.30 | 16.30 | 16.10 | 15.15 | (0.95) |
| 112 | Information Technology Services (ITS) | 107.00 | 113.00 | 120.00 | 120.00 | 131.00 | 11.00 |
| 126 | Justice of the Peace - Precinct One | 15.00 | 14.75 | 14.75 | 14.75 | 14.75 | 0.00 |
| 127 | Justice of the Peace - Precinct Two | 30.03 | 30.00 | 30.00 | 30.00 | 30.00 | 0.00 |
| 128 | Justice of the Peace - Precinct Three | 23.50 | 23.50 | 23.50 | 23.50 | 23.50 | 0.00 |
| 129 | Justice of the Peace - Precinct Four | 15.00 | 15.00 | 16.00 | 16.00 | 16.00 | 0.00 |
| 130 | Justice of the Peace - Precinct Five | 15.00 | 15.00 | 15.00 | 15.00 | 17.00 | 2.00 |
| 155 | Justice Planning | 51.00 | 54.25 | 54.25 | 54.00 | 53.75 | (0.25) |
| 145 | Juvenile Probation | 474.50 | 474.50 | 465.00 | 457.00 | 457.00 | 0.00 |
| 143 | Juvenile Public Defender | 16.00 | 18.00 | 19.00 | 20.00 | 20.00 | 0.00 |
| 138 | Medical Examiner | 43.50 | 42.10 | 44.60 | 48.60 | 52.00 | 3.40 |
| 109 | Planning and Budget | 23.00 | 23.00 | 24.00 | 24.00 | 26.00 | 2.00 |
| 142 | Pretrial Services | 81.96 | 82.96 | 85.46 | 86.96 | 102.96 | 16.00 |
| 125 | Probate Court | 13.10 | 13.00 | 13.00 | 13.00 | 14.00 | 1.00 |
| 115 | Purchasing | 43.00 | 46.00 | 46.00 | 46.00 | 46.00 | 0.00 |
| 137 | Sheriff | 1,761.50 | 1,800.00 | 1,781.00 | 1,744.00 | 1,744.00 | 0.00 |
| 108 | Tax Assessor - Collector | 154.00 | 156.00 | 177.50 | 177.50 | 184.75 | 7.25 |
| 149 | Transportation and Natural Resources (TNR) | 213.80 | 230.80 | 243.70 | 242.40 | 264.40 | 22.00 |
| 116 | Veterans Services | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 0.00 |
| TOTALS | | 4,738.389 | 4,849.784 | 4,898.334 | 4,859.084 | 4,985.284 | 126.20 |

Table 34
Staffing Comparison in General Fund and Special Funds

| Dept | Department Name | FY 2018 FTE | FY 2019 FTE | FY 2020 FTE | FY 2021 FTE | FY 2022 FTE | FY 2022 - FY 2021 |
|---------------|--|------------------|------------------|------------------|------------------|------------------|----------------------|
| 122 | Civil Courts | 88.50 | 88.50 | 90.50 | 90.50 | 94.50 | 4.00 |
| 154 | Civil Service Commission | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 0.00 |
| 157 | Communications and Records Services | 46.50 | 36.00 | 37.00 | 27.00 | 28.00 | 1.00 |
| 139 | Community Supervision and Corrections* | 271.00 | 272.00 | 277.00 | 277.00 | 271.54 | (5.46) |
| 131 | Constable - Precinct One | 25.00 | 25.00 | 25.00 | 27.00 | 29.00 | 2.00 |
| 132 | Constable - Precinct Two | 33.00 | 35.00 | 36.00 | 36.00 | 37.00 | 1.00 |
| 133 | Constable - Precinct Three | 29.00 | 29.00 | 31.00 | 31.00 | 31.00 | 0.00 |
| 134 | Constable - Precinct Four | 24.00 | 25.00 | 26.00 | 27.00 | 27.00 | 0.00 |
| 135 | Constable - Precinct Five | 58.00 | 58.00 | 58.00 | 58.00 | 58.00 | 0.00 |
| 140 | Counseling and Education Services | 42.00 | 42.00 | 42.00 | 43.00 | 46.75 | 3.75 |
| 119 | County Attorney | 213.50 | 214.50 | 219.50 | 218.50 | 220.50 | 2.00 |
| 106 | County Auditor | 88.00 | 90.00 | 90.00 | 90.00 | 90.00 | 0.00 |
| 120 | County Clerk | 122.00 | 128.00 | 128.00 | 131.00 | 138.00 | 7.00 |
| 102 | County Commissioner - Precinct One | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 0.00 |
| 103 | County Commissioner - Precinct Two | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 0.00 |
| 104 | County Commissioner - Precinct Three | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 0.00 |
| 105 | County Commissioner - Precinct Four | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 0.00 |
| 101 | County Judge | 5.00 | 5.00 | 5.00 | 5.00 | 6.00 | 1.00 |
| 107 | County Treasurer | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 0.00 |
| 124 | Criminal Courts | 77.00 | 78.00 | 80.00 | 80.50 | 80.50 | 0.00 |
| 123 | District Attorney | 210.13 | 225.50 | 230.50 | 231.50 | 234.50 | 3.00 |
| 121 | District Clerk | 120.00 | 121.00 | 122.00 | 119.00 | 120.00 | 1.00 |
| 159 | Emergency Medical Services | 33.00 | 37.00 | 39.00 | 39.00 | 41.00 | 2.00 |
| 147 | Emergency Services | 22.00 | 22.00 | 21.00 | 21.00 | 27.00 | 6.00 |
| 114 | Facilities Management | 208.00 | 218.00 | 216.00 | 223.00 | 233.00 | 10.00 |
| 110 | General Administration | 2.00 | 4.00 | 5.00 | 15.00 | 15.00 | 0.00 |
| 158 | Health and Human Services | 201.514 | 199.514 | 200.514 | 195.014 | 216.014 | 21.00 |
| 111 | Human Resources Management | 42.00 | 42.00 | 40.00 | 40.00 | 40.00 | 0.00 |
| 112 | Information Technology Services (ITS) | 108.00 | 114.00 | 121.00 | 121.00 | 131.00 | 10.00 |
| 126 | Justice of the Peace - Precinct One | 16.00 | 15.75 | 15.75 | 15.75 | 15.75 | 0.00 |
| 127 | Justice of the Peace - Precinct Two | 31.00 | 31.00 | 31.00 | 31.00 | 31.00 | 0.00 |
| 128 | Justice of the Peace - Precinct Three | 25.50 | 25.50 | 25.50 | 25.00 | 25.00 | 0.00 |
| 129 | Justice of the Peace - Precinct Four | 16.00 | 16.00 | 17.00 | 17.00 | 17.00 | 0.00 |
| 130 | Justice of the Peace - Precinct Five | 15.00 | 15.00 | 15.00 | 15.00 | 17.00 | 2.00 |
| 155 | Justice Planning | 51.00 | 62.50 | 62.50 | 62.25 | 62.00 | (0.25) |
| 145 | Juvenile Probation | 474.50 | 474.50 | 465.00 | 457.00 | 457.00 | 0.00 |
| 143 | Juvenile Public Defender | 16.00 | 18.00 | 19.00 | 20.00 | 20.00 | 0.00 |
| 138 | Medical Examiner | 43.50 | 42.10 | 44.60 | 48.60 | 52.00 | 3.40 |
| 109 | Planning and Budget | 23.00 | 23.00 | 24.00 | 24.00 | 26.00 | 2.00 |
| 142 | Pretrial Services | 81.96 | 82.96 | 85.46 | 86.96 | 102.96 | 16.00 |
| 125 | Probate Court | 15.00 | 15.00 | 15.00 | 15.00 | 16.00 | 1.00 |
| 115 | Purchasing | 43.00 | 46.00 | 46.00 | 46.00 | 46.00 | 0.00 |
| 137 | Sheriff | 1,761.50 | 1,800.00 | 1,781.00 | 1,744.00 | 1,744.00 | 0.00 |
| 108 | Tax Assessor - Collector | 154.00 | 156.00 | 177.50 | 177.50 | 184.75 | 7.25 |
| 149 | Transportation and Natural Resources (TN | 439.80 | 459.80 | 473.60 | 465.60 | 489.60 | 24.00 |
| 116 | Veterans Services | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 0.00 |
| TOTALS | | 5,308.899 | 5,425.124 | 5,470.924 | 5,429.674 | 5,554.364 | 124.69 |

* Community Supervision and Corrections FTE total includes 265.54 state funded employees.

Table 35
Position Changes List

| I. Positions Added or Removed in the General Fund | | | | | | | |
|---|------|---------------------------------------|------------|-------|------------|----------------|--|
| Department | Fund | Title | Position # | Grade | FTE Change | Effective Date | |
| Civil Courts | 0001 | District Judge | 30061858 | 1 | 1.00 | 01/12/21 | |
| Civil Courts | 0001 | Court Reporter | 30061859 | 28 | 1.00 | 01/12/21 | |
| Civil Courts | 0001 | Attorney V | 30061860 | 30 | 1.00 | 01/12/21 | |
| Civil Courts | 0001 | Judicial Executive Assistant | 30061861 | 20 | 1.00 | 01/12/21 | |
| Constable - Precinct One | 0001 | Constable Deputy | New | 60 | 1.00 | 10/01/21 | |
| Constable - Precinct One | 0001 | Constable Deputy | New | 60 | 1.00 | 10/01/21 | |
| Constable - Precinct Two | 0001 | Court Clerk I | 30059932 | 15 | 1.00 | 10/01/21 | |
| Counseling and Education Services | 0001 | Office Specialist | 30063203 | 13 | 0.625 | 10/01/21 | |
| Counseling and Education Services | 0001 | Office Specialist Sr | 30063202 | 15 | 0.50 | 10/01/21 | |
| Counseling and Education Services | 0001 | Office Specialist | 30063204 | 13 | 0.625 | 10/01/21 | |
| Counseling and Education Services | 0001 | Office Specialist | 30063201 | 13 | 0.50 | 10/01/21 | |
| Counseling and Education Services | 0001 | Office Specialist | 30063205 | 13 | 0.50 | 10/01/21 | |
| Counseling and Education Services | 0001 | Office Specialist Sr | 30063206 | 15 | 0.50 | 10/01/21 | |
| Counseling and Education Services | 0001 | Office Specialist Sr | New | 15 | 0.50 | 10/01/21 | |
| County Attorney | 0001 | Law Clerk I | 30000785 | 16 | (0.50) | 02/16/21 | |
| County Attorney | 0001 | Law Clerk I | 30000787 | 16 | (0.50) | 02/16/21 | |
| County Attorney | 0001 | Law Clerk I | 30000788 | 16 | (0.50) | 02/16/21 | |
| County Attorney | 0001 | Law Clerk I | 30000789 | 16 | (0.50) | 02/16/21 | |
| County Attorney | 0001 | Attorney VII | 30062101 | 32 | 1.00 | 02/16/21 | |
| County Attorney | 0001 | Law Clerk I | 30000846 | 16 | (0.50) | 02/24/21 | |
| County Attorney | 0001 | Law Clerk I | 30000848 | 16 | 0.50 | 02/24/21 | |
| County Attorney | 0001 | Office Specialist | 30000899 | 13 | (0.50) | 04/27/21 | |
| County Attorney | 0001 | Office Specialist | 30000911 | 13 | (1.00) | 04/27/21 | |
| County Attorney | 0001 | County/District Attorney Div Dir Asst | 30000710 | 33 | (1.00) | 04/27/21 | |
| County Attorney | 0001 | Attorney I | New | 24 | 2.00 | 04/27/21 | |
| County Attorney | 0001 | Victim Counselor Sr | New | 20 | 1.00 | 04/27/21 | |
| County Attorney | 0001 | Office Specialist | New | 13 | 1.00 | 10/01/21 | |
| County Attorney | 0001 | Office Specialist | New | 13 | 1.00 | 10/01/21 | |
| County Attorney | 0001 | Law Clerk I | 30000807 | 16 | (0.50) | 10/01/21 | |
| County Attorney | 0001 | Attorney VII | New | 32 | 1.00 | 10/01/21 | |
| County Clerk | 0001 | Elections Mgmt Coord | New | 23 | 1.00 | 10/01/21 | |
| County Clerk | 0001 | Office Asst | New | 12 | 2.00 | 10/01/21 | |
| County Clerk | 0001 | Recording Specialist I | New | 15 | 1.00 | 10/01/21 | |
| County Clerk | 0001 | Office Asst | New | 12 | 2.00 | 10/01/21 | |
| County Judge | 0001 | Executive Asst-Elected Official | New | 22 | 1.00 | 10/01/21 | |
| District Attorney | 0001 | Program Coord | New | 20 | 1.00 | 03/09/21 | |
| District Attorney | 0001 | Attorney VII | New | 32 | 1.00 | 10/01/21 | |
| District Attorney | 0001 | Public Information Officer Sr | New | 22 | 1.00 | 10/01/21 | |
| District Clerk | 0001 | Court Clerk II | 30061862 | 17 | 1.00 | 01/12/21 | |
| Emergency Medical Services | 0001 | Aircraft Mechanic | New | 24 | 1.00 | 10/01/21 | |
| Emergency Medical Services | 0001 | Flight Registered Nurse | New | 25 | 1.00 | 10/01/21 | |
| Emergency Medical Services | 0001 | Flight Paramedic | New | 23 | 1.00 | 10/01/21 | |
| Emergency Medical Services | 0001 | Administrative Asst II | 30052907 | 16 | (1.00) | 10/01/21 | |
| Emergency Services | 0001 | Administrative Asst II | 30052907 | 16 | 1.00 | 10/01/21 | |
| Emergency Services | 0001 | Chief Deputy Emergency Services | New | New | 1.00 | 10/01/21 | |
| Emergency Services | 0001 | Deputy Emergency Management Coordir | New | 24 | 1.00 | 10/01/21 | |
| Emergency Services | 0001 | Planner II | New | 22 | 1.00 | 10/01/21 | |
| Emergency Services | 0001 | Fire Marshal Deputy Asst III | New | 26 | 1.00 | 10/01/21 | |
| Emergency Services | 0001 | Fire Marshal Deputy Asst II | New | 24 | 1.00 | 10/01/21 | |
| Facilities Management | 0001 | Building Maintenance Worker Sr | New | 15 | 1.00 | 10/01/21 | |
| Facilities Management | 0001 | Building Maintenance Worker Sr | New | 15 | 1.00 | 10/01/21 | |
| Facilities Management | 0001 | Building Security Guard | New | 12 | 6.00 | 10/01/21 | |
| Facilities Management | 0001 | Building Security Guard Sr | New | 13 | 1.00 | 10/01/21 | |
| Facilities Management | 0001 | Building Security Coordinator | New | 15 | 1.00 | 10/01/21 | |
| Health and Human Services | 0001 | Social Worker | New | 20 | 1.00 | 10/01/21 | |
| Health and Human Services | 0001 | Social Worker | New | 20 | 1.00 | 10/01/21 | |
| Health and Human Services | 0001 | Social Worker | New | 20 | 1.00 | 10/01/21 | |
| Health and Human Services | 0001 | Social Worker | New | 20 | 1.00 | 10/01/21 | |
| Health and Human Services | 0001 | Social Worker | New | 20 | 1.00 | 10/01/21 | |
| Health and Human Services | 0001 | Social Worker | New | 20 | 1.00 | 10/01/21 | |

Table 35
Position Changes List (Continued)

| I. Positions Added or Removed in the General Fund | | | | | | |
|--|------|--|------------|-------|------------|----------------|
| Department | Fund | Title | Position # | Grade | FTE Change | Effective Date |
| Sheriff | 0001 | Law Enforcement Detective | New | 75 | 1.00 | 10/01/21 |
| Sheriff | 0001 | Law Enforcement Sheriff Deputy | New | 72 | 1.00 | 10/01/21 |
| Sheriff | 0001 | Law Enforcement Sheriff Deputy | New | 72 | 1.00 | 10/01/21 |
| Sheriff | 0001 | Law Enforcement Sheriff Deputy | New | 72 | 1.00 | 10/01/21 |
| Sheriff | 0001 | Law Enforcement Sheriff Deputy | New | 72 | 1.00 | 10/01/21 |
| Sheriff | 0001 | Law Enforcement Sheriff Deputy | New | 72 | 1.00 | 10/01/21 |
| Sheriff | 0001 | Law Enforcement Sheriff Deputy | New | 72 | 1.00 | 10/01/21 |
| Sheriff | 0001 | Law Enforcement Sheriff Deputy | New | 72 | 1.00 | 10/01/21 |
| Sheriff | 0001 | Law Enforcement Sheriff Deputy | New | 72 | 1.00 | 10/01/21 |
| Sheriff | 0001 | Law Enforcement Sheriff Deputy | New | 72 | 1.00 | 10/01/21 |
| Sheriff | 0001 | Law Enforcement Specialist | New | 16 | 1.00 | 10/01/21 |
| Sheriff | 0001 | Crime Scene Specialist | New | 19 | 1.00 | 10/01/21 |
| Sheriff | 0001 | Law Enforcement Sheriff Deputy Sr | 30003104 | 74 | (1.00) | 10/01/21 |
| Sheriff | 0001 | Law Enforcement Sheriff Deputy Sr | 30003400 | 74 | (1.00) | 10/01/21 |
| Sheriff | 0001 | Law Enforcement Sheriff Deputy Sr | 30005886 | 74 | (1.00) | 10/01/21 |
| Sheriff | 0001 | Law Enforcement Sheriff Deputy | New | 72 | 1.00 | 10/01/21 |
| Sheriff | 0001 | Law Enforcement Sheriff Deputy | New | 72 | 1.00 | 10/01/21 |
| Sheriff | 0001 | Law Enforcement Sheriff Deputy | New | 72 | 1.00 | 10/01/21 |
| Sheriff | 0001 | Systems Analyst Sr | New | 26 | 1.00 | 10/01/21 |
| Sheriff | 0001 | Training Education Coord II | New | 20 | 1.00 | 10/01/21 |
| Sheriff | 0001 | Clinical Mental Health Professional Sr | New | 21 | 1.00 | 10/01/21 |
| Sheriff | 0001 | Clinical Mental Health Professional Sr | New | 21 | 1.00 | 10/01/21 |
| Sheriff | 0001 | Clinical Mental Health Professional Sr | New | 21 | 1.00 | 10/01/21 |
| Sheriff | 0001 | Office Specialist Sr | New | 15 | 1.00 | 10/01/21 |
| Sheriff | 0001 | X-ray Technician | New | 19 | 1.00 | 10/01/21 |
| Sheriff | 0001 | Corrections Officer | 30002084 | 81 | (1.00) | 10/01/21 |
| Sheriff | 0001 | Corrections Officer | 30002127 | 81 | (1.00) | 10/01/21 |
| Sheriff | 0001 | Corrections Officer | 30002157 | 81 | (1.00) | 10/01/21 |
| Sheriff | 0001 | Corrections Officer | 30002212 | 81 | (1.00) | 10/01/21 |
| Sheriff | 0001 | Corrections Officer | 30002299 | 81 | (1.00) | 10/01/21 |
| Sheriff | 0001 | Corrections Officer | 30002336 | 81 | (1.00) | 10/01/21 |
| Sheriff | 0001 | Corrections Officer | 30002346 | 81 | (1.00) | 10/01/21 |
| Sheriff | 0001 | Corrections Officer | 30002365 | 81 | (1.00) | 10/01/21 |
| Sheriff | 0001 | Corrections Officer | 30002388 | 81 | (1.00) | 10/01/21 |
| Sheriff | 0001 | Corrections Officer | 30002411 | 81 | (1.00) | 10/01/21 |
| Sheriff | 0001 | Corrections Officer | 30002468 | 81 | (1.00) | 10/01/21 |
| Sheriff | 0001 | Corrections Officer | 30002501 | 81 | (1.00) | 10/01/21 |
| Sheriff | 0001 | Corrections Officer | 30002648 | 81 | (1.00) | 10/01/21 |
| Sheriff | 0001 | Corrections Officer | 30002874 | 81 | (1.00) | 10/01/21 |
| Sheriff | 0001 | Corrections Officer | 30002882 | 81 | (1.00) | 10/01/21 |
| Sheriff | 0001 | Corrections Officer | 30002895 | 81 | (1.00) | 10/01/21 |
| Sheriff | 0001 | Corrections Officer | 30002922 | 81 | (1.00) | 10/01/21 |
| Sheriff | 0001 | Corrections Officer | 30002967 | 81 | (1.00) | 10/01/21 |
| Sheriff | 0001 | Corrections Officer | 30006037 | 81 | (1.00) | 10/01/21 |
| Sheriff | 0001 | Corrections Officer | 30055366 | 81 | (1.00) | 10/01/21 |
| Sheriff | 0001 | Corrections Officer | 30055404 | 81 | (1.00) | 10/01/21 |
| Sheriff | 0001 | Corrections Officer | 30055417 | 81 | (1.00) | 10/01/21 |
| Tax Assessor - Collector | 0001 | Tax Specialist III | New | 18 | 1.00 | 10/01/21 |
| Tax Assessor - Collector | 0001 | Tax Specialist III | New | 18 | 4.00 | 10/01/21 |
| Tax Assessor - Collector | 0001 | Business Analyst Assoc | 30059958 | 19 | 1.00 | 10/01/21 |
| Tax Assessor - Collector | 0001 | GIS Specialist | 30059959 | 18 | 1.00 | 10/01/21 |
| Tax Assessor - Collector | 0001 | Tax Specialist III | New | 18 | 0.25 | 10/01/21 |
| Transportation and Natural Resources (TNR) | 0001 | Facilities Project Mgr | New | 26 | 1.00 | 10/01/21 |
| Transportation and Natural Resources (TNR) | 0001 | Engineering Specialist | New | 20 | 1.00 | 10/01/21 |
| Transportation and Natural Resources (TNR) | 0001 | Park Supv I | New | 18 | 1.00 | 10/01/21 |
| Transportation and Natural Resources (TNR) | 0001 | Park Maintenance Worker Sr | New | 14 | 1.00 | 10/01/21 |
| Transportation and Natural Resources (TNR) | 0001 | Park Maintenance Worker Sr | New | 14 | 1.00 | 10/01/21 |
| Transportation and Natural Resources (TNR) | 0001 | Park Maintenance Foreman | New | 16 | 1.00 | 10/01/21 |
| Transportation and Natural Resources (TNR) | 0001 | Park Maintenance Worker | New | 13 | 1.00 | 10/01/21 |
| Transportation and Natural Resources (TNR) | 0001 | Park Maintenance Worker | New | 13 | 1.00 | 10/01/21 |
| Transportation and Natural Resources (TNR) | 0001 | Park Maintenance Worker | New | 13 | 1.00 | 10/01/21 |
| Transportation and Natural Resources (TNR) | 0001 | Park Maintenance Worker | New | 13 | 1.00 | 10/01/21 |
| Transportation and Natural Resources (TNR) | 0001 | Park Maintenance Worker | New | 13 | 1.00 | 10/01/21 |
| Transportation and Natural Resources (TNR) | 0001 | Park Maintenance Worker | New | 13 | 1.00 | 10/01/21 |
| Transportation and Natural Resources (TNR) | 0001 | Park Operations Specialist | New | 11 | 1.00 | 10/01/21 |
| Transportation and Natural Resources (TNR) | 0001 | Park Maintenance Worker | New | 13 | 1.00 | 10/01/21 |
| Transportation and Natural Resources (TNR) | 0001 | Park Maintenance Worker | New | 13 | 1.00 | 10/01/21 |
| Transportation and Natural Resources (TNR) | 0001 | Park Maintenance Foreman | New | 16 | 1.00 | 10/01/21 |

Table 35
Position Changes List (Continued)

| I. Positions Added or Removed in the General Fund | | | | | | | |
|--|-------|------------------------------------|------------|---------|---------------|----------------|--|
| Department | Fund | Title | Position # | Grade | FTE Change | Effective Date | |
| Transportation and Natural Resources (TNR) | 0001 | Environmental Project Mgr | New | 25 | 1.00 | 10/01/21 | |
| Transportation and Natural Resources (TNR) | 0001 | Office Supv | New | 18 | 1.00 | 10/01/21 | |
| Transportation and Natural Resources (TNR) | 0001 | Park Reservation Specialist | New | 15 | 1.00 | 10/01/21 | |
| Transportation and Natural Resources (TNR) | 0001 | Natural Resources Program Mgr | New | 26 | 1.00 | 10/01/21 | |
| Transportation and Natural Resources (TNR) | 0001 | Natural Resources Specialist | New | 19 | 1.00 | 10/01/21 | |
| Transportation and Natural Resources (TNR) | 0001 | Natural Resources Tech | New | 16 | 1.00 | 10/01/21 | |
| Transportation and Natural Resources (TNR) | 0001 | Park Maintenance Worker | New | 13 | 1.00 | 10/01/21 | |
| Transportation and Natural Resources (TNR) | 0001 | Environmental Specialist Sr | New | 21 | 1.00 | 10/01/21 | |
| General Funds Total | | | | | 126.20 | | |
| II. Positions Added or Removed in Other Funds | | | | | | | |
| Department | Fund | Title | Position # | Grade | FTE Change | Effective Date | |
| Communications and Records Services | 0141 | Imaging Production Tech | 30057351 | 13 | 1.00 | 10/01/21 | |
| Communications and Records Services | 0110 | Archivist | 30005182 | 19 | (1.00) | 01/01/22 | |
| Communications and Records Services | 0110 | Records Analyst Supv | 30005207 | 21 | (1.00) | 01/01/22 | |
| Communications and Records Services | 0160 | Archivist | 30005182 | 19 | 1.00 | 01/01/22 | |
| Communications and Records Services | 0160 | Records Analyst Supv | 30005207 | 21 | 1.00 | 01/01/22 | |
| Community Supervision and Corrections | State | Various CSCD State Positions | Various | Various | (5.46) | 10/01/21 | |
| County Clerk | 0108 | County/District Clerk Asst Div Dir | 30062458 | 23 | 1.00 | 06/01/21 | |
| Human Resources Management | 8955 | Human Resources Mgmt Dir | 30000278 | 33 | 0.10 | 10/01/21 | |
| Human Resources Management | 8956 | Human Resources Mgmt Dir | 30000278 | 33 | (0.15) | 10/01/21 | |
| Human Resources Management | 8956 | Human Resources Specialist II | 30063353 | 22 | 1.00 | 10/01/21 | |
| Human Resources Management | 8955 | Human Resources Analyst I | 30005403 | 20 | (0.30) | 10/01/21 | |
| Human Resources Management | 8956 | Human Resources Analyst I | 30005403 | 20 | 0.30 | 10/01/21 | |
| Information Technology Services (ITS) | 8956 | Information Security Analyst Sr | 30000333 | 27 | (1.00) | 10/01/21 | |
| Justice of the Peace - Precinct One | 0137 | Juvenile Case Mgr | 30001625 | 16 | (1.00) | 10/01/21 | |
| Justice of the Peace - Precinct One | 0152 | Juvenile Case Mgr | 30001625 | 16 | 1.00 | 10/01/21 | |
| Justice of the Peace - Precinct Two | 0137 | Juvenile Case Mgr | 30001639 | 16 | (1.00) | 10/01/21 | |
| Justice of the Peace - Precinct Two | 0152 | Juvenile Case Mgr | 30001639 | 16 | 1.00 | 10/01/21 | |
| Transportation and Natural Resources (TNR) | 0115 | Environmental Project Mgr | New | 25 | 1.00 | 10/01/21 | |
| Transportation and Natural Resources (TNR) | 0115 | Natural Resources Tech | 30063355 | 16 | 1.00 | 10/01/21 | |
| Special Funds Total | | | | | (1.51) | | |
| Grand Total | | | | | 124.69 | | |

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

CAPITAL ACQUISITION AND IMPROVEMENTS PROGRAM

Every year, the County budgets resources to improve public facilities and infrastructure assets for the benefit of the residents of Travis County. Many of these projects span multiple years and require years of planning and construction, while others can be completed in a shorter timeframe. Routine projects and Commissioners 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). In addition, the County budgets capital projects in special revenue funds established and funded with specific revenue sources designated by law to finance specific functions.

A total of \$134.9 million (rounded) in capital funding is included in the FY 2022 Adopted Budget from the following sources:

- General Fund CAR Account of \$122.5 million that includes \$63.0 million budgeted in offices and departments and a reserve of \$59.5 million;
- Proceeds from the issuance of bond funds of \$12.2 million that will be issued as a part of long-term bonds authorized by voters in 2017; and
- Other funds of \$150,860.

TRAVIS COUNTY CRITERIA FOR CAPITAL

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

For Travis County budget purposes, items funded in the General Fund CAR account must cost \$500 or more, except for software, which must cost \$100,000 or more. Additionally, for accounting and financial reporting purposes, certain assets are eligible to be capitalized if they meet the following criteria:

- Tangible or intangible property used in operations with a useful life greater than one year;
- Acquisition costs or ancillary charges necessary to place an asset in its intended location and use condition;
- Items not held for resale or consumption;
- Items meeting the minimum threshold of:
 - \$0 for land and land intangibles (always capitalized);
 - \$5,000 per each tangible asset expenditure;
 - \$100,000 for intangible expenditures (such as software licenses); and
 - \$1,000,000 for internally generated software (application development costs).

CAPITAL BUDGET PROCESS

Capital project funding is often driven by requests submitted by County departments during the annual budget process. Budget requests articulate the project need, relevant performance measures, and any projected operating or personnel costs related to the requests. The Planning and Budget Office then reviews the requests and prioritizes funding recommendations based on the projected efficiency and effectiveness of the project, the long-term benefit of the project to the community, the Commissioners Court's priorities, and the County's ability to fund such projects in a fiscal year given financial constraints. For debt-funded projects, multi-year cash flows are established at the outset of the bond program and may be adjusted as the program continues. Bond programs and other debt-funded capital projects are evaluated within the County's debt model and are added to the County's annual debt issuance through the recommendation of the Planning and Budget Office, departmental staff, and final approval by Commissioners Court. Travis County typically issues debt in the spring, and the project list is finalized before the publication of official notices required by statute.

PAY-AS-YOU-GO FUNDING

General Fund Capital Acquisition Resources

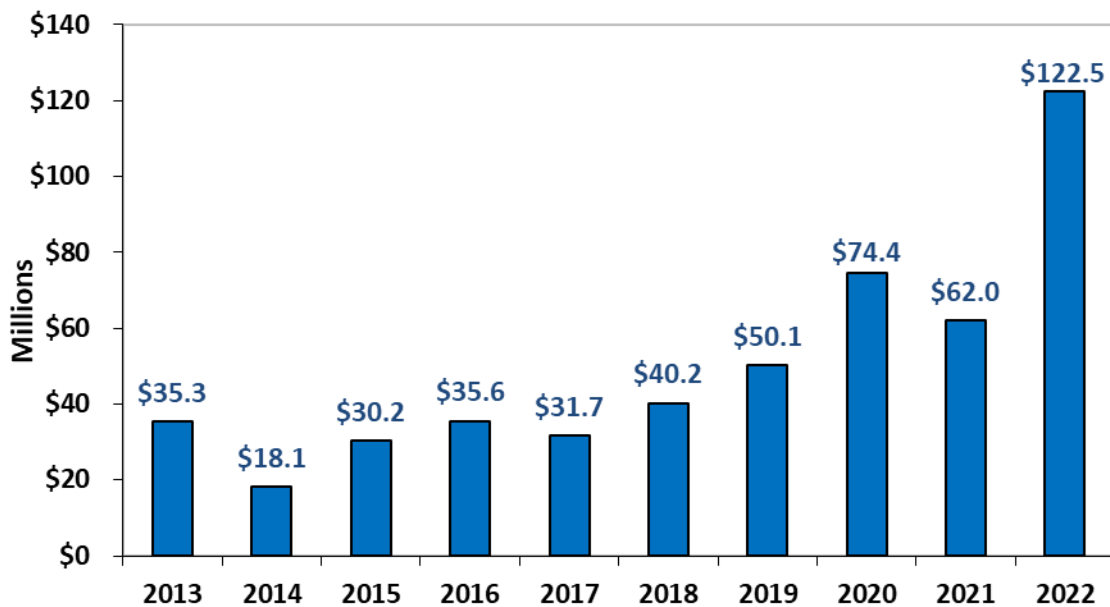
The County uses "pay-as-you-go" financing as one method to fund capital acquisition and improvements. These resources are segregated within the General Fund in a special account called the CAR account. Fund balance is the primary revenue source for this account and allows the County to use cash to fund capital equipment and large one-time projects, including projects potentially ineligible for CO funding. By using cash, the County avoids paying interest

on debt that it would otherwise pay on bonds issued to finance the project and preserves the County’s debt capacity for future needed improvements.

The CAR Account’s funding level has varied significantly over time. Economic circumstances, capital needs, other funding sources, and constraints on debt financing drive such variation. The FY 2022 Adopted Budget funds the CAR account at \$122.5 million. The FY 2022 CAR allocation includes planned expenditures for projects and equipment of \$63.0 million and a reserve of \$59.5 million. Since FY 2012, CAR-funded projects and CAR Reserve have ranged from a low of \$18.1 million in FY 2014 to a high of \$122.5 million this fiscal year. The FY 2021 CAR allocation for projects totaled \$62.0 million, so the increase year over year is approximately two percent. The CAR Reserve, however, has increased by \$35.2 million, or 144.9% from FY 2021. This large increase is related to a CAR Reserve earmark of \$32,746,506 that has been set aside for bond project shortfalls or future capital needs. Based on statutory changes from HB 1869 passed in the most recent legislative session, the County’s ability to issue COs that can be paid for by the debt service portion of the property tax rate has been restricted, and CO funding for some planned capital projects may no longer be feasible. This earmark will serve as a source to fund shortfalls for projects that are underway, along with projects that may need cash financing soon.

The chart below shows the 10-year history of the CAR Account.

Chart 12
Capital Acquisition Resources Account FY 2013 - FY 2022



Source: Travis County Adopted Budgets

Major highlights of the \$63.0 million project total include \$12.0 million for road improvements, \$9.6 million for replacement vehicles and heavy equipment, \$4.0 million to replace the roof at the 20-year-old Gardner Betts Juvenile Justice Center, and \$3.4 million to remodel portions of the Nelda Wells Spears Building at 5501 Airport after the move of the Tax Office to a newly purchased building.

The FY 2022 capital project list also includes \$5.2 million for technology lifecycle and infrastructure replacements and computing equipment, and \$4.1 million for new and replacement computers countywide. The County is in year four of five of a multi-year financing agreement for lifecycle replacement of portable two-way radios for county

departments including law enforcement. The FY 2022 installment for this contract totals \$4.0 million. In addition, the County will replace all mobile (vehicle-mounted) radios in FY 2022, for a total of \$1.4 million.

For FY 2022, critical safety road projects that were originally planned to be issued as part of the FY 2022 COs will now be funded using the CAR Account. These two projects are the Pedernales Canyon Trail at Lick Creek project (\$1,482,825) and the Substandard Roads project (\$440,000), a total of \$1,922,825.

A total of \$1.9 million is allocated for various maintenance projects at the Travis County Correctional Complex, including duct cleaning, roof drain repair, concrete platform repair, transformer maintenance, generator replacement, and elevator repair.

Lastly, the FY 2022 capital project list includes \$1.4 million for design and pre-construction and utility construction work for the West Service Center for the Transportation and Natural Resources Department.

A full detailed listing of each project budgeted in departments is displayed in the table below.

Table 36
General Fund Capital Outlay and Improvement Projects – CAR Account

| Request Name | New Cost | Replacement Cost | Total Cost |
|--|---------------------|---------------------|----------------------|
| Maintenance of Current Efforts (MOCE) - Technology | - | 190,716 | 190,716 |
| Civil Courts Total | \$ - | \$ 190,716 | \$ 190,716 |
| Replacement Body Armor | - | 10,950 | 10,950 |
| Constable Precinct Two Total | \$ - | \$ 10,950 | \$ 10,950 |
| Replacement Body Armor | - | 4,380 | 4,380 |
| Constable Precinct Three Total | \$ - | \$ 4,380 | \$ 4,380 |
| Replacement Body Armor | - | 21,900 | 21,900 |
| Constable Precinct Four Total | \$ - | \$ 21,900 | \$ 21,900 |
| New/Replacement Body Armor | 2,066 | 4,134 | 6,200 |
| Constable Precinct Five Total | \$ 2,066 | \$ 4,134 | \$ 6,200 |
| Maintenance of Current Efforts (MOCE) - Technology | - | 170,049 | 170,049 |
| Criminal Courts Total | \$ - | \$ 170,049 | \$ 170,049 |
| Helipad Cameras | - | 21,300 | 21,300 |
| Advanced Life Support Squad Units | 78,634 | - | 78,634 |
| STAR Flight Ventilators | - | 132,000 | 132,000 |
| Flight Wireless Connectivity Kit | - | 177,000 | 177,000 |
| STAR Flight Liquid Oxygen System - Rebudget | 505,000 | - | 505,000 |
| Emergency Medical Services Total | \$ 583,634 | \$ 330,300 | \$ 913,934 |
| Portable Fire Suppression System | 11,000 | - | 11,000 |
| Equipment for Fire Marshal Special Project Worker Positions - Rebudget | 20,102 | - | 20,102 |
| O&M of Cooperative CTECC Program | - | 305,794 | 305,794 |
| Vehicle/Handheld Radios | 399,346 | - | 399,346 |
| O&M of Cooperative GATRRS Program | - | 1,079,293 | 1,079,293 |
| Motorola Replacement Radio Lease Payment Year 4 | - | 1,439,025 | 1,439,025 |
| Mobile Radio Replacements- Lifecycle and Encryption | - | 4,000,000 | 4,000,000 |
| Emergency Services Total | \$ 430,448 | \$ 6,824,112 | \$ 7,254,560 |
| New Building Automation System - Executive Office Building | - | 74,381 | 74,381 |
| Replacement of Two RTUs - Nelda Wells Spears Building | - | 96,381 | 96,381 |
| Replacement of Hydraulic Elevator - 700 Lavaca | - | 129,500 | 129,500 |
| New Building Automation System - North Community Center | 136,191 | - | 136,191 |
| HVAC Replacement /Upgrade - Manor Community Center | - | 188,572 | 188,572 |
| New Building Automation System - Granger Building | - | 199,048 | 199,048 |
| Camera & Video Archiver Preventative Maintenance & Repairs | - | 200,000 | 200,000 |
| Security Division Radio Conversion and Additions | 250,000 | - | 250,000 |
| Parking Garage Repairs and Maintenance | - | 325,000 | 325,000 |
| Tax Office Extension - Pflugerville | 425,500 | - | 425,500 |
| Replace Indoor Air Handler Units - Criminal Justice Center | - | 460,953 | 460,953 |
| Facility Condition Assessments | - | 600,000 | 600,000 |
| Public Defender Renovations and FFE - USB | 770,000 | - | 770,000 |
| Employee Parking/Fume Hoods - New Evidence Warehouse | 985,000 | - | 985,000 |
| New Facilities, Phase I - West Service Center | 1,432,400 | - | 1,432,400 |
| Backfill Tax Office Space - "Old" Nelda Wells Spears Building | 3,445,000 | - | 3,445,000 |
| Facilities Mgmt Total | \$ 7,444,091 | \$ 2,273,835 | \$ 9,717,926 |
| Broadcast Audio Automatic Level Controller | 5,000 | - | 5,000 |
| Video Measure and Verification System Upgrade | - | 15,000 | 15,000 |
| Video Server Array Upgrade | - | 53,000 | 53,000 |
| Video Synchronization System Upgrade | - | 35,000 | 35,000 |
| General Administration Total | \$ 5,000 | \$ 103,000 | \$ 108,000 |
| Server and Storage Growth | 650,000 | - | 650,000 |
| Cabling Lifecycle Management | - | 750,000 | 750,000 |
| New and Replacement Computers | 514,475 | 3,657,950 | 4,172,425 |
| Infrastructure End of Life | - | 5,238,836 | 5,238,836 |
| ITS/Central Computers Total | \$ 1,164,475 | \$ 9,646,786 | \$ 10,811,261 |
| Flush Valves | 93,750 | - | 93,750 |
| Chiller Software Integration Phase III | - | 260,000 | 260,000 |

| Request Name | New Cost | Replacement Cost | Total Cost |
|---|----------------------|----------------------|-----------------------|
| Air Handler Unit Replacement | - | 650,000 | 650,000 |
| Gardner Betts Roof Replacement | - | 4,000,000 | 4,000,000 |
| Juvenile Probation Total | \$ 93,750 | \$ 4,910,000 | \$ 5,003,750 |
| Clinical Chemistry Analyzer | 39,200 | - | 39,200 |
| Air Compressors | 37,000 | 23,000 | 60,000 |
| LC/MS Mass Spectrometer | 400,000 | - | 400,000 |
| Medical Examiner Total | \$ 476,200 | \$ 23,000 | \$ 499,200 |
| Gas Mask Equipment | 10,500 | - | 10,500 |
| Kitchen Equipment Replacement | - | 60,800 | 60,800 |
| TCCC Maintenance Misc Capital Request | - | 125,000 | 125,000 |
| Mail Screening System | 200,000 | - | 200,000 |
| Law Enforcement Equipment | 359,085 | 91,150 | 450,235 |
| Fire Safety Replacement Projects | 100,000 | 390,000 | 490,000 |
| TCCC Building Maintenance Projects | 1,235,700 | 637,000 | 1,872,700 |
| Sheriff's Office Total | \$ 1,905,285 | \$ 1,303,950 | \$ 3,209,235 |
| Parks Maintenance Projects | - | 250,500 | 250,500 |
| Parks Concrete Hike and Bike Trail Upgrade | - | 301,153 | 301,153 |
| Flood Related Resources | 1,000,000 | - | 1,000,000 |
| Critical Safety Road Projects | 1,922,825 | - | 1,922,825 |
| New and Replacement Vehicles and Heavy Equipment | 1,824,000 | 7,810,523 | 9,634,523 |
| HMAC, Alternative Paving, and ADA Sidewalks | 12,000,000 | - | 12,000,000 |
| Transportation and Natural Resources Total | \$ 16,746,825 | \$ 8,362,176 | \$ 25,109,001 |
| Project Total: | \$ 28,851,774 | \$ 34,179,288 | \$ 63,031,062 |
| CAR Reserve: | | | \$ 59,486,929 |
| Grand Total: | | | \$ 122,517,991 |

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

Table 37
Centrally Budgeted Information Systems Outlay – CAR Account

| Description | New Cost | Replacement Cost | Total Cost |
|--|------------------|---------------------|---------------------|
| Centralized Computer Replacements | - | 3,657,950 | 3,657,950 |
| Centralized Computer Replacements Total: | \$ - | \$ 3,657,950 | \$ 3,657,950 |
| Commissioner Staff Intern | 3,000 | - | 3,000 |
| Commissioner Precinct One | \$ 3,000 | \$ - | \$ 3,000 |
| Commissioner Staff Intern | 3,000 | - | 3,000 |
| Commissioner Precinct Two | \$ 3,000 | \$ - | \$ 3,000 |
| Commissioner Staff Intern | 3,000 | - | 3,000 |
| Commissioner Precinct Three | \$ 3,000 | \$ - | \$ 3,000 |
| Commissioner Staff Intern | 3,000 | - | 3,000 |
| Commissioner Precinct Four | \$ 3,000 | \$ - | \$ 3,000 |
| EDSI Attorney Package | 2,730 | - | 2,730 |
| County Attorney Total: | \$ 2,730 | \$ - | \$ 2,730 |
| Elections Request for Elections Management Coordinator | 2,730 | - | 2,730 |
| County Clerk Total: | \$ 2,730 | \$ - | \$ 2,730 |
| County Judge Staff | 2,550 | - | 2,550 |
| County Judge Intern | 3,000 | - | 3,000 |
| County Judge Total: | \$ 5,550 | \$ - | \$ 5,550 |
| Mental Health Program Enhancements | 7,180 | - | 7,180 |
| Criminal Courts Total: | \$ 7,180 | \$ - | \$ 7,180 |
| Advanced Life Support Squad Units | 16,002 | - | 16,002 |
| Emergency Medical Services Total: | \$ 16,002 | \$ - | \$ 16,002 |
| Wildfire Mitigation Specialist | 10,731 | - | 10,731 |
| Wildfire Mitigation Officer | 10,731 | - | 10,731 |
| Chief Deputy, Emergency Services | 3,840 | - | 3,840 |
| OEM Planner | 2,550 | - | 2,550 |
| OEM Logistics Manager | 2,730 | - | 2,730 |
| Emergency Services Total: | \$ 30,582 | \$ - | \$ 30,582 |
| Emergency Assistance Staffing | 78,030 | - | 78,030 |
| Housing Services Staff | 8,151 | - | 8,151 |
| Deaf Services Staffing | 6,000 | - | 6,000 |
| HHS Planning Support | 2,700 | - | 2,700 |
| Health and Human Services Total: | \$ 94,881 | \$ - | \$ 94,881 |
| Unified Communications FTE | 2,730 | - | 2,730 |
| Privacy Officer FTE | 7,140 | - | 7,140 |
| Endpoint Management SPWs | 8,190 | - | 8,190 |
| Odyssey Support Staff | 2,550 | - | 2,550 |
| Information Technology Services Total: | \$ 20,610 | \$ - | \$ 20,610 |
| ME Investigator | 3,290 | - | 3,290 |
| Office Specialist Sr. | 3,290 | - | 3,290 |
| Records Analyst Asst | 3,290 | - | 3,290 |

| Description | New Cost | Replacement Cost | Total Cost |
|--|------------|------------------|--------------|
| Medical Examiner Total: | \$ 9,870 | \$ - | \$ 9,870 |
| ESP Maintenance of Effort | 5,100 | | 5,100 |
| Planning and Budget Office Total | \$ 5,100 | \$ - | \$ 5,100 |
| DWI Diversion SPWs | 7,680 | - | 7,680 |
| Mental Health Supervision | 10,980 | - | 10,980 |
| Electronic Monitoring and Related Staffing | 63,120 | - | 63,120 |
| Family Violence Staffing | 3,840 | - | 3,840 |
| 24/7 Magistration Staffing | 10,980 | - | 10,980 |
| Pretrial Services Total: | \$ 96,600 | \$ - | \$ 96,600 |
| Central Records Staffing | 3,840 | - | 3,840 |
| Chair Replacement and Computer Inventory | 23,000 | - | 23,000 |
| New Law Enforcement Staff Equipment | 92,820 | - | 92,820 |
| Information Services Staffing | 3,990 | - | 3,990 |
| Training Academy Staffing | 3,990 | - | 3,990 |
| Medical X-Ray Technican | 2,000 | - | 2,000 |
| Inmate Mental Health Staffing | 11,520 | - | 11,520 |
| Sheriff's Offices Total: | \$ 141,160 | \$ - | \$ 141,160 |
| Tax Specialist III | 2,180 | - | 2,180 |
| 3 SPW TSIII MV Backlog | 9,870 | - | 9,870 |
| Tax Office Total: | \$ 12,050 | \$ - | \$ 12,050 |
| Environmental Project Manager | 2,300 | - | 2,300 |
| Parks Project Management | 3,840 | - | 3,840 |
| Arkansas Bend Park Phase II | 2,550 | - | 2,550 |
| Bee Creek Sports Complex Operations | 17,670 | - | 17,670 |
| Bee Creek Reservation Specialist | 2,180 | - | 2,180 |
| Bee Creek Sports Complex - Field 5, Parking and Operating Total | 5,840 | | 5,840 |
| Parks Project Management | 3,840 | - | 3,840 |
| Environmental Specialist Sr. | 3,840 | | 3,840 |
| Earmarked Funds-Park Land Management | 13,220 | - | 13,220 |
| Park Ranger Transition | 2,150 | - | 2,150 |
| Transportation and Natural Resources Total: | \$ 57,430 | \$ - | \$ 57,430 |
| Grand Total for Centrally Budgeted Information System Outlay in ITS (Depts 112/190) | \$ 514,475 | \$ 3,657,950 | \$ 4,172,425 |

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

Table 38
Centrally Budgeted Vehicles and Heavy Equipment

| Department | Vehicle Reference Number | Description | New Cost | Replacement Cost | Total Cost |
|------------------------------|--|---------------------------------|--------------------|---------------------|--------------------|
| Constable Precinct One | 3876, 3880, 3881, 3882, 3883 | Patrol Vehicle (five vehicles) | | 326,000 | 326,000 |
| Constable Precinct Two | 3814, 3815, 3970 | Patrol Vehicle (three vehicles) | | 204,000 | 204,000 |
| Constable Precinct Five | 4007 | Pickup Crew Cab | | 65,200 | 65,200 |
| Constable Precinct Five | 3974, 3975, 3976, 3977, 3978, 4008 | Patrol Vehicle (six vehicles) | | 391,200 | 391,200 |
| County Attorney | 4002, 4003 | Non-Patrol Vehicle | | 130,400 | 130,400 |
| CSCD | 3819 | Non-Patrol Vehicle | | 34,700 | 34,700 |
| Emergency Medical Services | New | Patrol Vehicle | 136,000 | | 136,000 |
| Emergency Services | New | Midsize SUV | 68,000 | | 68,000 |
| Emergency Services | New | Patrol Vehicle | 136,000 | | 136,000 |
| Emergency Services | New | UTV | 14,000 | | 14,000 |
| Emergency Services | 2320 | Trailer Enclosed Haz-Mat | | 47,475 | 47,475 |
| FMD | 3709, 3890 | Pickup Truck Service Body (two) | | 130,400 | 130,400 |
| FMD | 4510, 4516 | Mower (two) | | 32,700 | 32,700 |
| Health and Human Services | New | Pickup Crew Cab | 66,500 | | 66,500 |
| Sheriff | New | Patrol Vehicle (15 vehicles) | 1,020,000 | | 1,020,000 |
| Sheriff | 3543, 3743, 3546, 3736, 3907, 4080, 4232, 3746, 3744, 3933, 4070, 3728, 4310, 4248, 3763 | Admin Vehicle (15 vehicles) | | 576,000 | 576,000 |
| Sheriff | 4630, 4676, 4677, 4683, 4691, 4694, 4699, 4702, 4703, 4704, 4714, 4715, 4722, 4724, 4728, 4729, 4731, 4743, 4750, 4411, 4418, 4420, 4426, 4434, 4435, 4443, 4444, 4532, 4533, 4534, 4536, 4538, 4542, 4543, 4544, 4546, 4548, 4549, 4551, 4554, 4555, 4557, 4558, 4560, 4563, 4414, 4565, 4566, 4568 | Patrol Vehicle (49 vehicles) | | 3,236,700 | 3,236,700 |
| Sheriff | 3578, 4253, 4254 | SUV Hybrid (three vehicles) | | 195,600 | 195,600 |
| Sheriff | 4030, 4632, 4746, 3862 | Pickup Truck (four) | | 264,700 | 264,700 |
| Sheriff | 3426, 3427 | Trailer Light Tower (two) | | 34,700 | 34,700 |
| TNR | New | Pickup Truck (six) | 276,000 | | 276,000 |
| TNR | New | Midsize SUV | 41,000 | | 41,000 |
| TNR | New | Pickup Truck Service Body | 66,500 | | 66,500 |
| TNR | 2551, 2552 | Forklift (two) | | 163,000 | 163,000 |
| TNR | 4506, 4504, 4512, 4514, 4513, 4569, 4570, 4571, 4572, 4508, 4573, 4503, 4499 | Mower (13) | | 679,500 | 679,500 |
| TNR | 4062 | Personnel Carrier | | 15,500 | 15,500 |
| TNR | 4161 | Personnel Carrier Electric | | 23,000 | 23,000 |
| TNR | 3849, 3869, 3870, 3886, 3017, 3643 | Pickup Extended Cab (six) | | 286,300 | 286,300 |
| TNR | 3505 | Pickup Crew Cab 4WD | | 54,000 | 54,000 |
| TNR | 3287 | Vibratory Roller | | 220,960 | 220,960 |
| TNR | 3329, 3330, 3332 | Sander (three) | | 54,600 | 54,600 |
| TNR | SU3274H | SUV Electric | | 55,000 | 55,000 |
| TNR | 4001 | Midsize SUV | | 63,500 | 63,500 |
| TNR | 5429, 3202 | Flatbed Trailer | | 3,500 | 3,500 |
| TNR | 3896, 3894, 3891, 3892, 3893, 3652 | Pickup Truck Service Body (six) | | 380,000 | 380,000 |
| TNR | 2409 | Emulsion Truck | | 141,888 | 141,888 |
| Subtotal General Fund | | | \$1,824,000 | \$ 7,810,523 | \$9,634,523 |
| TNR | New | Admin Vehicle | 41,000 | | 41,000 |
| TNR | New | Pickup Truck (two) | 92,000 | | 92,000 |
| Subtotal BCP Fund | | | \$ 133,000 | \$ - | \$ 133,000 |
| Grand Total | | | \$1,957,000 | \$ 7,810,523 | \$9,767,523 |

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 2022, \$150,860 for equipment and projects is budgeted within various special revenue funds noted in Table 39.

Table 39
Capital Outlay and Improvement Projects – Other Funds

| Request Name | New Cost | Replacement Cost | Total Cost |
|---|-------------------|------------------|-------------------|
| BCP Operations & Maintenance New Vehicle - Sedan or SUV | 41,000 | - | 41,000 |
| BCP Operations & Maintenance New Vehicle - Pickup Truck (2) | 92,000 | - | 92,000 |
| BCP Operations & Maintenance Four Handheld Radios | 7,120 | - | 7,120 |
| BCP Operations & Maintenance Radio Accessories | 210 | - | 210 |
| BCP Operations & Maintenance ITS Equipment | 7,980 | - | 7,980 |
| Balcones Canyonlands Preservation Fund (0115) Total | \$ 148,310 | \$ - | \$ 148,310 |
| HR Specialist II – Retiree Specialist ITS Equipment | 2,550 | - | 2,550 |
| Health Fund (8956) Total | \$ 2,550 | \$ - | \$ 2,550 |
| Grand Total | \$ 150,860 | \$ - | \$ 150,860 |

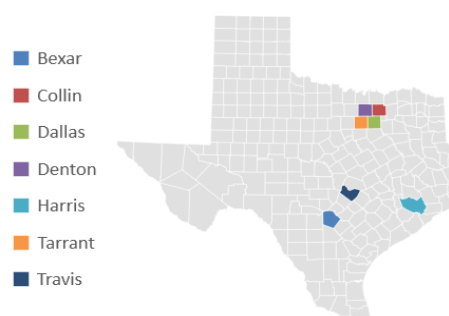
DEBT FINANCING

Debt financing capital equipment or projects generally involves the issuance of Voter Approved Bonds or COs but has included State Highway Bonds in the past. The use of debt financing is an important method of funding capital projects as some large capital outlays are challenging to fund within a single budget year. In addition, financing through short-term or long-term debt allows the County to equitably distribute the tax burden over the life of the asset.

Travis County has a debt policy that limits the term of any bond supported by ad valorem taxes at 20 years. It is common practice for local governments to issue debt of between 20 and 30 years when financing these types of capital improvements. In addition, when County bonds are used to finance capital needs with a shorter useful life, the County takes care to ensure that the amortization of bond principal tied to these assets is structured to match their shorter useful life (typically over a five-year period). The County’s approach to bond financing ensures that the overall interest cost to County taxpayers is minimized. The average life of Travis County debt is less than 12 years.

The County enjoys a strong financial position and can issue debt at a lower interest rate than most municipalities and counties. Standard & Poor’s and Moody’s rating agencies have both awarded the County

Texas Counties with the Highest Bond Rating



Seven urban counties have the highest bond rating

OFFICIAL STATEMENT SUMMARY

The following material is qualified by and subject in all respects to the detailed information and financial statements appearing in this Official Statement.

General Information

| | |
|-----------------------|---|
| The Issuer | Travis County, Texas (the "County"). |
| The Obligations | \$25,000,000 Travis County, Texas, Certificates of Obligation, Series 2021 (Limited Tax) (the "Certificates"). The Certificates are issued pursuant to the provisions of (1) the Constitution and laws of the State of Texas (the "State"), particularly Subchapter C of Chapter 271, Texas Local Government Code, as amended, and Chapter 1371, Texas Government Code, as amended ("Chapter 1371"); (2) an Order (the "Certificate Order") adopted by the Commissioners Court of the County (the "Commissioners Court"); and (3) a Pricing Certificate relating to the Certificates (as described herein). |
| Use of Proceeds | The proceeds of the Certificates will be used to pay all or any part of the costs associated with (i) constructing and improving County roads, including bridge construction and improvement, utility relocation, safety and signalization improvements, related road drainage, bike lane and sidewalk improvements, and acquiring right-of-way in connection therewith and (ii) professional |

Through the Official Statement document, the County provides detailed financial information about bond offerings in preparation for issuing debt each spring.

a Triple A credit rating continuously since 2001. Travis County is one of only seven Texas counties that is exclusively rated at the highest investment grade bond rating. The County's financial management practice involves the annual review of the County's debt model, which includes all outstanding debt along with the projected issuance amounts for approved projects and projected routine capital needs. The debt model is used for planning purposes and helps the County remain within guidelines established by the Commissioners Court.

Travis County continuously explores ways to reduce the cost of capital. Since 1992, more than \$43 million in gross savings has been secured for Travis County taxpayers through the issuance of refunding bonds, a refinancing mechanism that allows the County to reduce its interest costs on debt by paying off previously issued bonds with the proceeds of new bonds issued at a lower interest rate. In addition, the County was able to redirect \$484,820 from the Civil Courts Facility Fund to the debt service fund in FY 2022 to lower the overall debt service taxable burden.

Legal Debt Limits

Travis County adheres to the debt issuance limits described in Chapter 1301 of the Texas Government Code, requiring that the County's total indebtedness may not be increased to an amount that exceeds five percent of the assessed value of all taxable property within the jurisdiction. For the year ending September 30, 2021, this debt limit was \$14,048,769,666. Travis County's total net debt applicable to this limit was \$1,041,711,803. This is calculated by adding the total debt of \$1,054,720,000 for Travis County and \$8,945,000 for the Bee Cave Road District No. 1 which totals \$1,063,665,000, then subtracting the FY 2021 debt service fund balance of \$21,953,197. The legal debt margin, which is the difference between the County's actual debt and the allowed amount, totals \$13,007,057,863. Therefore, the County is currently using only 7.41 percent of its allowable debt margin under the limit of assessed taxable properties for bonds and certificates of obligation issued under Texas General Laws, as shown below in Table 40.

In addition, Article III, Section 52 of the Texas Constitution authorizes the County to levy an ad valorem tax on all taxable property within the County, without limit as to rate or amount to pay the principal of and interest on the County's road bonds approved by the voters in the County. The principal amount of unlimited tax road bonds issued by the County and outstanding at any point in time, aggregated with outstanding unlimited tax debt of certain road districts located within the County cannot exceed 25 percent of the assessed value of all taxable property located in the County and/or road districts, respectively. Travis County's allocable debt for unlimited tax road bonds was \$184,225,000, which is 0.28 percent of the 25 percent limit of assessed taxable properties for unlimited tax road bonds as shown below in Table 40.

Lastly, Article VIII, Section 9 of the Texas Constitution imposes a limit of \$0.80 per \$100 for all purposes of a county's General Fund, Permanent Improvement Fund, Road and Bridge Fund and Jury Fund, including debt service on bonds or other debt issued against such funds. The FY 2022 Tax Rate for this purpose is 5.0054 cents per \$100 of taxable value, which is well below the 80 cent limit.

Travis County is in compliance with these statutory and constitutional legal debt and tax rate limits regarding

outstanding debt.

Table 40
Texas Legal Debt Limits

| <i>Bonds and Certificates of Obligation Issued Under Texas General Laws</i> | | <i>Bonds Issued Under Article 3, Section 52 of the TX Constitution</i> | |
|---|-----------------|--|-----------------|
| Assessed value of all taxable property | 280,975,393,312 | Assessed value of real property | 267,079,691,857 |
| Debt limit rate | x 5% | Debt limit rate | x 25% |
| Amount of debt limit | 14,048,769,666 | Amount of debt limit | 66,769,922,964 |
| Amount of debt applicable to debt limit: | | | |
| Gross bonded debt | 1,063,665,000 | | |
| Less: Amounts set aside to repay general debt | 21,953,197 | Unlimited Tax Bonds | 184,225,000 |
| Total amount of net debt applicable to debt limit | 1,041,711,803 | | |
| Legal debt margin | 13,007,057,863 | Legal debt margin | 66,585,697,964 |
| Total net debt applicable to the limit as a percentage of debt limit | 7.41% | Total net debt applicable to the limit as a percentage of debt limit | 0.28% |

The following state law debt tax rate limitations relate to local jurisdictions, but do not currently apply to the County.

Article VIII, Section 9 of the Texas Constitution and State statute authorize the County to levy a special Road and Bridge Fund Tax (the "Road and Bridge Maintenance Tax") in an amount not to exceed \$0.15 per \$100 assessed valuation, no part of which may be used for debt service, if approved by the voters. The County has not voted a special Road and Bridge Fund tax.

Article VIII, Section 1-a of the Texas Constitution and State statute permit the County to levy a tax for Farm-to-Market Road and Flood Control purposes (the "Farm-to-Market Road and Flood Control Tax") in an amount not to exceed \$0.30 per \$100 assessed valuation after the mandatory \$3,000 homestead exemption, if approved by the voters. There is no allocation prescribed by statutes between debt service and maintenance. The County has not voted a special tax for Farm-to-Market and Flood Control purposes.

Outstanding Debt and Debt Service

As of October 1, 2021, Travis County's total outstanding debt is \$1,054,720,000. The table below shows the various series and amounts yet to be paid, by issued date.

Table 41
Outstanding Debt as of September 30, 2021

| <i>Series</i> | <i>Par Amount</i> | <i>Issued</i> | <i>Principal</i> | <i>Interest</i> | <i>Total</i> |
|--|-------------------|---------------|------------------|-----------------|--------------|
| State Hwy Bonds, Series 2012 | \$3,500,000 | 4/24/2012 | \$2,390,000 | \$458,584 | \$2,848,584 |
| Road Bonds, Series 2012 | \$21,920,000 | 4/24/2012 | \$13,930,000 | \$2,530,456 | \$16,460,456 |
| Permanent Improvement Bonds, Series 2012 | \$32,240,000 | 4/24/2012 | \$20,475,000 | \$3,770,122 | \$24,245,122 |
| Refunding Bonds, Series 2012 | \$33,660,000 | 10/2/2012 | \$20,790,000 | \$2,052,000 | \$22,842,000 |
| Road Bonds, Series 2013 | \$33,220,000 | 4/23/2013 | \$21,875,000 | \$3,951,316 | \$25,826,316 |
| Permanent Improvement Bonds, Series 2013 | \$10,755,000 | 4/23/2013 | \$7,080,000 | \$1,355,891 | \$8,435,891 |
| State Hwy Bonds, Series 2014 | \$4,950,000 | 4/22/2014 | \$3,610,000 | \$814,769 | \$4,424,769 |
| Road Bonds, Series 2014 | \$25,220,000 | 4/22/2014 | \$18,375,000 | \$4,115,597 | \$22,490,597 |
| Permanent Improvement Bonds, Series 2014 | \$15,665,000 | 4/22/2014 | \$11,405,000 | \$2,557,963 | \$13,962,963 |
| Certificates of Obligation, Series 2014 | \$38,990,000 | 4/22/2014 | \$12,135,000 | \$2,725,187 | \$14,860,187 |
| State Hwy Bonds - Series 2014A | \$13,620,000 | 10/21/2014 | \$10,265,000 | \$3,010,600 | \$13,275,600 |
| Refunding, Series 2014 | \$58,065,000 | 10/31/2014 | \$37,580,000 | \$4,214,200 | \$41,794,200 |
| State Hwy Bonds, Series 2015 | \$7,870,000 | 4/21/2015 | \$6,100,000 | \$1,428,466 | \$7,528,466 |
| Road Bonds, Series 2015 | \$27,770,000 | 4/21/2015 | \$21,495,000 | \$5,003,203 | \$26,498,203 |

| <i>Series</i> | <i>Par Amount</i> | <i>Issued</i> | <i>Principal</i> | <i>Interest</i> | <i>Total</i> |
|--|------------------------|---------------|------------------------|----------------------|------------------------|
| Permanent Improvement Bonds, Series 2015 | \$8,235,000 | 4/21/2015 | \$6,380,000 | \$1,490,503 | \$7,870,503 |
| Certificates of Obligation, Series 2015 | \$42,700,000 | 4/21/2015 | \$23,290,000 | \$5,401,763 | \$28,691,763 |
| Refunding Bonds, Series 2015 | \$21,900,000 | 4/24/2015 | \$17,505,000 | \$3,768,806 | \$21,273,806 |
| Refunding, Series 2015 (Taxable) | \$20,255,000 | 6/12/2015 | \$6,955,000 | \$82,069 | \$7,037,069 |
| State Hwy Bonds, Series 2016 | \$14,030,000 | 4/19/2016 | \$11,205,000 | \$2,480,875 | \$13,685,875 |
| Road Bonds, Series 2016 | \$25,110,000 | 4/19/2016 | \$20,055,000 | \$4,408,038 | \$24,463,038 |
| Permanent Improvement Bonds, Series 2016 | \$8,875,000 | 4/19/2016 | \$7,085,000 | \$1,568,500 | \$8,653,500 |
| Certificates of Obligation, Series 2016 | \$42,095,000 | 4/19/2016 | \$26,410,000 | \$5,845,956 | \$32,255,956 |
| Refunding, Taxable, Series 2016B | \$22,735,000 | 7/20/2016 | \$735,000 | \$6,490 | \$741,490 |
| Refunding, Series 2016A | \$93,010,000 | 7/20/2016 | \$78,845,000 | \$17,936,625 | \$96,781,625 |
| Certificates of Obligation, Series 2017 | \$48,460,000 | 4/18/2017 | \$26,740,000 | \$5,734,397 | \$32,474,397 |
| Road Bonds, Series 2018 | \$16,460,000 | 4/14/2018 | \$14,690,000 | \$4,271,650 | \$18,961,650 |
| Permanent Improvement Bonds, Series 2018 | \$38,465,000 | 4/14/2018 | \$34,325,000 | \$9,963,713 | \$44,288,713 |
| Certificates of Obligation, Series 2018 | \$44,775,000 | 4/14/2018 | \$34,125,000 | \$8,624,922 | \$42,749,922 |
| Certificates of Obligation, Series 2019A | \$273,025,000 | 3/28/2019 | \$261,280,000 | \$134,928,500 | \$396,208,500 |
| Road Bonds, Series 2019 | \$14,405,000 | 6/4/2019 | \$13,310,000 | \$3,722,025 | \$17,032,025 |
| Permanent Improvement Bonds, Series 2019 | \$25,840,000 | 6/4/2019 | \$23,880,000 | \$6,678,625 | \$30,558,625 |
| Certificates of Obligation, Series 2019B | \$111,640,000 | 6/4/2019 | \$90,655,000 | \$19,412,325 | \$110,067,325 |
| Road Bonds, Series 2020 | \$30,525,000 | 6/16/2020 | \$29,725,000 | \$11,502,450 | \$41,227,450 |
| Refunding, Series 2020 | \$4,295,000 | 6/16/2020 | \$3,165,000 | \$947,375 | \$4,112,375 |
| Permanent Improvement Bonds, Series 2020 | \$16,940,000 | 6/16/2020 | \$16,495,000 | \$6,460,900 | \$22,955,900 |
| Certificates of Obligation, Series 2020 | \$42,500,000 | 6/16/2020 | \$38,370,000 | \$10,117,500 | \$48,487,500 |
| Road Bonds, Series 2021 | \$21,825,000 | 5/18/2021 | \$21,825,000 | \$4,415,376 | \$26,240,376 |
| Certificates of Obligation, Series 2021 | \$35,170,000 | 5/18/2021 | \$35,170,000 | \$6,180,523 | \$41,350,523 |
| Refunding, Series 2021 | \$4,995,000 | 5/18/2021 | \$4,995,000 | \$512,220 | \$5,507,220 |
| Total | \$1,355,710,000 | | \$1,054,720,000 | \$314,450,478 | \$1,369,170,478 |

Debt Service for FY 2022 is \$124,608,480 (rounded), consisting of \$86,790,000 of principal and \$37,818,480 of interest payments, resulting in the debt service portion of the Adopted Tax Rate at 5.0054 cents per \$100 of taxable value. Due to the rounding of cents, the budgeted amount in the debt service funds totals \$124,608,479. The table below contains the 2022 principal and interest by issuance type.

Table 42
FY 2022 Adopted Budget Debt Service

| <i>Bond Type</i> | <i>Principal</i> | <i>Interest</i> | <i>Debt Service</i> |
|-----------------------------|---------------------|---------------------|----------------------|
| Refunding Bonds* | \$28,500,000 | \$7,248,567 | \$35,748,567 |
| Certificates of Obligation | 40,215,000 | 20,640,685 | 60,855,685 |
| Road Bonds | 9,325,000 | 5,055,259 | 14,380,259 |
| Permanent Improvement Bonds | 6,770,000 | 3,820,781 | 10,590,781 |
| State Highway Bonds | 1,980,000 | 1,053,187 | 3,033,187 |
| Total | \$86,790,000 | \$37,818,480 | \$124,608,480 |

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

Voter Authorized Bonds

Large scale road, park, and other significant infrastructure projects are typically funded through long-term bonds, financed over 20 years. A large portion of Travis County's long-term debt is related to projects authorized by voters. The most recent bond election for County projects was in November 2017, when voters authorized \$184,940,000 for road, drainage, bridge, bike/pedestrian paths, park, and land conservation projects. Project categories for these capital projects include parks, open space, trails, county roads and State Farm-to-Market Roads, bikeways,

pedestrian ways, storm water drainage, and necessary county facilities. The table below shows the amount of the original authorization, the amount issued to date, and how much is scheduled to be issued in FY 2022, along with the remaining authorization.

Table 43
2017 Voter Authorized Bonds – 2022 Issuance*

| <i>Proposition</i> | <i>FY 2022 Issuance</i> |
|--|-------------------------|
| Prop A: Road Projects | \$5,000,000 |
| Prop B: Parks and Land Conservation Projects | 7,225,000 |
| 2017 Voter Approved Authorization Total | \$12,225,000 |

*Amounts subject to change prior to issuance in spring 2022.

FY 2022 Proposed Issuance for Voter Approved Road Bonds

The proposed cash flow budget at the time of the FY 2022 Adopted Budget for the 2017 Voter Approved Proposition A Program includes \$5,000,000 in Unlimited Tax Road Bonds to be issued in FY 2022, representing the final issuance for the authorization. The FY 2022 proposed issuance for Proposition A includes a single project, the \$5,000,000 Circle Drive/Thomas Springs project, which will add bicycle lanes from State Highway 71 to US 290.

FY 2022 Proposed Issuance for Voter Approved Permanent Improvement Bonds

The proposed cash flow budget at the time of the FY 2022 Adopted Budget for the 2017 Voter Approved Proposition B Program includes \$7,225,000 to be issued in FY 2022 to complete the program. The FY 2022 proposed issuance for this proposition includes resources for the projects listed below:

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



Bee Creek Sports Complex, a 2017 Voter Approved Bond Project

Certificates of Obligation (COS)

Along with the 2017 bond referendum, Commissioners Court approved a planned \$95 million for critical safety projects as recommended by the Citizens Bond Advisory Committee (CBAC) that was assigned to work on the November 2017 bond program. The first year of the cash flow for these projects was issued in FY 2018.

The final unissued projects from the critical safety project list are listed below:

- Pedernales Canyon Trail at Lick Creek – \$1,482,825: Replacement of an undersized culvert which results in infrequent overtopping during small rain events; and
- Substandard Roads – \$440,000: Cost-sharing agreements for residents and subdivisions to improve multiple roadways throughout the County that are not accepted for maintenance because they are not built to

current standards or because past developers never filed for acceptance. The substandard program allows roads to be brought up to a standard acceptable by the County so that they can be accepted for maintenance.

These two projects are planned to be funded using the CAR account in the FY 2022 Adopted Budget. There are currently no projects proposed to be funded using COs for FY 2022; however, projects and amounts may be changed by the Commissioners Court prior to the planned spring debt issuance in 2022.

Increased Project Costs for Changes to Floodplain Analysis (Atlas 14)

Updated Federal Emergency Management Agency (FEMA) floodplain analysis, known as Atlas 14, has increased project costs for Proposition A road projects. The Atlas 14 costs originally totaled \$12,455,000 (\$12,451,351 with \$3,649 of issuance costs), but based on project cancelations, this need was reduced to \$11,388,553. The added construction costs applied to Voter Approved Road Bond projects were able to be fully funded using project savings and bond interest from the 2001 Bond Authorization. As with the Proposition A projects, Atlas 14 FEMA floodplain analysis has increased project costs for critical safety projects. The estimated increases originally totaled \$9,720,312, and based on the cancellation of a project, totals \$9,559,497, which was funded through the issuance of additional certificates of obligation. The total cost of the critical safety projects approved in 2017 increased from \$95 million to \$103.6 million, including \$1.1 million for additional flood studies funded using the CAR account.

The table below displays the additional costs associated with the Atlas 14 floodplain analysis, along with the funding mechanism for both Voter Approved Road Bond Projects and Certificate of Obligation Critical Safety Projects.

Table 44
Atlas 14 Costs – 2017 Voter Approved Road Bond Project and Certificate of Obligation Critical Safety Projects

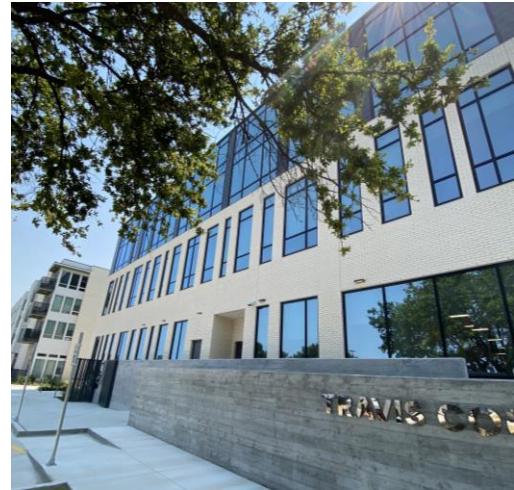
| <i>Category</i> | <i>Voter Approved Road Bond Projects</i> | <i>Critical Safety Projects (COs)</i> | <i>Total</i> |
|--|--|---------------------------------------|---------------------|
| Original Atlas 14 Budget | 12,455,000 | 9,720,312 | 22,175,312 |
| Removal of Canceled Project Atlas 14 | (1,066,447) | (160,815) | (1,227,262) |
| Revised Budget | \$11,388,553 | \$9,559,497 | \$20,948,050 |
| Use of 2001 Bond Interest | (1,438,717) | - | (1,438,717) |
| Use of Road Bond Project Savings (FY 2020) | (4,258,685) | - | (4,258,685) |
| Use of Other Project Savings (FY 2021) | (5,691,151) | - | (5,691,151) |
| Total Amount After Savings Applied | \$0 | \$9,559,497* | \$9,559,497 |

*Atlas 14 costs for critical safety projects were funded with certificates of obligation.

IMPACT OF THE CAPITAL BUDGET ON THE OPERATING BUDGET

PBO continuously works with offices and departments to quantify and project future ongoing operating needs related to one-time capital investments. Each year as part of the development of the capital budget, PBO evaluates the operating budget impact for all requested projects since additional operating costs or savings may need to be considered along with the one-time capital investment. Depending on the length of the project, the operating impact could occur in the forthcoming year or in a future fiscal year. New facilities, such as buildings and parks, often require significant ongoing operating resources related to maintenance and support, utility expenses, and security staffing.

Along with the regular PBO review and analysis of capital budget requests, efforts to evaluate the impact of capital investments on the operating budget will help with planning efforts to forecast future operating needs related to capital projects. Due to the fiscal constraints faced by the County under revenue caps and ongoing economic recovery from COVID-19, it will be even more critical to continue to discuss future operating requirements with departments with large scale capital projects. In addition, it will be important to carefully prioritize future projects based on the level of ongoing resources required, since the full level of service initially envisioned may not be feasible in this fiscal environment.



The North Campus building was completed in FY 2022.

During the FY 2022 budget process, PBO collected information from offices and departments on the anticipated capital projects

likely to be requested beginning FY 2023 through FY 2027. This information will be used to continue the development of a rolling replacement schedule along with new capital project needs for the next five years. The FY 2022 Adopted Budget also includes \$600,000 in the CAR Account for a consultant to review general conditions of countywide facilities. These pieces of information are especially crucial as the County continues a coordinated effort to develop a Capital Improvement Program (CIP) that prioritizes capital needs given limited financial resources. Additionally, development of the CIP will involve collaboration among multiple departments and stakeholders, along with benchmarking and industry best practices. Once completed, the CIP will be updated on a regular basis and serve as a planning and budget tool to help guide and implement the County’s long-term vision and strategic capital plan. Finally, the plan will serve as a communication tool for the Travis County Commissioners Court, County management and staff, and residents.

Major projects included in the FY 2022 capital budget that are anticipated to impact the operating budget in the next three fiscal years are displayed in the following table. The FY 2022 capital budgets for these projects total \$7,220,850 with an operating impact to the FY 2022 Adopted Budget of \$110,455, along with \$445,477 budgeted in the Allocated and CAR Reserves. It is anticipated that 2.8 FTEs will be added in FY 2022 and future years to support the operating and maintenance of the project. The project list below is not exhaustive and represents projects that are currently underway.

Table 45
FY 2022 Operating Budget Increases Related to FY 2022 Capital Projects

| <i>Project Name</i> | <i>FY 2022 Capital Budget</i> | <i>Est. Completion Date</i> | <i>FY 2022 Budgeted Operating Resources</i> | <i>FY 2022 Operating Resources in Allocated and CAR Reserves</i> | <i>Estimated FY 2023 Operating Requirements</i> | <i>Estimated FY 2024 Operating Requirements</i> | <i>Estimated FTEs</i> |
|---------------------------------------|-------------------------------|-----------------------------|---|--|---|---|-----------------------|
| Onion Creek Greenway Improvements | 4,776,650 | FY 2023 | 0 | 445,477 | 208,311 | 208,311 | 2.0 |
| Gilleland Creek Greenway Improvements | 2,444,200 | TBD | 110,455 | 0 | 73,702 | 73,702 | 0.8 |

| <i>Project Name</i> | <i>FY 2022 Capital Budget</i> | <i>Est. Completion Date</i> | <i>FY 2022 Budgeted Operating Resources</i> | <i>FY 2022 Operating Resources in Allocated and CAR Reserves</i> | <i>Estimated FY 2023 Operating Requirements</i> | <i>Estimated FY 2024 Operating Requirements</i> | <i>Estimated FTEs</i> |
|---------------------|---------------------------------------|-------------------------------------|---|--|---|---|---------------------------|
| Totals | \$7,220,850 | | \$110,455 | \$445,477 | \$282,013 | \$282,013 | 2.8 |

Onion Creek Greenway Improvements - The operating impact for the Onion Creek Greenway project includes earmarked funds for two Park Ranger FTEs and associated capital equipment. Based on the progress of the project, the funds may not be needed until midyear FY 2022.

Gilleland Creek Greenway Improvements - The operating impact for the Gilleland Creek Greenway project includes a portion of new staff time for members of the Park Land Management Program in the Transportation and Natural Resources Department.

RESERVES

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

Table 46
Reserves History

| <i>Reserve Name</i> | <i>Adopted FY 2020</i> | <i>Adopted FY 2021</i> | <i>Adopted FY 2022</i> | <i>2022 - 2021 Difference</i> | <i>2022 - 2021 % Change</i> |
|--|----------------------------|----------------------------|----------------------------|-----------------------------------|---------------------------------|
| <i>Unallocated Reserve</i> | <i>\$89,489,926</i> | <i>\$95,772,291</i> | <i>\$108,705,522</i> | <i>\$12,933,231</i> | <i>13.5%</i> |
| <i>Allocated Reserve</i> | <i>\$16,557,218</i> | <i>\$21,583,410</i> | <i>\$24,073,607</i> | <i>\$2,490,197</i> | <i>11.5%</i> |
| Capital Acquisition Resources Reserve | 11,763,651 | 24,296,726 | 59,486,929 | 35,190,203 | 144.8% |
| Reserve for Emergencies & Contingencies | 8,500,000 | 17,000,000 | 17,000,000 | 0 | 0.0% |
| <i>Other General Purpose Reserves - Subtotal</i> | <i>\$20,263,651</i> | <i>\$41,296,726</i> | <i>\$76,486,929</i> | <i>\$35,190,203</i> | <i>85.2%</i> |
| Budget Stabilization Reserve | 0 | 35,377,328 | 35,377,328 | 0 | 0.0% |
| Compensation Reserve | 1,469,590 | 0 | 17,706,996 | 17,706,996 | 0.0% |
| Annualization Reserve | 8,685,148 | 5,113,121 | 5,401,996 | 288,875 | 5.6% |
| Reserve for State Cuts & Unfund Mandates | 5,073,276 | 4,871,529 | 4,871,529 | 0 | 0.0% |
| Reserve for Replacement of IJS | 4,200,000 | 2,990,000 | 3,220,000 | 230,000 | 7.7% |
| Reserve for Interlocal Agreements | 3,096,429 | 329,501 | 3,036,834 | 2,707,333 | 821.6% |
| Reduced ADP Reserve | 1,929,604 | 929,604 | 2,480,441 | 1,550,837 | 166.8% |
| Smart Building Maintenance Reserve | 861,371 | 978,166 | 1,097,444 | 119,278 | 12.2% |
| <i>Special Purpose Reserves - Subtotal</i> | <i>\$25,315,418</i> | <i>\$50,589,249</i> | <i>\$73,192,568</i> | <i>\$22,603,319</i> | <i>44.7%</i> |
| <i>Total Reserves</i> | <i>\$151,626,213</i> | <i>\$209,241,676</i> | <i>\$282,458,626</i> | <i>\$73,216,950</i> | <i>35.0%</i> |

Unallocated Reserve – \$108,705,522

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 is one of the foundations to the County's sound financial management practices. The Commissioners Court's Financial and Budgeting Guidelines have established the goal for the Unallocated Reserve ratio at no less than 11 percent for the General Fund. Since 1989, a ratio of at least 11 percent has been maintained

by the Commissioners Court. The total FY 2022 General Fund Unallocated Reserve is \$108,705,522 and meets the policy goal.

Allocated Reserve – \$24,073,607

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

Potential claims against funds set aside in the Allocated Reserve are referred to as “earmarks,” and are used to signal to the Commissioners Court that an office or department may have a justified need for a midyear transfer of resources to their budget for a specific purpose. The FY 2022 Adopted Budget includes an Allocated Reserve that takes into consideration the policy goals of the Commissioners Court balanced against the County’s use of earmarks..

Earmarks do not represent appropriations and are not considered to be departmental resources unless allocation of an earmark is approved by the Commissioners Court during the year and the funds are transferred to that department. The FY 2022 Adopted Budget includes an Allocated Reserve of \$24,073,607 with earmarks totaling \$13,632,731.

Table 47
Earmarks on Allocated Reserve

| <i>Department</i> | <i>Description</i> | <i>Total Earmark</i> |
|--|---|----------------------|
| Civil Courts Legally Mandated Fees | Civil Indigent Attorneys Fees | \$475,000 |
| Community Supervision and Corrections Department | 2.5% Compensation for CSCD Non-County Employees | \$287,000 |
| County Attorney | Economic and Strategic Planning Attorney | \$159,133 |
| County Auditor | SAP ERP Contractual Increase | \$80,000 |
| County Treasurer | Armored Motor Services | \$5,000 |
| Criminal Courts Legally Mandated Fees | Criminal Indigent Attorney Fees | \$1,700,000 |
| Criminal Courts Legally Mandated Fees | Counsel at Magistration Pilot | \$183,165 |
| District Attorney | Expert Witness/Consulting Costs | \$150,000 |
| District Attorney | Forensic Testing | \$55,000 |
| District Clerk | Three Jury/Passport FTEs | \$166,670 |
| Health and Human Services | Emergency Assistance | \$2,000,000 |
| Health and Human Services | Earmark to Compete Mental Health Social Service Contracts | \$1,000,000 |
| Health and Human Services | TDHCA Grant Related Purchase | \$150,000 |
| Health and Human Services | Housing Services Repair Program | \$100,000 |
| Health and Human Services | Earmark to Compete Methadone Treatment Social Service Contracts | \$100,000 |
| HRMD | FMLA Solution | \$275,000 |
| Information Technology Services | Data Management and Protection Software | \$500,000 |
| Information Technology Services | CareWare Expansion | \$300,000 |
| Justice Planning | Permanent Supportive Housing | \$600,000 |
| Juvenile Probation | Master Plan Modification | \$200,000 |

| | | |
|---|---|---------------------|
| Planning and Budget | Update Adult Correctional Facilities Plan | \$250,000 |
| Planning and Budget | Bank Service Fees | \$150,000 |
| Planning and Budget | Modernizing Space Standards & Building Consolidation | \$150,000 |
| Planning and Budget | Housing Blueprint | \$150,000 |
| Planning and Budget | EDSI Compliance | \$114,135 |
| Planning and Budget | Retirement Study | \$85,000 |
| Pretrial Services | Electronic Monitoring | \$200,000 |
| Reserves | Future Costs | \$1,557,186 |
| Sheriff | Jail Food Cost Increases | \$500,000 |
| Tax Assessor - Collector | Online Vehicle Registration Renewal Advertising | \$100,000 |
| Transportation and Natural Resources | Central Fuel | \$500,000 |
| Transportation and Natural Resources | Park Rangers for the Onion Creek Greenway | \$445,477 |
| Transportation and Natural Resources | Timber Creek Park Operations | \$271,080 |
| Transportation and Natural Resources | Southwest Groundwater Conservation District | \$150,000 |
| Transportation and Natural Resources | Fleet Mechanic Funding | \$73,558 |
| Transportation and Natural Resources | Reimers Ranch Building | \$63,000 |
| Transportation and Natural Resources | Park Ranger Transition | \$57,327 |
| Transportation and Natural Resources | East Metro Pool Operations | \$50,000 |
| Transportation and Natural Resources | Historic African American School at East Metro Park | \$30,000 |
| Various | Prosecution of Sexual Assault and the Support of Sexual Assault Victims | \$250,000 |
| <i>Total Allocated Reserve Earmarks</i> | | <i>\$13,632,731</i> |

OTHER GENERAL PURPOSE RESERVE

The County's Other General Purpose Reserves are budgeted at levels projected to be sufficient to fund expenditures related to emergencies that may arise during the fiscal year and to fund known or potential operating and capital expenditures. This category of reserves includes the Capital Acquisition Resources Account Reserve and Reserve for Emergencies and Contingencies. The combined total for these reserves is \$76,486,929 and are highlighted below.

Capital Acquisition Resources Account Reserve – \$59,486,929

The Capital Acquisition Resources Account (CAR) Reserve is similar to the Allocated Reserve but is used as a funding source for one-time capital expenditures. It may be used to fund additional capital outlay, project needs developed during the year, or cost increases associated with previously approved projects. The FY 2022 Adopted Budget includes a CAR Reserve of \$59,486,929, with earmarks totaling \$58,916,877. The CAR project budget for the FY 2022 Adopted Budget is \$61,360,474. For FY 2022, the Reserve contains an earmark of \$32,746,506 for bond project shortfalls or future capital needs. Based on statutory changes from HB 1869 passed in the legislative session, the County's ability to issue COs has been diminished, and CO funding for some planned capital projects may no longer be feasible. This earmark will serve as a source to fund shortfalls for projects that are underway, along with projects that may need cash financing in the near future.

Table 48
Earmarks on Capital Acquisition Resources Reserve

| <i>Department</i> | <i>Description</i> | <i>Amount</i> |
|---|--|---------------|
| County Attorney | Economic and Strategic Planning Attorney | \$3,840 |
| Facilities Management | Civil Courts Facility Fund (FF&E) | \$9,319,638 |
| Facilities Management | Fund Increased CAR Reserve Earmark for NW Travis County Property | \$2,400,000 |
| Facilities Management | Wilson Parke Avenue Building – Tax Office Renovations | \$424,925 |
| Facilities Management | San Antonio Garage Repairs | \$275,000 |
| Information Technology Services | Network Segmentation | \$697,555 |
| Information Technology Services | PBX Phone End of Life | \$100,000 |
| Reserves/Planning and Budget | Civil and Family Courts Facility (Budget Rule #9) | \$2,170,753 |
| Tax Assessor - Collector | Queueing System | \$300,000 |
| TNR/Various | Bond Project Shortfall/Future Capital Needs | \$32,746,506 |
| Transportation and Natural Resources | FM 969 TxDOT Payment | \$3,800,000 |
| Transportation and Natural Resources | BCP Transfer | \$2,939,269 |
| Transportation and Natural Resources | 290 East Landfill Acquisition | \$2,600,000 |
| Transportation and Natural Resources | Timber Creek Park Operations | \$639,391 |
| Transportation and Natural Resources | Parks Point of Sale and Reservations Software | \$300,000 |
| Transportation and Natural Resources | Failing Vehicles | \$200,000 |
| <i>Total Capital Acquisition Resources Reserve Earmarks</i> | | \$58,916,877 |

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

This reserve contains one-time contingency funding to buffer the County against any potential softening of the economy or provide funding for emergency response. The reserve for FY 2022 is recommended to be maintained at \$17,000,000 for potential one-time expenditures related to the County's COVID-19 response and any other unforeseen emergencies that require County resources.

SPECIAL PURPOSE RESERVES

Special purpose reserves can represent planned future spending at a funding level not yet refined sufficiently for budgetary allocation to a specific County office or department. These reserves can also be designated as contingency funds that could potentially be employed if circumstances or events create the unexpected need for additional funds. This category of reserves includes the Annualization Reserve, the Compensation Reserve, the Reserve for the Replacement of Integrated Justice System (IJS), the Reserve for State Cuts and Unfunded Mandates, the Reserve for Interlocal Agreements, a reserve that includes reductions due to reduced ADP, and the Smart Building Reserve. The combined total for these reserves is \$73,192,568. These reserves are highlighted below.

Budget Stabilization Reserve – \$35,377,328

A Budget Stabilization Reserve totaling \$35,377,328 has been continued in the FY 2022 Adopted Budget to provide cash on hand for potential revenue or expenditure challenges related to COVID-19 as well as give an opportunity for the Commissioners Court to revisit prior discussions on county-wide priorities discussed in the spring. These one-time resources of \$35,377,328 were first identified as a result of changes to the County's FY 2020 debt issuance to reserve these funds in light of uncertainty surrounding the impact of COVID-19. In addition, based on statutory changes from HB 1869, it may not be feasible to issue CO funding for some routine capital projects. The Adopted

Budget continues these one-time funds into the next fiscal year to best position Travis County for any lasting impacts of COVID-19 or other external changes in FY 2022 and beyond.

Compensation Reserve – \$17,706,996

The FY 2022 Adopted Budget includes a Compensation Reserve of \$17,706,996 for a 3.5 percent across the board increase, Year Two of the Benchmark Study, increases in overtime and temporary budgets for employees, increases in Elected Officials salaries, a POPS step increase, a POPS Payscale Adjustment, and POPS Market Salary Survey increases. Compensation resources were not budgeted directly in offices and departments on October 1, 2021 as in prior years but were placed in the FY 2022 Compensation Reserve in order to more accurately budget increases based on payroll at the end of FY 2021. The final cost for the General Fund is \$17,303,734. This delay in not budgeting compensation resources on October 1, 2022 resulted in savings of \$403,262 from final numbers based on the end of year payroll being less than what was estimated at the beginning of September 2021. These funds will remain in the FY 2022 Compensation Reserve and can be used for other compensation priorities of the Commissioners Court.

Annualization Reserve – \$5,401,996

Travis County budgets an Annualization Reserve for expenses with a start date other than October 1 of the current fiscal year or for large ongoing expenses that will be required in the next fiscal year. Such a reserve allows for the amount needed for the cost in the current year to be budgeted directly in the applicable department and the remaining annualized amount to be budgeted in the reserve. This practice avoids the ratchet effect in the following year when the full year amount will be expensed. For FY 2022, this reserve totals \$5,401,996 and includes funding for future grant match requirements for the Public Defender's Office and other indigent defense improvements as well as projected costs for parks operations and maintenance.

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

This reserve was originally established in FY 2012 after the 82nd Texas Legislative Session. The reserve has been continued since then to mitigate the potential loss of key state funds or the addition of unfunded mandates. The funds remain in place in preparation of potential challenges that could result from any changes from the 87th Texas Legislature.

Reserve for Replacement of Integrated Justice System (IJS) – \$3,220,000

The County continues to invest in the replacement of the Integrated Justice System (IJS) as older systems are no longer supported by the vendor. The FY 2022 Adopted Budget includes an Integrated Justice Reserve of \$3,220,000 that includes \$250,000 for additional Odyssey support, \$20,000 for possible overtime needs during the “go-live” of the new Courts system, \$2,500,000 for a new Sheriff’s Office records management system and jail case management system (Tiberon), \$350,000 to begin the replacement of the Pretrial Services case management system, and \$100,000 to begin the planning phase of replacing the case management system for Counseling and Education Services (CES). These projects are intended to improve data collection, reporting, Morton Act compliance, and business workflow.

Reserve for Interlocal Agreements – \$3,036,834

Travis County has several cooperative interlocal agreements (ILAs) with area governments and agencies, including the City of Austin and several other state and local partners in public safety and public service efforts. Such agreements include both ongoing funding for the maintenance of current service and one-time funding for upgrades for critical physical infrastructure in the County. The annual payments for services covered under such agreements are often negotiated during the budget development process and are not yet finalized at the completion of the

Adopted Budget. Because of this timing issue, a reserve is included for estimated FY 2022 payments with four interlocal agreements: the Public Health interlocal, the Animal Services interlocal, Emergency & Communications Center (CTECC) interlocal, and the Austin/Travis County Emergency Medical Services (EMS) interlocal. Historically, funding for the Capital Metro interlocal, the Combined Transportation interlocal, the Greater Austin-Travis County Regional Radio System (GATRRS) interlocal, and the interlocal for Constable Dispatching at CTECC have been budgeted in this Reserve as well, but for the FY 2022 Adopted Budget these are budgeted directly in the applicable department. The FY 2022 Reserve for Interlocal Agreements totals \$3,036,834.

Reduce ADP Reserve – \$2,480,441

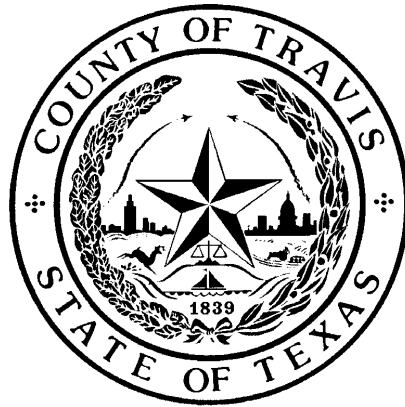
Operating the jail is the single largest expense of the annual budget. Travis County has focused on reducing the Average Daily Population (ADP) in the Travis County Jail through diversion and other justice programs. County programs throughout the justice system have successfully reduced the jail population over time, resulting in the need for less County staff to operate these facilities under state required staffing ratios. The adult system ADP for June 2021 was 1,464, which is 295 less than in June 2020 and 635 less than in June 2019. As a result, the FY 2022 Adopted Budget includes reductions of \$1,550,837 and 22 FTEs in the Sheriff's Office resulting from a lower adult system population.

Regarding the average population in the Juvenile System, the population in Detention has decreased or stabilized year over year, as seen in the following metrics: in June 2021, the average population of Detention was 18, compared to the June 2020 metric of 17 and the June 2019 measure of 35. In the Residential program, the average population in June 2021 was 41, stable from the June 2020 measure of 41 and higher than the June 2019 measure of 27. The Department is making strides in lowering the Detention Population while providing more Residential Services and more overall community services. The combined average population in June 2021 was 29.65, which is relatively stable from the 2020 average of 29, and a reduction of 1.35 from the 2019 average of 31. Although population stabilization and reduction in the Juvenile System -- both in Detention and Residential -- is apparent, there are no staff reductions in the FY 2022 Adopted Budget in order to maintain the 8:1 staffing ratio required in youth facilities while the impacts of COVID-19 are still felt and extended leaves are being taken in the Department.

Similar reductions were also made in FY 2021 with \$929,604 being placed in the Reduced ADP Reserve in the FY 2021 Adopted Budget. The additional reduction from the adult system totaling \$1,550,837 is being added to this reserve in the FY 2022 Adopted Budget which increases the total of this reserve to \$2,480,441. This funding is being reserved in the event staff are needed back due to adult and juvenile population increases to maintain state required staffing ratios.

SMART Building Maintenance Reserve – \$1,097,444

The SMART Building Reserve will be continued in FY 2022 at a cost of \$1,097,444 to cover maintenance costs for the SMART building purchased in FY 2009 and for the new SMART building constructed by the County in FY 2011. The reserve has covered maintenance costs for the new building since January 2012. This reserve is funded by a maintenance fee included in the lease agreements between Travis County and Adult Probation (CSCD).



FISCAL YEAR 2022 ADOPTED BUDGET
SECTION II – BUDGET ORDERS

COMMISSIONERS COURT ORDER
SETTING BUDGET FOR TRAVIS COUNTY
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2022

DATE: September 28, 2021

STATE OF TEXAS §
COUNTY OF TRAVIS §

RECITALS

By Commissioners Court Order dated September 28, 2021, 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, 2021.

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, 2021 and ending September 30, 2022 and filed with this Commissioners Court, the County Clerk and the County Auditor on September 24, 2021.

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 Commissioners Court, the County Clerk and the County Auditor on September 24, 2021.

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 28, 2021, at 1:00 p.m., in the Commissioners Courtroom, 700 Lavaca Street, First Floor, Austin, Texas 78701.

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

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

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

ORDER

The Commissioners Court of Travis County, Texas, makes the following orders that relate to the adoption and implementation of the Travis County Budget for the fiscal year beginning October 1, 2021 and ending September 30, 2022:

1. The budget for Travis County, Texas, for the period beginning October 1, 2021 and ending September 30, 2022 includes the following documents, which were filed with the County Clerk and County Auditor on September 24, 2021 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 2022 Issuances,
 - 1.3 Current Proposed Budget for Voter Authorized Bonds for Fiscal Year 2022 Issuances,
 - 1.4 Position List which includes new positions,
 - 1.5 Elected Officials salaries as stated in the Order Setting Salaries for Elected Officials for Fiscal Year Ending September 30, 2022 dated August 31, 2021,
 - 1.6 The Budget Rules for Fiscal Year 2022 which govern the expenditures of funds under the Proposed Budget,
 - 1.7 Auditor's Revenue Estimate, and
 - 1.8 Recapitulation Financial Statement.

2. The budget for Travis County, Texas, for the period beginning October 1, 2021 and ending September 30, 2022 includes the following documents, which are not yet available and will be filed with the County Clerk on or before December 15, 2021, 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 2021 and properly encumbered balances at the end of the Fiscal Year 2021, including balances initially pre-encumbered and encumbered prior to Fiscal Year 2021, to the extent that they do not exceed \$715,000,000 and are used for the purpose pre-encumbered or encumbered on or before

September 30, 2021,

- 2.2 Capital account balances as of September 30, 2021 to the extent that they do not exceed \$500,000,000,
 - 2.3 An amount of Voter Authorized Bonds, Certificates of Obligation and State Highway Bonds, if any, to be issued that does not exceed \$300,000,000, and
 - 2.4 Re-appropriated grant funds for the end of Fiscal Year 2021 not to exceed \$450,000,000 in accordance with the terms of the grant contracts.
3. The total of adding the Total All Funds amount referenced in 1.8 under Recapitulation of Financial Statement and the amounts estimated in 2.1, 2.2, 2.3, and 2.4 of this order shall establish the total adopted budget for expenditures and is not to exceed \$3,413,466,517.
 4. The budget for Travis County for the period beginning October 1, 2021 and ending September 30, 2022 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, 2022, 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 28, 2021,

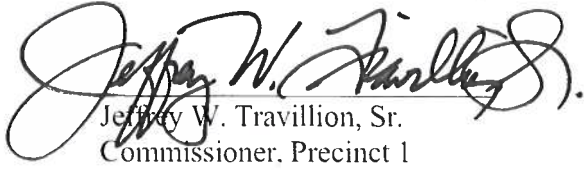
on motion made by: Judge Brown

and seconded by: Commissioner Gomez

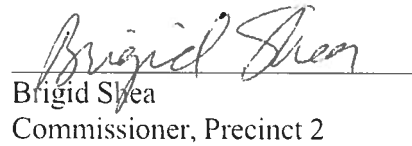
and those voting in favor of the motion have signed their names below:



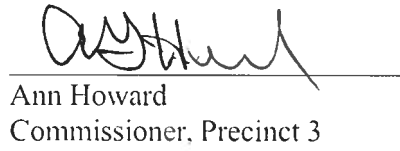
Andy Brown, County Judge



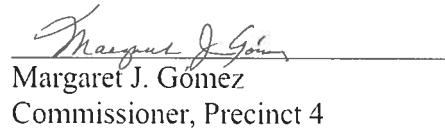
Jeffrey W. Travillion, Sr.
Commissioner, Precinct 1



Brigid Shea
Commissioner, Precinct 2



Ann Howard
Commissioner, Precinct 3



Margaret J. Gomez
Commissioner, Precinct 4

Members voting against budget: _____

Members abstaining from voting on budget: _____

Members absent: _____

COMMISSIONERS COURT ORDER
MAKING TAX LEVIES FOR COUNTY OF TRAVIS, TEXAS
FOR THE TAX YEAR BEGINNING JANUARY 1, 2021

STATE OF TEXAS §
COUNTY OF TRAVIS §

It is necessary to levy Ad Valorem taxes for County of Travis on each \$100 valuation of all taxable property in Travis County for the tax year beginning January 1, 2021, which will be due no later than January 31, 2022 at the following tax rates:

MAINTENANCE AND OPERATIONS

\$0.307311 Total Maintenance and Operations Tax

DEBT SERVICE:

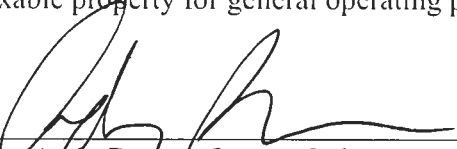
\$0.050054 Total Debt Service Tax

I. On motion by: Commissioner Gómez
 Seconded by: Commissioner Shea

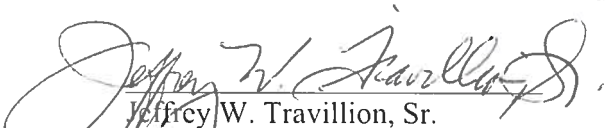
The following was adopted by the Commissioners Court on September 21, 2021:

It is moved that the property tax rate be increased by the adoption of a tax rate of \$0.307311 for maintenance and operations, which is effectively a three and five tenths percent (3.5%) increase in the tax rate, and there is hereby levied for the current tax year an ad valorem tax of \$0.307311 for each \$100 valuation of all taxable property for general operating purposes.

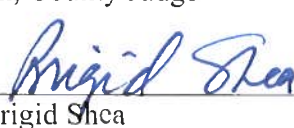
Voting in favor of the Motion:



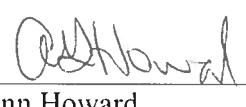
Andy Brown, County Judge



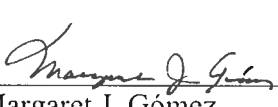
Jeffrey W. Travillion, Sr.
Commissioner, Precinct 1



Brigid Shea
Commissioner, Precinct 2



Ann Howard
Commissioner, Precinct 3



Margaret J. Gómez
Commissioner, Precinct 4

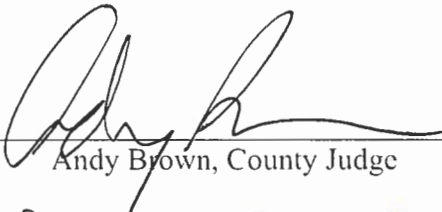
THE TAX RATE WILL EFFECTIVELY BE RAISED BY THREE AND FIVE TENTHS OF A PERCENT (3.5%) AND WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL INCREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$10.39.

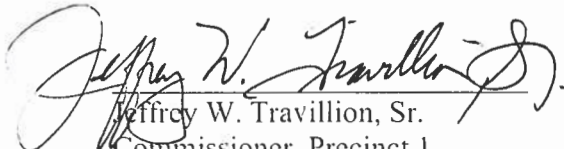
II. On motion by: Commissioner Travillion
 Seconded by: Commissioner Gómez


The following was adopted by the Commissioners Court on September 21, 2021:

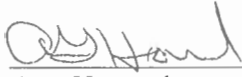
There is hereby levied for the current tax year an ad valorem tax of \$0.050054 for each \$100 valuation of all taxable property for debt service and to provide sinking funds and to pay interest on the outstanding debt issuances which include both bond issues and certificates of obligation.

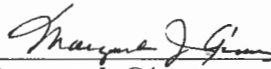
Voting in favor of the motion:


 Andy Brown, County Judge


 Jeffrey W. Travillion, Sr.
 Commissioner, Precinct 1


 Brigid Shea
 Commissioner, Precinct 2


 Ann Howard
 Commissioner, Precinct 3


 Margaret J. 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 \$0.307311 for maintenance and operations and a tax rate of \$0.050054 for debt service and a total County tax rate of \$0.357365 for each \$100 valuation of all taxable property has been levied for the current tax year.

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

RECITALS

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


ORDER

The Commissioners Court of Travis County, Texas hereby orders that Tuesday be the day of the week on which Commissioners Court convenes in regular terms no less than once each month during the fiscal year commencing October 1, 2021 and ending September 30, 2022.

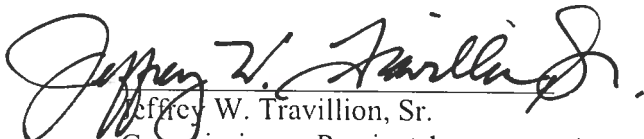
The Commissioners Court of Travis County, Texas hereby further orders that September 30, the last work day of the Travis County fiscal year be the day of the year on which Commissioners Court convenes its annual regular term during the fiscal year commencing October 1, 2021 and ending September 30, 2022.

Date of Order: September 28, 2021


TRAVIS COUNTY COMMISSIONERS COURT



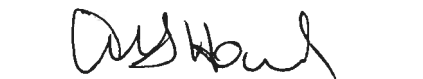
Andy Brown, County Judge



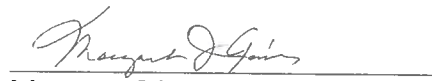
Jeffrey W. Travillion, Sr.
Commissioner, Precinct 1



Brigid Shea
Commissioner, Precinct 2



Ann Howard
Commissioner, Precinct 3



Margaret Gómez
Commissioner, Precinct 4

COMMISSIONERS COURT ORDER
SETTING SALARIES FOR ELECTED OFFICIALS
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2022

TRAVIS COUNTY, TEXAS

RECITALS

In accordance with the TEX. LOC. GOV'T CODE ANN., §152.013, the Commissioners Court is adopting an order setting 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, 2021 and ending September 30, 2022:

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, 2021 and ending September 30, 2022.

This order is adopted at an open meeting of Commissioners Court of Travis County, Texas, held on August 31, 2021,

on motion made by Brigid Shea,

and seconded by Jeffrey Travillion.

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

Abstained

Andy Brown, County Judge

DocuSigned by:
Jeffrey Travillion
38D10DAB088649F...

Jeffrey W. Travillion, Sr.
Commissioner, Precinct 1

DocuSigned by:
Brigid Shea
49E111C88FCC406...

Brigid Shea
Commissioner, Precinct 2

DocuSigned by:
Ann Howard
C9FFD0713B4148F...

Ann Howard
Commissioner, Precinct 3

DocuSigned by:
Margaret Gómez
135467A0CD184E1...

Margaret Gómez
Commissioner, Precinct 4

Attachment A

| Elected Official ¹ | Total FY 2022 Annual Salary |
|---|-----------------------------|
| District Judge (County Supplement) ² | \$18,000 |
| Court at Law Judge | |
| 0-4 Years | \$157,000 |
| 4-8 Years | \$171,000 |
| 8-12 Years | \$185,000 |
| 12+ Years ³ | \$193,400 |
| District Attorney (County Supplement) | \$64,120 |
| Probate Judge ^{3,4} | \$193,400 |
| Justice of the Peace 1-5 ⁶ | \$127,586 |
| County Attorney | \$203,120 |
| County Judge ⁵ | \$161,330 |
| County Commissioner 1-4 | \$139,733 |
| Constables 1-5 | \$116,544 |
| Sheriff | \$169,901 |
| District Clerk | \$145,919 |
| County Clerk | \$145,919 |
| Tax Assessor-Collector | \$145,729 |
| County Treasurer | \$130,157 |

END NOTES TO ATTACHMENT A

1. Travis County offers health care coverage for every county employee and elected official. If a county employee or elected official had and continues to have other health coverage and has continuously declined this county coverage since September 30, 2003, that person may receive an additional \$184.86 per month. This amount may, at that person's option, be added to their total annual Fiscal Year 2022 salary or placed in an IRS approved flexible spending account for the reimbursement of health care or dependent care expenses.
2. Effective October 1, 2010, the District Judge elected as Administrative Judge for Criminal Courts can be and has been compensated \$5,000 for the additional administrative duties involved.
3. This includes \$8,400 of longevity pay based on 12 or more years of service as a County Court at Law Judge or Probate Judge as of January 1, 2021.
4. Since January 1, 2015, the Probate Judge has been elected and serving as the Presiding Judge of the Statutory Probate Judges of Texas. For the additional duties as Presiding Judge, he receives \$42,000 each year.
5. This includes \$4,800 paid for service on the Travis County Juvenile Board.
6. Justices of the Peace are eligible to receive \$6,300 as longevity pay if they have served for 12 years as a Justice of the Peace.

BOARD OF DIRECTORS ORDER

STATE OF TEXAS §
COUNTY OF TRAVIS §

RECITALS

The Board of Directors has by Order dated September 21, 2021 set the tax rate and levied taxes based on the debt requirements identified in Travis County Bee Cave Road District # 1 budget for the fiscal year beginning October 1, 2021.

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, 2021 and ending September 30, 2022, which is attached to this order as Attachment A.

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;

ORDER

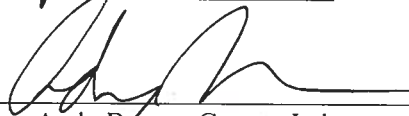
At a regular meeting of the Board of Directors of the Travis County Bee Cave Road District # 1 of Travis County, Texas held on September 21, 2021, the following Order was adopted:

on motion made by: Commissioner Howard

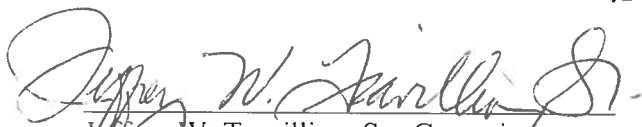
seconded by: Commissioner Shea

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, 2021 and ending September 30, 2022, as stated in Attachment A, is hereby finally approved and adopted. 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 21, 2021.




Andy Brown, County Judge
Board Member



Jeffrey W. Travillion, Sr., Commissioner
Board Member



Brigid Shea, Commissioner
Board Member



Ann Howard, Commissioner
Board Member



Margaret J. Gómez, Commissioner
Board Member

Attachment A

Travis County Bee Cave Road District # 1

Fiscal Year 2022
Tax Year 2021
Budget

Estimated Available Balances & Debt Service Fund Requirements

| | | |
|-------------------------|-------------------|---------------------|
| Beginning Fund Balance | | \$304,171.59 |
| Revenues: | | |
| Current Taxes | \$835,907.00 | |
| Delinquent Taxes | \$0.00 | |
| Interest Revenue | <u>\$2,000.00</u> | |
| Total Revenues | | \$837,907.00 |
| Expenditures: | | |
| Principal | \$710,000.00 | |
| Interest | \$213,785.50 | |
| Miscellaneous Fees | \$2,000.00 | |
| Appraisal District Fees | <u>\$6,500.00</u> | |
| Total Expenditures | | \$932,285.50 |
| Ending Fund Balance | | <u>\$209,793.09</u> |

AN ORDER OF THE BOARD OF DIRECTORS OF THE TRAVIS COUNTY BEE CAVE ROAD DISTRICT # 1 OF TRAVIS COUNTY, TEXAS, MAKING TAX LEVIES FOR THE TAX YEAR BEGINNING JANUARY 1, 2021

DATE: September 21, 2021

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, 2021, which will be due no later than January 31, 2022:

DEBT SERVICE: \$0.197324 to provide for the payment of principal and interest.

I. The Board of Directors of the Travis County Bee Cave Road District # 1 adopts the following on September 21, 2021:

On motion by: Commissioner Howard

Seconded by: Commissioner Shea

There is hereby levied for the tax year beginning January 1, 2021, an ad valorem tax of \$0.197324 for each \$100 valuation of all taxable property for debt service and to provide sinking funds and to pay interest on the outstanding debt issuance.

Voting in favor of the motion:

[Signature of Andy Brown]
Andy Brown, County Judge
Board Member

[Signature of Jeffrey W. Travillion, Sr.]
Jeffrey W. Travillion, Sr., Commissioner
Board Member

[Signature of Brigid Shea]
Brigid Shea, Commissioner
Board Member

[Signature of Ann Howard]
Ann Howard, Commissioner
Board Member

[Signature of Margaret J. Gomez]
Margaret J. Gomez, Commissioner
Board Member

II. The Board of Directors of the Travis County Bee Cave Road District # 1 adopts the following on September 21, 2021:


On motion by: Commissioner Howard

Seconded by: Commissioner Shea

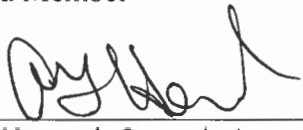
The only component of the Travis County Bee Cave Road District # 1 tax rate for the tax year beginning January 1, 2021, having been approved herein, there is hereby levied for that tax year a total Travis County Bee Cave Road District # 1 ad valorem tax of \$0.197324 for each \$100 valuation of all taxable property.

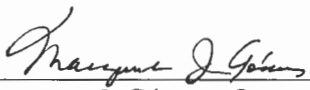
Voting in favor of the motion:

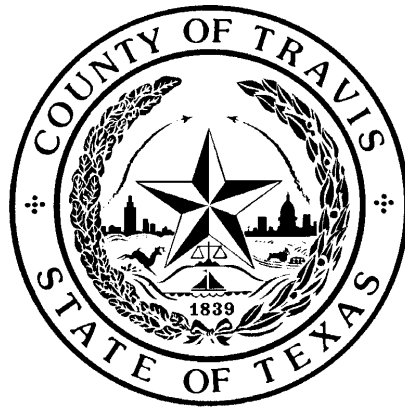

Andy Brown, County Judge
Board Member


Jeffrey W. Travillion, Sr., Commissioner
Board Member


Brigid Shea, Commissioner
Board Member


Ann Howard, Commissioner
Board Member


Margaret J. Gómez, Commissioner
Board Member



FISCAL YEAR 2022 ADOPTED BUDGET

SECTION III – APPENDICES

FINANCIAL AND DEBT POLICIES

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

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

GENERAL FINANCIAL GUIDELINES

COUNTY BOND RATING

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

INVESTMENTS

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

ENDING FUND BALANCE

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

USE OF ONE-TIME REVENUES

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

PERFORMANCE MEASURES

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

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

PHYSICAL ASSETS

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

BUDGET ADHERENCE

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

PUBLIC SCRUTINY

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

COLLABORATION

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

PROCUREMENT

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

INVESTMENTS IN HUMAN DEVELOPMENT

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

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

EXECUTION OF COURT APPROVED PROGRAMS

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

GENERAL BUDGETING GUIDELINES

PLANNING BEFORE BUDGETING

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

DEPARTMENTAL BUDGET REQUESTS

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

ANNUALIZING THE COST OF NEW POSITIONS AND PROGRAMS

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

CAPITAL PLANNING

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

COUNTY-WIDE ISSUES

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

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

MID-YEAR BUDGET INCREASES

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

MATCHING FUNDING TO EXPENDITURES

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

DEBT GUIDELINES**DEBT POLICY**

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

SHORT TERM DEBT

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

USE OF OUTSTANDING CERTIFICATES OF OBLIGATION

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

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

RESERVES GUIDELINES

GENERAL FUND AND DEBT SERVICE RESERVES

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

CAPITAL ACQUISITION RESOURCES ACCOUNT

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

ALLOCATED RESERVES

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

OTHER RESERVES

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

UNALLOCATED RESERVE

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

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

REVENUE GUIDELINES

TAX RATE

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

NON-PROPERTY TAX REVENUE

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

REVENUE BENCHMARKING

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

Approved by the Commissioners Court on January 30, 2001.

Chapter 22. Debt Policy¹

Contents:

| | |
|--------|------------------------------|
| 22.001 | Purpose 1 |
| 22.002 | [Reserved for Expansion] 1 |
| 22.003 | General Approach to Debt 1 |
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22.001 Purpose

- (a) The purpose of this policy is to provide guidance governing the issuance, management, and continuing evaluation and reporting of all Travis County debt obligations. This policy provides parameters for Commissioners Court debt issuance decisions. Travis County is committed to sound capital financial management practices. Debt management policies help guide capital planning and ensure sound financial management practices associated with the issuance of debt. These guidelines are meant to be parameters in serving the public interest, not absolute terms.
- (b) This policy will be reviewed by the Planning and Budget Office annually for compliance, and will be reviewed by the Commissioners Court at least once every five years to ensure the policy is relevant and up to date.

22.002 [Reserved for Expansion]

22.003 General Approach to Debt

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

- (1) Travis County will provide essential services to the community in a timely and sufficient manner using current revenues.
- (2) Travis County will provide necessary equipment, facilities, and infrastructure in a timely manner using the most cost-effective method of payment available for such expenditures.
- (3) Travis County will strive to finance routine purchase and replacement of capital equipment, such as computer equipment, furniture, and "down payments" on larger capital projects through the Capital Acquisition Resources account (CAR) from current operating revenues. CAR is adjusted annually through the budget process. The purpose of the CAR

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

is to reduce or to eliminate the need for issuing debt or entering into any other financing arrangement for recurring operating equipment purchases.

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

22.004 Long-Term Debt

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

- (1) The expenditure is legally required of the County, and penalties or fines could be imposed on the County if the expenditure is not made.
- (2) The expenditure will be used for a project that has been categorized as a safety project per specific criteria approved by Commissioners Court.
- (3) A financial analysis demonstrates that during a stipulated term Travis County would spend significantly less.
- (4) The expenditure is for the purchase of real estate (including buildings, land, or right-of-way) where delays for a bond referendum would impede the County's ability to negotiate and be competitive on behalf of the taxpayers.
- (5) The voters have previously approved the issuance of general obligation bonds but, for valid reasons, certificates of obligation must be substituted for such bonds to carry out the voters' authorization.
- (6) The expense is for necessary planning services or acquiring options for a future capital project that will be submitted to the voters.

22.005 Capital Expenditures

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

22.006 Process to Determine Needs

- (a) Expenditures for capital improvements and equipment will be requested, justified, and approved as part of the annual County budget process. The recommended method of finance for such expenditures will be specified prior to budget adoption.
- (b) Each year prior to the issuance of debt, the Planning and Budget Office will prepare a report analyzing all recommended expenditures proposed to be financed with debt. The report will:

- (1) Explain the impact the proposed new debt will have on the County's debt service tax rate,
 - (2) Provide an analysis of such impact on the average county taxpayer, and
 - (3) Provide the impact of the issuance of the proposed County debt on industry standard primary guideline ratios and secondary guideline ratios, including the impact of the general obligation debt of other taxing entities in Travis County (schools, cities, special districts).
- (c) The Facilities Management Department will review and assess major building/facility renovation or construction projects advanced as part of the County's facilities master plan. Smaller projects will be reviewed through the budget process prior to consideration by the Commissioners Court.
 - (d) The Transportation and Natural Resources Department will review and assess projects that include roads, drainage, or parks prior to consideration by the Commissioners Court.
 - (e) The Commissioners Court will consider staff recommendations for projects to be undertaken, the timing of those projects and the source of funding to be provided for accomplishment of those projects.

22.007 Debt Principles²

- (a) The County may issue General Obligation Bonds, Certificates of Obligation, Revenue Bonds, Refunding Bonds, State Highway Bonds, Tax Notes, and other debt instruments authorized for issuance by a county in accordance with the Texas Government Code or other applicable law.
- (b) Debt proceeds will be invested in accordance with the Travis County Investment Policy and Procedures and applicable state laws. Derivatives will not be used in connection with investment of debt proceeds or in connection with issuance of debt.
- (c) A debt service fund balance of at least 11% of total debt service requirements for the current fiscal year will be targeted to ensure availability of funds to meet the debt service payments in the event of tax revenue shortfalls. It is the County's practice to budget a reserve from year to year that is targeted to maintain a fund balance of 11%.
- (d) The term of any debt supported by ad valorem taxes should not exceed 20 years, and should never exceed the useful life of the asset being financed or the weighted average useful life of a group of assets when multiple assets are funded in a single issue.
- (e) Except in the case of revenue producing facilities, debt will not be issued for the purpose of making debt service interest payments. If interest capitalization

² 22.007(c) amended January 15, 2019, Item 17.

becomes necessary, it will only be used for three years or the period of the construction phase, whichever is the shorter period.

- (f) Delays in repayment of principal will be part of the debt structure only if in a particular circumstance such delay is seen to be in the County's best financial interest.
- (g) Interest earnings on voter approved bonds which have been sold will be retained in the project until that project is completed unless the Commissioners Court has instructed otherwise in a bond covenant. Funds not needed for the project after its completion will be either transferred to the Interest and Sinking Fund to mitigate the need to increase the debt service tax rate or may be used for projects of a similar nature as allowed by law. Excess funds will not be allowed to increase the scope of the original project without additional justification and analysis.
- (h) Interest earnings and savings on Certificates of Obligation may be used to reduce the issuance of new certificates for projects that are allowed in the authorizing order.
- (i) Debt redemption shall be provided for, based upon the advice of the County's independent municipal financial advisor.
- (j) Guidelines in the form of industry-standard ratios will be reviewed in conjunction with each debt issuance to provide a framework within which to view overall Travis County debt. Those guideline ratios include:
 - (1) Primary Guidelines
 - (A) Net bonded debt to taxable value should not exceed the range of 1.0%- 1.5%.
 - (B) Net bonded debt to population should not exceed \$800 per capita.
 - (C) Debt service to total expenditures (operating expenditures and debt service combined) shall be approximately 20% or less.
 - (2) Secondary Guidelines
 - (A) A total debt target of 5% of taxable value for all overlapping debt in Travis County (county, city, school district, and other) will be established, in concert with cooperative efforts toward sharing this goal with the other debt-issuing entities.
 - (B) Annual short-term debt service payments to total debt service shall be approximately 25% or less.
 - (C) Short-term debt service payments to total General Fund expenditures shall be approximately 5% or less.
- (k) The annual debt analysis will show the anticipated net bonded debt to taxable value and the net bonded debt per capita that will be shown as a part of an upcoming official statement.

- (l) Travis County may issue debt using the sale method recommended by the County's independent municipal financial advisor (competitive, negotiated, or private placement) deemed to be in the best financial interest of the County.
- (m) Travis County may issue refunding bonds as recommended by the County's independent municipal financial advisor when deemed to be in the best financial interest of the County.
- (n) Travis County may utilize reimbursements resolutions that express the County's intent to reimburse itself for expenditures made related to capital programs for which debt will be issued.
- (o) Travis County will follow its written post-issuance federal tax compliance procedures for tax- exempt debt.

Schedule 14

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

| | Fiscal Year Ended September 30 | | | |
|--|---------------------------------------|--------------------------|--------------------------|--------------------------|
| | 2012 | 2013 | 2014 | 2015 |
| Assessed value of <i>real</i> property | \$ 113,340,515,940 | \$ 116,608,086,108 | \$ 125,151,246,186 | \$ 142,703,927,488 |
| Debt limit rate | x 25 % | x 25 % | x 25 % | x 25 % |
| Amount of debt limit | 28,335,128,985 | 29,152,021,527 | 31,287,811,546 | 35,675,981,872 |
| Unlimited Tax Bonds | 198,166,335 | 207,334,735 | 222,877,143 | 181,772,609 |
| Legal debt margin | <u>\$ 28,136,962,650</u> | <u>\$ 28,944,686,792</u> | <u>\$ 31,064,934,403</u> | <u>\$ 35,494,209,263</u> |
| Total debt applicable to the limit as a percentage of debt limit | 0.70% | 0.71% | 0.71% | 0.51% |

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 | | | | | |
|--------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| \$ 167,795,328,442 | \$ 192,052,773,308 | \$ 210,818,386,774 | \$ 232,595,979,625 | \$ 252,776,076,542 | \$ 267,079,691,857 |
| x 25 % | x 25 % | x 25 % | x 25 % | x 25 % | x 25 % |
| 41,948,832,111 | 48,013,193,327 | 52,704,596,694 | 58,148,994,906 | 63,194,019,136 | 66,769,922,964 |
| 154,749,155 | 137,679,742 | 144,491,311 | 151,490,000 | 172,560,000 | 184,225,000 |
| <u>\$ 41,794,082,956</u> | <u>\$ 47,875,513,585</u> | <u>\$ 52,560,105,383</u> | <u>\$ 57,997,504,906</u> | <u>\$ 63,021,459,136</u> | <u>\$ 66,585,697,964</u> |
| 0.37% | 0.29% | 0.27% | 0.26% | 0.27% | 0.28% |

Schedule 15

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 | | | |
|---|---------------------------------------|-------------------------|-------------------------|-------------------------|
| | 2012 | 2013 | 2014 | 2015 |
| Assessed value of all taxable property | \$ 123,337,210,719 | \$ 128,405,120,800 | \$ 137,002,312,328 | \$ 155,121,388,557 |
| Debt limit rate | x 5 % | x 5 % | x 5 % | x 5 % |
| Amount of debt limit | <u>6,166,860,536</u> | <u>6,420,256,040</u> | <u>6,850,115,616</u> | <u>7,756,069,428</u> |
| Amount of debt applicable to debt limit: | | | | |
| Gross bonded debt | 655,566,335 | 646,334,735 | 673,962,143 | 708,297,609 |
| Less: Amounts set aside to repay general debt | <u>14,377,853</u> | <u>18,264,468</u> | <u>18,252,771</u> | <u>16,046,634</u> |
| Total amount of net debt applicable to debt limit | <u>641,188,482</u> | <u>628,070,267</u> | <u>655,709,372</u> | <u>692,250,975</u> |
| Legal debt margin | <u>\$ 5,525,672,054</u> | <u>\$ 5,792,185,773</u> | <u>\$ 6,194,406,244</u> | <u>\$ 7,063,818,453</u> |
| Total net debt applicable to the limit as a percentage of debt limit | 10.40% | 9.78% | 9.57% | 8.93% |

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 | | | | | |
|--------------------------------|-------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| \$ 180,623,105,483 | \$ 204,906,973,065 | \$ 223,809,098,806 | \$ 245,945,723,994 | \$ 266,407,255,764 | \$ 280,975,393,312 |
| x 5 % | x 5 % | x 5 % | x 5 % | x 5 % | x 5 % |
| <u>9,031,155,274</u> | <u>10,245,348,653</u> | <u>11,190,454,940</u> | <u>12,297,286,200</u> | <u>13,320,362,788</u> | <u>14,048,769,666</u> |
| 720,509,155 | 696,569,742 | 716,671,311 | 1,077,075,000 | 1,091,115,000 | 1,063,665,000 |
| <u>15,803,203</u> | <u>15,917,083</u> | <u>10,324,995</u> | <u>12,691,038</u> | <u>12,539,374</u> | <u>22,002,082</u> |
| <u>704,705,952</u> | <u>680,652,659</u> | <u>706,346,316</u> | <u>1,064,383,962</u> | <u>1,078,575,626</u> | <u>1,041,662,918</u> |
| <u>\$ 8,326,449,322</u> | <u>\$ 9,564,695,994</u> | <u>\$ 10,484,108,624</u> | <u>\$ 11,232,902,238</u> | <u>\$ 12,241,787,162</u> | <u>\$ 13,007,106,748</u> |
| 7.80% | 6.64% | 6.31% | 8.66% | 8.10% | 7.41% |

FY 2022 BUDGET GUIDELINES

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

Vision:

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

Mission Statement:

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

Guiding Principles:

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

Goals:

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

INTRODUCTION

The Budget Guidelines serve as the foundation to the Preliminary Budget and set the framework for the entire budget process. Travis County's FY 2022 budget will be developed in the shadow of the impact from COVID-19 pandemic as well as the continued weight of Senate Bill 2 (SB 2) and, more recently, the February winter storms. SB 2 reduced the cap on the tax rate increase that the Commissioners Court can consider without voter approval to no more than 3.5 percent. This limitation on local control requires us to think creatively and strategically as we ensure the service needs of our residents are met in this new fiscal environment.

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

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

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

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

Performance data is invaluable to the County's resiliency efforts because it informs decision makers on maximizing the effective use of tax dollars. It also informs the public about progress the County is making towards achieving countywide, departmental, and programmatic goals. Continued efforts to improve strategic planning and performance measure data will increase the quality and use of the County's SAP Budget and Planning module (SBP), enhancing program performance transparency.

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

ECONOMIC OUTLOOK

The local and national economy was in a sustained period of prosperity until early 2020 and the onset of the coronavirus (COVID-19) outbreak. Business closures, shelter-at-home policies, and other social distancing behavior practiced by government entities, businesses, and individuals to stem the spread of the virus contributed to an economic downturn that ended a historic trend of healthy job growth and historically low unemployment. The information that follows is based on economic indicators for the national, state, and local levels available at the time the FY 2022 Budget Manual was developed.

ON THE NATIONAL FRONT

In its December 2020 Economic Outlook, the Organization for Economic Co-operation and Development (OECD) noted that the response to COVID-19 including health policies, vaccinations, and fiscal aid from governments is expected to lift global GDP in 2021. OECD predicts that the recovery will be greatest among countries that have the virus under better control, but many countries will still be below 2019 output levels and below projections made before the pandemic. Much of the speed of recovery depends on the speed of vaccine distribution, and OECD estimates that delays could weaken the economic outlook.

According to the Bureau of Economic Analysis (BEA), real GDP for the U.S. increased by an annualized rate of 33.4 percent in the third quarter of 2020 up from a projected 31.4 percent decrease estimated in the second quarter of 2020. The improving GDP rate reflects the impact of lifting pandemic restrictions on businesses and activities and of households and businesses receiving government fiscal assistance. This is an increase compared to the growth rate of 2.6 percent in the third quarter of 2019.

In October, Randal K. Quarles, Vice Chair of the Federal Reserve System, noted that the pandemic precipitated the most abrupt decline in U.S. and global economic activity in recorded history, and praised the banking system for its resiliency and the policy efforts that were able to swiftly calm financial markets. As of December 2020, and after two previous cuts in March, the Federal Reserve has left the interest rate unchanged. They maintain a target rate range of 0 to 0.25 percent. The Federal Reserve predicts no fluctuations in rates until 2023 due to the continued uncertainties associated with the pandemic.

THE TEXAS ECONOMY

The COVID-19 pandemic continues to present challenges to the Texas economy. The first Texas COVID-19 case was reported in March 2020 as Texas was already battling a downturn in the economy in the oil and gas sector. These combined events resulted in unprecedented economic turmoil where the unemployment rate, Texas GDP, and real estate activity all reached historic lows. State and local leaders have taken steps to address the public health emergency, and recent data shows that the Texas economy is in a period of economic recovery even though COVID-19 cases in the state continue to trend upward.

Subsequent “stay-at-home” orders issued in response to COVID-19 had a negative impact on the state’s real GDP, but the state has seen recent indicators of economic recovery due to the lifting of restrictions on businesses and activities. The U.S. Bureau of Economic Analysis (BEA) reported that real GDP increased by an annualized, seasonally adjusted rate of 29.7 percent in the third quarter of 2020 up from a projected 29 percent decrease estimated in the second quarter of 2020. For reference, the compound annual growth rate between the third quarter of 2019 and the third quarter of 2020 decreased by 3.4 percent. BEA reported Texas’ real GDP increased by an annualized, seasonally adjusted rate in the third quarter of 2019 at 4.8 percent.

Many industries were forced to halt business as COVID-19 presented challenges to ensure a safe environment. This step to limit the spread of COVID-19 resulted in unprecedented job loss with nearly 3.6 million Texans having filed for unemployment relief between mid-March and September 2020, as reported by The Texas Tribune. Texas’ 45-month consecutive job growth came to a halt in March 2020, with the 12-month percentage job growth change from February 2020 to March 2020 being only 1.7 percent. In April 2020, the U.S. Bureau of Labor Statistics reported the unemployment rate at 13.5 percent for Texas, surpassing the State’s previous record for highest unemployment rate of 9.2 percent in November 1986 due to an oil bust. The April 2020 rate was a non-annualized increase of 10 percent from April 2019, when the unemployment rate was 3.5 percent.

The U.S. Bureau of Labor Statistics reported the unemployment rate for November 2020 at 8.1 percent, an increase of 1.2 percent from July 2020’s 6.9 percent unemployment rate and a 0.2 percent decrease from June’s 8.3 percent rate.

The Federal Reserve Bank of Dallas reported Texas job growth slowed in September and estimated a weak first quarter in 2021, noting that projections and forecasts remain uncertain as COVID-19 continues to present fiscal challenges. According to the Texas Employment Forecast, 680,800 jobs will be lost in Texas this year. However, the Federal Reserve Bank of Dallas expects job growth to increase as vaccines are more widely available.

Texas continues to make strides despite current financial circumstances. Chief Executive Magazine named Texas the “Best State for Business” for the 16th year in a row based on its survey of CEOs, noting the state’s extremely business-friendly characteristics and policies. Texas has also produced the most exports of any state every year since 2002 and accounted for 20.1 percent of U.S. goods exports in 2019, according to Census Bureau data. In 2019, Texas exports were valued at over \$330 billion.

The Real Estate Center at Texas A&M states that Texas’ economy and the oil industry are gradually recovering from the impacts of COVID-19. Texas remains the top U.S. producer of both crude oil and natural gas. The state accounted for 41 percent of the nation’s crude oil production and 25 percent of its marketed natural gas production in 2019 according to the U.S. Energy Information Administration. The demand for oil has significantly decreased due to lower rates of commuting and traveling because of the pandemic. On April 20, 2020, the price for one barrel of West Texas Intermediate crude dropped to -\$37.63 a barrel, forcing producers to pay buyers to take crude off their hands as

reported by The Texas Tribune. As of October 9, 2020, the price for one barrel of West Texas Intermediate crude is \$40.60, which shows signs of recovery for the oil and gas industry.

The Census Bureau estimates Texas' population has grown 15.3 percent from April 2010 to July 2019, making it the second-fastest-growing state. Despite the economic impact of COVID-19, the number of housing sales in October 2020 was 36,531, representing a 23.9 percent increase from the number of housing sales in October 2019, due to historically low interest rates and a steady demand as reported by the Texas Real Estate Center. The median home price in November 2020 in Texas was valued at \$269,000, a year-over-year growth rate of 12.5 percent.

Texas Comptroller Glenn Hegar's biennial revenue estimate, published in January 2021 prior to the legislative session, estimated a negative beginning fund balance of \$0.95 billion for the 2022-2023 state budget due to shortfalls in revenue collection related to the pandemic. The Legislature will need to pass a supplemental appropriations bill to address the shortfall which affects the remainder of FY 2021 budgeted expenditures. Additionally, the Comptroller estimated total revenue available for spending to be \$112.53 billion for the 2022-2023 budget, down from the \$119.58 billion estimated to be available at the time the 2020-2021 budget was passed.

After the 2021 census, Texas is projected to gain three Congressional seats, and the state anticipates substantial job growth and increased political influence in lieu of the reapportionment of Congressional seats. This gain is a result of an expanding populous. This increase will give Texas greater influence in the political and economic sector.

In February a major winter storm hit many states across the country spreading snowfall, ice, and freezing temperatures. Texas was particularly impacted as millions were left without power and water amid freezing temperatures for the better part of a week. Governor Abbott issued a disaster declaration for all 254 counties on February 18th, and on February 20th, the White House issued a major disaster declaration including approval for individual assistance for 77 Texas counties and public assistance for all 254 counties. On February 22, an additional 31 counties were approved for individual assistance. Per the Texas Tribune, state agencies reported spending an additional \$41 million on the storm with local governments reportedly spending \$49 million. These numbers include only the fraction of local governments who reported their spending. The Perryman Group, a Texas-based economic research firm, projects that the winter storm could end up costing state and local governments anywhere from \$195 billion to \$295 billion. Governor Abbott added the winterization of Texas' power system as an emergency item in the state's 87th Legislative Session.

THE TRAVIS COUNTY ECONOMY

Prior to the COVID-19 public health crisis the Travis County economy continued to grow at a rapid pace. According to the American Community Survey, the total population of the County grew from 1.25 million in 2018 to 1.27 million in 2019, an approximately 2.0 percent growth rate. According to the Bureau of Labor Statistics (BLS) the average weekly wage for residents increased by 4.9 percent with the annual wage increasing from \$67,924 in 2018 to \$71,284 in 2019. Total median household income for the County increased from \$76,392 to \$80,726, approximately a 5.7 percent growth rate, while median housing costs increased by only 1.4 percent over the same period. Among households that own their homes, median income increased by 2.3 percent from \$111,310 to \$113,913 while housing costs only increased by 0.78 percent. However, renters saw substantial improvement in their incomes over the same period, with the median income of renting households increasing from \$51,943 to \$57,220, or approximately 10.2 percent, while housing costs increased by only 1.9 percent. According to data from the Real Estate Center at Texas A&M University (REC), housing sales within Travis County increased by approximately 4 percent over the same period while the median price of sales increased from \$346,000 to \$361,500 (a 4.5 percent change).

Although most economic data for localities arrives on a one- to two-year lag, early indicators point to a substantial contraction in the Travis County economy for 2020 due to the COVID-19 pandemic. According to the Bureau of Labor Statistics, the unemployment rate in the County increased from 2.6 percent in February 2020 to a high of 12.4 percent in April 2020 as state and local officials issued “stay-at-home” orders, effectively shutting down the economy due to the pandemic. As of November 2020, the unemployment rate had receded to 5.9 percent, below the 8.1 percent reported for the state of Texas. Data for November 2020 on non-farm wage and salary employment by major industry reported by the BLS points out those industries continuing to be most affected by the pandemic: the two industries with employment that declined the most year-over-year were Information (11.3 percent decline) and Leisure and Hospitality (20.6 percent decline).

The housing market in Travis County was also affected by the pandemic. According to the REC, housing sales in April and May, which are typically high, saw year-over-year declines of 28 percent and 36 percent. November and December, by contrast, have seen an unusually high number of sales: November sales increased by 25 percent year-over-year while December sales increased by 18 percent. The median sale price of homes also increased substantially by 20 percent year-over-year to \$435,000 as of December 2020. The number of months of housing inventory, an indicator for how long the current for-sale inventory would last given the current sales rate if no additional new homes were built, currently stands at 0.6 months – the lowest number since the REC began reporting the indicator in 2015.

Wells Fargo Securities notes that Austin is in a position for steady growth in 2021 despite the effects of the pandemic. The Austin area has evolved into a technology hub and is continuing to attract more technology-based employers, among other fields. According to Forbes, future projections show growth in technology careers, particularly in the Austin area. Apple currently has more than 6,000 employees in Austin and Google is expanding throughout the greater Austin area.

COVID-19 RESPONSE

In the Spring of 2020, the County began to actively respond to the COVID-19 global pandemic. The Commissioners Court focused on public safety through increased safety precautions, deep cleanings, and the distribution of Personal Protective Equipment (PPE). Telework was deployed where possible while frontline employees continued serving the community. The Planning and Budget Office has delivered frequent updates on the budget and revenue impacts from the COVID19 pandemic to Commissioners Court during the development of the FY 2021 budget. The County assessed the impact of various stay at home orders and economic shocks on the County’s financial health. In addition, the Commissioners Court acted quickly to safeguard financial flexibility in light of the uncertainty of the pandemic’s immediate and expected longer-term impact. On April 14, 2020 the Commissioners Court approved a hiring freeze, which halted personnel actions for Commissioners Court departments and a voluntary freeze for elected and appointed officials. Late in the budget process, the hiring freeze was approved to continue into FY 2021 with an expiration at the end of December.

The County also reduced operating and capital expenses. Offices and departments were asked to review expected expenditures and reduce expenditures where they were able to do so responsibly. In addition, offices and departments were asked to delay larger operating and capital projects if the delay would not impact the County’s ability to meet mandated requirements. Furthermore, the County optimized the FY 2020 debt issuance based on project needs allowing us to reserve \$35 million in cash for FY 2021 in order to assist with potential revenue uncertainty. These funds will be used to offset future debt issuances if they are not needed for County operations due to revenue shortfalls stemming from COVID.

In the summer of 2020, the Commissioners Court provided direction to calculate the tax rate in the manner of a special taxing unit for FY 2021, which in turn will preserve the Commissioners Court’s tax rate flexibility for the FY 2022 budget process. This flexibility may be needed given the continued impact of the COVID-19 pandemic and the winter storms of 2021.

COVID-19 RELIEF FUNDING

Travis County received \$61.1 million of Coronavirus Relief Fund (CRF) funding created under the CARES Act of 2020. The County secured, monitored, and allocated the funding while also hiring a consultant to assist with the strategic allocation of funds. This funding was used to help support small cities within Travis County, provide allocations to small businesses through TCTX Thrive, provide rent and mortgage assistance, food distribution and other social services, fund an interlocal agreement with the City of Austin for joint response efforts, and support County direct response costs. These federal resources were fully spent or encumbered by December 30, 2020. Travis County has also pursued several other grants as well as reimbursements from the Federal Emergency Management Agency (FEMA) to help mitigate the cost of the County’s response. In addition, the County was awarded multiple grants to assist in the cost of the November 2020 election.

Table 1
Travis County CRF Allocations

| Program as of January 22, 2021 | Budget |
|--|----------------------|
| County Direct Response | \$ 25,672,240 |
| County Joint Response | 7,425,242 |
| HHS COVID Outreach | 200,000 |
| HHS Food Distribution | 1,518,400 |
| HHS Rent and Mortgage | 5,500,000 |
| HHS Workforce Development / Child Care | 2,240,000 |
| Small Cities | 6,090,862 |
| TCTX Serve | 2,500,763 |
| TCTX Thrive | 10,000,000 |
| Total | \$ 61,147,507 |

On January 21, 2021, Travis County received an additional \$10.6 million of CRF funding as part of the additional funding for Coronavirus relief that Congress passed on December 21, 2020 in the Consolidated Appropriations Act, 2021. The funding is for emergency rental assistance for eligible households as part of the federal Emergency Rental Assistance Program, and the County is currently evaluating the best plan for distributing these funds. On March 10, 2021 the U.S. Congress passed the American Recovery Plan Act of 2021 that includes the Local Coronavirus Fiscal Recovery Funds. As part of this Act the County expects to receive funding for use in responding to the COVID-19 pandemic or the economic downturn caused by it, including revenue replacement. The County is currently evaluating the best plan for the use of these funds which must be used prior to the end of 2024.

VACCINE DISTRIBUTION

In December 2020, the Moderna and Pfizer COVID-19 Vaccines received an Emergency Use Authorization from the U.S. Food and Drug Administration and the Johnson & Johnson one dose vaccine was approved in late February 2021. The United States has ordered some 400 million doses of vaccines in total with staggered arrival dates through July 2021. Texas continues to receive doses of the vaccines and distribute them to hospitals, pharmacies, local health

departments, freestanding emergency rooms, and other clinics throughout the state to distribute to the community in a phased approach prioritizing health care workers, teachers and childcare workers, individuals over 50, and people with certain chronic medical conditions.

In mid-February 2021, in response to a letter of request signed by Judge Andy Brown and the County Judges of Bastrop, Caldwell, and Hays Counties, along with the CEO's of Ascension Seton and CommUnity Care Health Centers, the State of Texas, via the Department of State Health Services and the Division of Emergency Management, allocated Ascension Seton 3,000 first-doses of vaccine to kick-start the plan for a drive-thru mass-vaccination site at Circuit of The Americas. The success of the first drive-thru event on February 27th resulted in another 10,000-dose allocation in early March. With approval of the new Johnson & Johnson single-dose vaccine, along with announced efforts to ramp up production of other approved vaccines, it is anticipated that Travis County will continue these vaccination efforts, in addition to work being done by the City of Austin, in the near future.

LEGISLATIVE UPDATE AND FINANCIAL CONSIDERATIONS

One of the biggest factors impacting the development of the FY 2021 budget, outside of the onset of the pandemic, was SB 2, approved in the 86th Legislature in 2019. SB 2 took effect in 2020 and will limit the County's flexibility to raise revenue and best respond to community needs. This law will challenge the County to plan more strategically for future budget years to continue to provide essential, desired services.

The bill generally prohibits counties from raising the maintenance and operations (M&O) above a rate yielding 3.5 percent more revenue than in the year prior starting in 2020, excluding revenue from new construction, unless the voters approve the tax rate in a referendum. However, Section 26.04 (c-1) of the Tax Code authorizes the governing bodies, such as Travis County, which is not a special taxing unit, to direct the designated officer to calculate the voter approval tax rate of Travis County in the manner provided for a special taxing unit if the governor of Texas or the president of the United States declares that any part of the County of Travis is a disaster area during the current tax year.

On March 13, 2020, after the Centers for Disease Control affirmed COVID-19 as a global pandemic, President Donald Trump declared a nationwide emergency pursuant to section 501 (b) of the Stafford Act, and Governor Greg Abbott declared the COVID-19 pandemic as a disaster in the State of Texas. The voter-approval tax rate for a special taxing unit is 8 percent, which was the same limit Travis County was under for more than 30 years prior to SB 2. Local governments may seek to tax above the 3.5 percent as a part of this provision as a result of the impact of COVID-19.

Texas' 87th Legislature's Regular Session began on January 12, 2021. The Texas House elected Representative Dade Phelan as the new Speaker of the House. Governor Abbott originally outlined five emergency items for the legislative session including expanding broadband internet access, discouraging local governments from defunding police, reforming the bail system, ensuring election integrity, and providing civil liability protection for business operating in the pandemic. In response to the state experiencing a winter storm natural disaster that heavily impacted the state's power system, the Governor added an additional emergency item to fund the winterization of the state's power system. Lieutenant Governor Dan Patrick announced bills that he considers priorities this session as well, many of which echo Governor Abbot's priorities around power grid stability, statewide broadband access, pandemic liability protection for businesses, election security, the bail system, and funding for police. Additionally, he identified a bill that would ban taxpayer funded lobbying which would impact the work of the County's Intergovernmental Relations Office (IGR).

The Travis County IGR staff provided Commissioners Court with a legislative update in advance of the legislative session. Due to revenue shortfalls, the State may reduce grants to local governments specifically in the areas of

criminal justice, indigent defense, and mental health services. Additionally, Commissioners Court approved, the prioritized monitoring and opposing of legislation that would create or expand unfunded mandates for counties and legislation that may further artificially cap county revenue sources and supporting legislation that would provide flexibility in the homestead exemption, allow local governments to accept bids in electronic form only, and remove requirements for balanced billing on STAR Flight services. A number of bills artificially capping county revenue sources and bills that provide homestead exemption have already been filed. PBO is providing analysis and recommendations on these and other bills, and will continue to monitor them should they move through the 87th Legislature as Travis County prepares for the FY 2022 budget process.

FY 2022 BUDGET CONSIDERATIONS

The Budget Guidelines include known budget considerations that will need to be addressed during the FY 2022 budget process as well as estimated impacts expected in the next three to five years. Planning parameters also need to account for the increased uncertainty brought by the pandemic, and the restrictions placed on Travis County as a result of SB 2. Protection against increased uncertainty has been included in the FY 2021 Adopted Budget and will be considered thoughtfully in the FY 2022 budget process through the strategic use of healthy reserves.

To better position the County in future years in light of these challenges, the County is again in the early stages of embarking on a large-scale strategic planning effort. These efforts were paused in 2020 in the midst of the COVID-19 pandemic and its impact on County operations and finances. A robust strategic plan with community input will assist the County in prioritizing resources in the long-term.

For the FY 2022 budget process, estimates of known budget drivers are identified and included in this document. These cost drivers and other budget priorities are discussed below and must be weighed seriously by the Commissioners Court early in the process in order to provide clear direction to PBO in the formulation of the Preliminary Budget.

DEPARTMENTAL TARGET BUDGETS

The FY 2022 Target Budget represents the FY 2021 Adopted Budget plus the annualized impact of any new increases approved during FY 2021, less any one-time expenses and other reductions related to pilot programs and programs that have been moved from ongoing to one-time, plus any needed corrections. The current Target Budget amount for FY 2022 is \$715.2 million (including \$678.4 million in departmental base budgets) and represents initial requirements to continue approved programs in offices and departments for the next fiscal year at current service levels. This number includes ongoing funding built into reserves and capital budgets that allows the Commissioners Court the flexibility to make long-term decisions midyear and issue less future debt by cash funding recurring capital needs.

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

As previously noted, revenue cap legislation will impact future budgetary flexibility. Therefore, PBO has proposed additional, partnered review of departmental budgets. This partnered review was intended to begin in the FY 2021 budget process with the development of a template for the Planning and Budget Office. The COVID-19 pandemic delayed that review. However, it is our intent to develop this template this year. Once a template is developed, PBO can work with departments to examine how best to present information to Commissioners Court. As stated last

year, this review would not be a performance audit but would instead be a more in-depth review of a department’s structure, including mandated and discretionary programs and past budget patterns, in order to provide the Commissioners Court with a fuller view of how resources are spent within the office or department.

AVERAGE DAILY POPULATION

The single largest expense of the annual budget is operating the County’s jail. The County has focused on reducing the Average Daily Population (ADP) in the Travis County Jail through diversion and other justice programs. Programs throughout the justice system have successfully reduced the jail population over time resulting in the need for less County staff to operate these facilities under state required staffing ratios.

The adult system ADP for February 2021 was 1,742, which is 491 less (22.0 percent) than February 2020 and 512 less (22.7 percent) than February 2019.

Table 2
Travis County Adult Inmate Population Comparisons for February 2019 to 2021

| Monthly Average | ADP | # Change from FY21 | % Change from FY21 |
|-------------------|-------|--------------------|--------------------|
| 2021 February Avg | 1,742 | N/A | N/A |
| 2020 February Avg | 2,233 | -491 | -22.0% |
| 2019 February Avg | 2,254 | -512 | -22.7% |

The average population in the Juvenile Probation Department, including the Residential and Detention programs, has decreased year over year, as seen in the following table.

Table 3
Travis County Juvenile Average Daily Population for Residential and Detention Programs for February 2019 to 2021

| Monthly Average | ADP | # Change from FY21 | % Change from FY21 |
|-------------------|-----|--------------------|--------------------|
| 2021 February Avg | 67 | N/A | N/A |
| 2020 February Avg | 59 | 8 | 13.6% |
| 2019 February Avg | 86 | -19 | -22.1% |

Based on the reduced population figures for adults and juveniles in Travis County’s custody, the FY 2021 Adopted Budget included related reductions of \$2,795,624 and 41 FTEs. More specifically, the Sheriff’s Office budget was reduced by \$2,269,921 and 33 FTEs and the Juvenile Probation Department’s budget was reduced \$525,703 and eight FTEs. These savings based on lower staffing requirements since there were less adults and juveniles in our custody. These reductions were used to help balance the FY 2021 Adopted Budget, which had significantly less new ongoing resources as a result of the impact of COVID-19.

It should be noted that similar reductions to the budget and FTEs for these departments were made in the FY 2020 Adopted Budget. A portion of the reductions taken in FY 2020, \$1,929,604, were held in a special purpose reserve for FY 2020 so that positions could be restored if these populations increased. This reserve was reduced to \$929,604 in the FY 2021 Adopted Budget due to the continued reductions to the adult and juvenile populations and the assumption that this trend would continue and result in less of need to maintain the reserve at this level in the event resources were needed to add back for state required staffing ratios.

To facilitate a safe environment during the COVID-19 pandemic, the Sheriff’s Office opened residential units that normally would not be in use with a low ADP. These units assisted in necessary isolation and quarantine efforts and

may make it difficult for additional staffing reductions to occur if these health and safety protocols remain in place. PBO will continue to monitor the ADP and staffing levels and adjust the budget and FTEs as needed when conditions allow.

MAINTENANCE AND OPERATIONS BUDGET DRIVERS

Estimated budget drivers have been consolidated into the table below. These budget categories are discussed in greater detail in the next section. Budget drivers such as these generally represent projected FY 2022 expenditures that, unless other direction by Commissioners Court is provided, will require additional funds to be made available either through significant reallocations of existing County resources or by the addition of new ongoing resources.

Table 4
FY 2022 Preliminary Cost Drivers

| <i>Category</i> | Preliminary Estimate |
|--|----------------------|
| Target Budgets in Millions | \$715.2 |
| <i>Workforce Investments & Countywide Budget Drivers</i> | |
| Compensation & Benefits | 15.9 |
| Interlocal Agreements | 1.6 |
| BCP Transfer & Waller Creek TIF | 2.0 |
| Subtotal Workforce Investment & Countywide Budget Drivers | \$19.5 |
| <i>Program Specific Budget Drivers</i> | |
| TIDC Public Defender Office Grant Match/Indigent Attorney Fees/Justice Related | 4.8 |
| General Maintenance of Current Effort (MCE) | 4.5 |
| Tech-related Maintenance of Current Effort (MCE) | 2.8 |
| Pilot Projects | 0.6 |
| Subtotal Program Specific Budget Drivers | \$12.7 |
| Total | \$747.4 |
| Preliminary Estimated Increase | \$32.2 |

WORKFORCE INVESTMENTS AND COUNTYWIDE BUDGET DRIVERS

COMPENSATION & BENEFITS

COMPENSATION

The Travis County Commissioners Court prioritizes its employees in recognition that they execute the County’s Vision, Mission, and Goals. Travis County has a compensation philosophy that emphasizes the importance of recruitment, motivation, and retention of quality employees that are capable of providing exemplary service for the residents of Travis County. This goal is achieved by using a total compensation system that is fair, flexible, and market competitive. While compensation encompasses much more than direct wages, the guidelines will address funding for potential salary increases. The following table summarizes employee salary standard compensation increases since FY 2017.

Table 5
History of Employee Salary Compensation, FY 2017 – FY 2021

| <i>Employee Type</i> | <i>FY 2017</i> | <i>FY 2018</i> | <i>FY 2019</i> | <i>FY 2020</i> | <i>FY 2021</i> |
|---------------------------------|--------------------------------|---|---|---|---|
| Classified (Standard Increases) | 2.5% across the board increase | 2.0% across the board increase ¹ | 2.5% across the board increase ² | 3.0% targeted increase ³ | 2.0% across the board increase ⁴ |
| Classified (Other) | 1st year of Benchmark Study; | 2nd year of Benchmark Study; Compression | 3rd year of Benchmark Study; Compression | Full Market Salary Survey; \$15 County Minimum Wage & Compression | N/A |
| Peace Officer Pay Scale (POPS) | One Step Increase | One Step Increase | One Step Increase; 2% Scale Increase | One Step Increase | One Step Increase |

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

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

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

4 Ongoing salary increase for regular classified employees who were hired as of March 31, 2020.

Classified Employees: The Compensation Committee is charged with making recommendations to the Commissioners Court about compensation-related matters for the upcoming fiscal year. Per County Code §114.043, each year during January, the Chair of the Compensation Committee reconvenes the Compensation Committee and then reports their recommendation to the Commissioners Court. The Compensation Committee prioritized funding the Benchmark Study in FY 2022. The Committee noted that funding for the Benchmark Study in successive years should also be a priority of the Commissioners Court and failure to fully fund the studies will have a significant negative impact on employee compensation equity, especially because the FY 2020 Benchmark Study was not funded.

The Human Resources Department (HRMD) will be working on the Benchmark Study through the spring and will discuss it as well as any other workforce efforts with the Commissioners Court in May 2021.

Peace Officer Pay Scale (POPS) Employees: These employees are on a step scale with progression through the scale based on steady, incremental movements from one step to the next in years when this type of increase is approved by Commissioners Court. The Commissioners Court has directed staff to complete a review of the structure of the pay scale and a review of market considerations. A working group of stakeholders is developing recommendations that will be presented later in the budget process. The budget drivers presented for compensation provide sufficient flexibility to fund one step increase for employees on the Peace Officer Pay Scale, based on past practice, resources, and the working group’s preliminary discussions on structural changes to the scale. The cost of these recommendations will be further refined with feedback from the working group and the Commissioners Court. The POPS pay scale was last increased in FY 2019 by 2.0 percent.

Finally, funding for the third year of the Elected Officials Market Salary Survey is included in the FY 2022 Cost Drivers for planning purposes, with the understanding that additional direction is needed from the Commissioners Court

regarding any proposed changes to elected official’s salaries for FY 2022. The Elected Officials Market Salary Survey was last funded in FY 2020.

FY 2023-2025 Considerations: Employee Compensation is typically the County’s largest cost driver. Each fiscal year compensation is included in the cost drivers in order to account for these expenses as early in the budget process as possible. Due to the constraints of SB 2, the County’s financial flexibility is diminished, and this effort will become more difficult in future years. The Commissioners Court has a clear commitment to its workforce and ensuring fair and reasonable total compensation. This approach includes not only cash compensation, but also health insurance, life insurance, retirement annuity, vacation leave, sick leave, personal leave, free parking, holidays and elements of work/life balance (when comparable and measurable), and employee mobility.

BENEFITS

1. HEALTH BENEFITS

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

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

Table 6
Increases in County’s Rate Contribution to Employee Health Plan FY 2017 to FY 2021

| <i>Fiscal Year</i> | <i>Original Actuary Estimate</i> | <i>Final Budget Increase after Plan Design Changes</i> |
|--------------------|----------------------------------|--|
| 2017 | 6.4% | 4.0% |
| 2018 | 11.2% | 4.9% |
| 2019 | 3.4% | 0.0% |
| 2020 | 3.1% | 2.1% |
| 2021 | 1.9% | 0.0% |

For FY 2022, PBO recommends planning for an estimated 2 percent increase in the health plan contributions plus consideration of eligible new retirees projected to be added to the plan. The estimate used for FY 2022 is based on a 2 percent increase, which is roughly the five-year compounded annual growth rate (CAGR). The table above also demonstrates that plan design changes, prepared early in the year by the Benefits Committee, generally assist in reducing the original anticipated impact. Such changes also further refine the plan to ensure that the long-term costs are more sustainable to the County and plan participants.

FY 2023-2025 Considerations: HRMD, the benefits consultant, and the Employee Benefits Committee will continue to work to improve the plan to provide better health care coverage and control costs. A strategic plan for maintaining a comprehensive benefit plan for County employees, retirees, and covered dependents will be developed that

considers long-term cost increases as well as the overall stability of the plans. PBO will assist in exploring tenure-based contributions for retiree health care by utilizing the earmarked funds in the Allocated Reserve. The development of key performance metrics related to Travis County Health Clinics will also be examined, including a review of utilization, employee outreach, and effective marketing efforts for the Travis County Health Clinics.

2. RETIREMENT

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

As members of TCDRS, Travis County employees contribute to the retirement system at actuarially determined rates. County employees contribute 7 percent of their salary (the highest allowed by TCDRS) to the County retirement plan, as set by Commissioners Court.

TCDRS notified Travis County that the County’s required contribution rate for FY 2021 is 16.08 percent of salaries. However, the FY 2021 Adopted Budget maintains the 16.19 percent of salaries which is slightly above (less than 1.0 percent) the required rate to prepare for potential increases in future budget years and safeguard the County’s funded ratio. TCDRS will inform the County of the new required contribution rate during the FY 2022 budget process, likely in May. The FY 2022 estimate included in the planning parameters assumes a 3.31 percent increase based on the ten-year CAGR. The table below provides a brief history of the required contribution rate and the rate increases in the County’s contribution to the Retirement Plan.

Table 7
County’s Retirement Rate Contribution History, FY 2017 – FY 2021

| <i>Fiscal Year</i> | <i>Contribution Rate</i> | <i>Retiree COLA Awarded</i> | <i>Funded Ratio</i> | <i>Rate Increase</i> |
|--------------------|--------------------------|-----------------------------|---------------------|----------------------|
| 2017 | 14.32% | - | 83.26% | 4.75% |
| 2018 | 14.91% | - | 86.31% | 4.12% |
| 2019 | 15.34% | 50% CPI | 86.98% | 2.88% |
| 2020 | 16.19% | - | 85.66% | 5.54% |
| 2021 | 16.19% | - | 86.50% | 0.0% |

FY 2023-2025 Considerations: TCDRS gives employers various suggestions to keep rates stable, including adopting a rate higher than the required rate, adjusting plan benefits, and paying extra lump sums for cost of living adjustments (COLAs) when implementing. These suggestions and other tools should be given the same amount of review and consideration as the County gives compensation and health benefits, especially as the number of retirees grows over the next decade.

It will be important to continue strengthening our plan through our funded ratio based on contributions from the County and anticipated retiree annuities. The County’s informal goal is to work towards a funded ratio of 90 percent in the near future.

Employee Public Hearing: Commissioners Court will hold an employee public hearing on employee-related issues and invites all County employees, employee groups, and retirees to give the Commissioners Court feedback for

consideration for the FY 2022 budget. The hearing date will be on Thursday, May 27, 2021. HRMD will send out a notice to all employees in advance of the hearing.

INTERLOCAL AND OTHER AGREEMENTS

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

Through the Public Health Interlocal Agreement, the City of Austin Public Health Department provides epidemiology, vital records, environmental health services, disease surveillance, chronic disease and injury prevention, health promotion services, and social service contracts targeted specifically to subpopulations of the County experiencing an undue burden of morbidity and mortality throughout the City of Austin and Travis County. The City of Austin Animal Services Department enforces regulations, provides shelter for lost or homeless animals, implements wildlife management strategies, and works to achieve live outcomes for sheltered pets under the Animal Control Services Interlocal Agreement. The Travis County portion of the Public Health and Animal Control Services Interlocal Agreements is based on a cost-sharing formula driven by the percentage of Travis County residents in the unincorporated area.

As part of Travis County's response to the ongoing COVID-19 public health crisis, Travis County entered into a new interlocal agreement with the City of Austin to share the cost of combating the pandemic in 2020. A total of \$7,425,242 was reimbursed to the City of Austin for costs incurred between March and December of 2020. The County and City are currently working on a new agreement to share costs in 2021. The FY 2021 budget has an emergency reserve totaling \$17,000,000 and funds may be used from this reserve to meet the County's continued response to COVID-19.

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

The Combined Transportation, Emergency & Communications Center (CTECC) and Regional Radio System (RRS) are cooperative agreements that benefit public safety and public service within the region by coordinating resources in the County as well as providing effective radio and wireless coverage for those assets across the region.

The Hazardous Materials (HAZMAT) Interlocal Agreement is a joint agreement between Travis County and the City of Austin to manage hazardous material removal throughout the county.

Through an ILA with Capital Metro, the County has a cost-sharing arrangement which is contingent on the County's inclusion in the Capital Metro regional Service Expansion Program and requires the County to complete a Transit Development Plan (TDP). Under this arrangement, the County has the opportunity to collect and leverage additional Federal Transit Administration (FTA) funding for transit services partially or wholly within the unincorporated areas of the County. These anticipated combined increases total \$1,600,000 in our initial cost drivers.

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

FY 2023-2025 Considerations: Work has continued on improving the negotiation and execution of ILAs. We will continue to explore potential improvements with the County Executives and our City counterparts to ensure that these contracts are efficient and effective and fit well into our annual budget planning process. These efforts will be even more critical since the City of Austin and County will both be under the same property tax restrictions from SB 2.

BALCONES CANYONLANDS PRESERVE (BCP) & WALLER CREEK TRANSFERS

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

Planning for FY 2022 includes a continuation of the freeze of the General Fund transfer at \$19.9 million. Similar to FY 2021, any additional calculated transfer amount will be reserved in the General Fund and set aside for future work required by the agreement, including permit extension and any related changes to the interlocal agreement with the City of Austin, given that this agreement prescribes the calculation methodology for the transfer. PBO will continue to work with Transportation and Natural Resources (TNR) with the objective of having a permanent recommendation in FY 2022. Any changes to the ILA for the BCP would require review through the BCP Coordinating Committee and approval by the City Council and Commissioners Court and may need to include other funding alternatives to assure that the permit is not impacted. The Commissioners Court may wish to receive an update on these efforts from TNR.

In 2008, Travis County entered into a 20-year agreement with the City of Austin for participation in the Waller Creek Tax Increment Finance Zone (TIF). As part of the 20-year agreement, Travis County contributes 50 percent of the property tax on the increase in value of real property in the reinvestment zone (tax increment) for TIF purposes. The tax increment will be used to help repay the debt that was issued by the City to build the Waller Creek Tunnel. The tunnel project consists of the construction of flood control improvements along lower Waller Creek that will provide 100-year storm event flood protection with no out-of-bank roadway flooding for the lower Waller Creek watershed. The project will reduce the width of the floodplain in the reinvestment zone area that will significantly increase the amount of developable land area in the lower Waller Creek watershed. The FY 2021 Adopted Budget included an increase of \$400,000 in the Waller Creek TIF estimated budget due to an increase in value of real property in the reinvestment zone. The total estimated County TIF contribution for fiscal year 2021 is \$2.3 million. The TIF contribution will not be finalized until certified values are received from the Travis Central Appraisal District and the County has an adopted tax rate. In the meantime, an incremental increase in funding based on historical annual increases is included in the FY 2022 planning parameters. These anticipated combined increases total \$2,000,000 in our initial cost drivers.

FY 2023-2025 Considerations: PBO will continue to work with Natural Resources staff on future planning efforts regarding the long-term maintenance of the permit with USFWS, the establishment of the BCP Visitor Center, and future land and karst acquisition in service of permit requirements.

TIDC PUBLIC DEFENDER OFFICE GRANT MATCH/INDIGENT ATTORNEY FEES/JUSTICE RELATED

In September 2019, the Texas Indigent Defense Commission (TIDC) awarded Travis County a state grant totaling \$20.1 million over four years to fund a countywide public defender office and for improvements to Capital Area Private Defender Services (CAPDS). The grant term began on April 1, 2020, and the County's grant contribution for FY 2022 is expected to be \$5,713,673. An additional \$3,528,271 will be included in the Annualization Reserve for additional program implementation occurring in FY 2023 to make sure funding is available for the next grant term. In FY 2022, \$350,261 of additional resources will be needed to increase the civil indigent attorney hourly rate from \$80 to \$85, a planned increase in the civil indigent attorney fee schedule. This increase will have an effective date of October 1, 2021. These rates are matched to the criminal attorney hourly pilot that is funded in the TIDC grant for the new Public Defender's Office and CAPDS improvements.

Indigent defense expenditures continue to increase annually, requiring significant new County resources. Investments in FY 2021 included an increase of \$300,000 for Civil Courts Legally Mandated Fees to align the base budget with projected expenditures. There was also a \$200,000 earmark against the Allocated Reserve for these expenses.

While there was no increase to the Criminal Courts Legally Mandated Fees budget for indigent defense expenses in FY 2021, there was a \$2,163,820 earmark against the Allocated Reserve for potential additional resources needed to address the backlog of cases due to the COVID-19 pandemic. Expenditures for the Civil Courts and Criminal Courts Legally Mandated Fees budgets will be monitored closely as information regarding the pandemic continues to develop and the need for additional resources for FY 2022 is evaluated.

Several one-time funded additions related to the closure of the Austin Police Department DNA lab will need to be re-evaluated for continued funding in the FY 2022 budget. CAPDS, the District Attorney's Office and the Juvenile Public Defender are completing their reviews and are now identifying cases that require additional scrutiny. Additional testing funds and a five-year contract with CAPDS for case review will be assessed by having further discussions with stakeholder departments on the amount of work needing to be executed in the next fiscal year. These anticipated combined increases total \$4,800,000 in our initial cost drivers.

FY 2023-2025 Considerations: The County's total grant match will be \$20.1 million over the four-year term of the TIDC grant to fund the public defender office and CAPDS improvements. By FY 2025, the Public Defender's Office and related programs will be fully implemented and completely County funded at a cost of approximately \$15 million.

GENERAL MAINTENANCE OF CURRENT EFFORT (MCE)

General Maintenance of Current Effort (MCE) include anticipated increases in various program areas. Information and Technology Services (ITS) will submit a request for an enterprise camera system, the addition of law enforcement body worn cameras and other patrol video upgrades. It is anticipated that the requested system will use cloud-based storage for ease of retrieval but will require ongoing operating resources. Other increases will likely include increased property insurance premiums, support for the Medical Examiner's Office and continuation of resources related impact of COVID-19 on County operations and implications of long term increased teleworking goals for applicable staff. These anticipated combined increases total \$4,500,000 in our initial cost drivers.

FY 2023-2025 Considerations: These are items that allow offices and departments to continue executing approved programs. Any increases are typically necessitated by factors such as property insurance premiums, election funding, increased contract costs, opening new facilities and legal or other requirements to maintain current operations.

TECH-RELATED MAINTENANCE OF CURRENT EFFORT (MCE)

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

ITS is also working to replace current Tiburon systems in Pretrial Services, Counseling and Education Services and the Sheriff's Department in FY 2022. Tiburon systems are nearing an end of life cycle and will require replacement case management systems for these departments, continuing similar efforts to replace the systems for the Adult and Juvenile Courts case management systems. In addition, funds will likely be evaluated to enhance IT security, statutorily required compliance programs, and other network improvements. These anticipated combined increases total \$2,800,000 in our initial cost drivers.

FY 2023-2025 Considerations: IT infrastructure is moving away from on premise hardware needs to requiring user-based licenses and "cloud" based technologies. As that transition occurs, ITS may require additional ongoing operating funds rather than one-time capital costs to serve their customers.

OTHER COURT IDENTIFIED PRIORITIES AND PILOT PROGRAMS

The Commissioners Court may, at its discretion, identify other priorities during the development of the FY 2022 budget process that could have an impact on the budget. These anticipated combined increases total \$600,000 in our initial cost drivers.

FY 2023-2025 Considerations: Revenue cap legislation highlights the importance of the County's pilot program process to ensure scarce funding is allotted to the most effective new programs or program expansions. Departments are encouraged to take advantage of the pilot program structure to test new programs and increase their overall effectiveness and efficiency. Finally, the FY 2021 Adopted Budget included a variety of earmarks that could materialize later in this fiscal year. Some of these earmarks represent one-time expenditures; however, there are some earmarks that could materialize into ongoing commitments by the Commissioners Court that will need to be budgeted for FY 2022 and beyond.

IDENTIFIED BUDGET RELATED MATTERS NOT INCLUDED IN BUDGET DRIVERS

Other known and unknown issues may directly impact the development of the FY 2022 Preliminary Budget or may require advance preparations for an impact in future budget years. PBO will work with offices and departments to continue monitoring issues that may materialize and will keep the Commissioners Court apprised of any substantive changes. Potential issues include, but are not limited to:

- Staffing needs (additional or repurposed positions) to fully meet all current workload requirements;
- Additional investments in new programs or service enhancements, including any outcomes from the strategic plan and the most recent facilities master plan;
- New unfunded/underfunded mandates;
- County response to natural disasters or other unforeseen events including COVID-19;
- Changes in assumptions that impact the calculation of the County's property tax collection rate and resulting revenue; and
- Other unexpected decreases in state or federal grant funds for established programs with proven results.

RESERVE LEVELS

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

Travis County has four primary types of budgeted reserves: the Unallocated Reserve, the Allocated Reserve, General Purpose Reserves, and Special Purpose Reserves. Maintaining appropriate Unallocated and General Purpose Reserve levels are important components of County financial policies and management practices. Special purpose reserves can also be used to set aside funding for future contractual obligations in instances where the final contractual requirement is determined after the adoption of the budget. Special purpose reserves provide the greatest flexibility for Commissioners Court oversight and input into the programs and expenditures supported by these reserved funds.

For FY 2022, the Unallocated Reserve will be recommended by PBO at the County's Reserve and Fund Balance Policy goal of no less than 11 percent of the total budgeted operating expenses for the General Fund as defined in the CAFR. An Allocated Reserve totaling 1 percent of budgeted expenditures, excluding earmarks, will be targeted in FY 2022 and an appropriate Capital Acquisition Resources (CAR) Reserve based on staff recommendations in the Preliminary Budget will be continued in FY 2022.

The Emergency Reserve was increased in FY 2021 by \$8,500,000 to \$17,000,000 for potential one-time expenditures related to the County's COVID-19 response and related delivery of service. This reserve, which serves as a buffer for the County against any potential softening of the economy, is evaluated every year to determine if this reserve should be reduced, maintained, or increased.

In addition, a Budget Stabilization Reserve totaling \$35,377,328 was established in FY 2021 to provide cash on hand for potential revenue or expenditure challenges related to COVID-19. One-time resources of \$35,377,328 were first identified as a result of changes to the County's FY 2020 debt issuance to reserve these funds considering uncertainty surrounding the impact of COVID-19. PBO will make recommendations concerning this reserve as part of the FY 2022 Preliminary Budget.

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

Finally, the FY 2021 Adopted Budget included a variety of earmarks that could materialize later in this fiscal year. Some of these earmarks represent one-time expenditures; however, there are some earmarks that could materialize into ongoing commitments by the Commissioners Court that will need to be budgeted for FY 2022 and beyond.

FIVE-YEAR FINANCIAL FORECAST

The annual five-year financial forecast for the County's operating budget provides the Commissioners Court the opportunity to place the upcoming budget process within a greater financial context. Constructing the annual budget process within a longer financial horizon allows for improved financial planning. The following five-year financial forecast is based on past budget and tax base growth, and tax rate trends. The assumptions underlying the projections were prepared in consultation with the Travis Central Appraisal District (TCAD) and the County Auditor's

Office. Forecast estimates reflect conservative growth assumptions based on current information and are intended to deliver a macro level perspective. Information specific to the upcoming fiscal year will be refined as the FY 2022 budget process unfolds.

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

PROPERTY TAXES, EXEMPTIONS AND HISTORICAL PROPERTY TAX RATES

County government is funded primarily by property taxes. The Travis County portion of the tax bill for a typical taxable homestead is approximately 15 percent of the overlapping total tax bill based on the FY 2021 Adopted Tax Rates for Travis County, Austin ISD, Austin Community College, Central Health, and the City of Austin. Along with the tax rate set by local taxing jurisdictions and property values appraised at market value by TCAD, exemptions are an important component of calculating the annual tax liability for a property. Texas law allows a variety of partial or complete exemptions from local property taxes. Exemptions lower the taxable value of a property and its associated tax liability. A partial exemption removes a percentage or fixed dollar amount of the property's value from taxation. An absolute or total exemption excludes the entire property from taxation. In most circumstances, exemptions require applications, which can be filed with TCAD. The general deadline for filing an exemption application is April 30. Specific information and exemption applications can be found at <https://www.traviscad.org/form-finder/>.

The Commissioners Court has offered the maximum allowed Homestead Exemption of 20 percent to eligible Travis County households for decades. In addition, Travis County offers an optional 65 and Older/Disabled Homestead Exemption of \$85,500 for eligible homesteads. The impact of COVID-19 on commercial properties will likely result in lower values for this portion of the tax base. It also appears that residential property values have continued to increase since last year. Based on initial discussions with the Travis Central Appraisal District (TCAD), the overall taxable value used to calculate the FY 2022 tax rate and property taxes will likely decrease for the first time since FY 2011. While the certified estimate will not be available until July 25, 2021, it appears that commercial properties will lose value from the impact of COVID-19. In addition, February winter storms could impact taxable values since there is a provision in the Property Tax Code that could provide a temporary exemption to properties with at least 15 percent damage. However, submission deadlines associated with this temporary exemption are not until May 28 and therefore, any financial impact from reductions to taxable values will not be fully known until later in the budget process. These changes along with other market conditions will likely shift the tax burden from commercial property owners to residential property owners and could result in a higher property tax increase for the average taxable homestead than the typical increase experienced in the past.

In past years, Travis County has carefully considered exemptions and has historically tried to increase the 65 and Older/Disabled exemption when it was able to do so. For FY 2022, PBO will work to analyze the potential impact to an increase to this exemption and bring back a recommendation by June 30 for consideration.

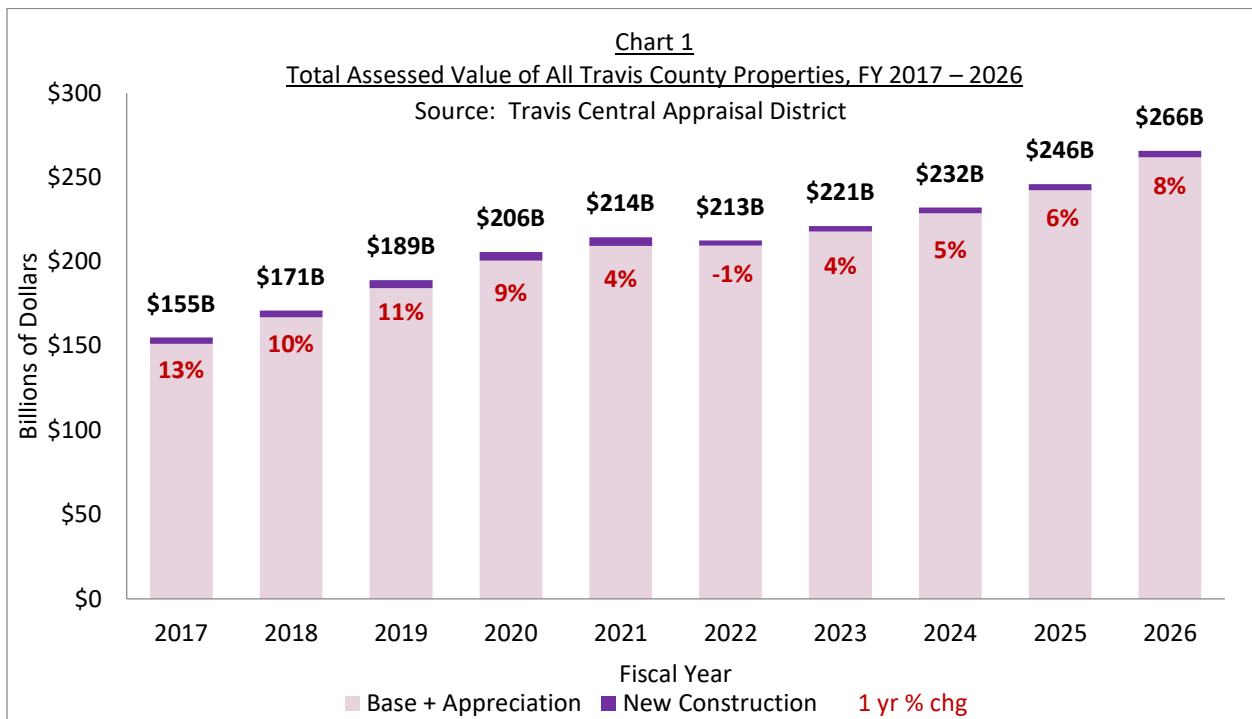
A summary of major exemptions for FY 2021 offered by Travis County, Central Health, City of Austin, Austin ISD, and Austin Community College is shown below.

Table 8
FY 2021 Homestead and Other Exemptions by Jurisdiction

| Jurisdiction | Homestead Exemption | 65 and Older Exemption | Disability Homestead Exemption |
|--------------------------|-------------------------|------------------------|--------------------------------|
| Travis County | 20% | \$85,500 | \$85,500 |
| | with minimum of \$5,000 | | |
| Central Health | 20% | \$85,500 | \$85,500 |
| | with minimum of \$5,000 | | |
| City of Austin | 10% | \$88,000 | \$88,000 |
| | with minimum of \$5,000 | | |
| Austin ISD* | \$25,000 | \$35,000 | \$25,000 |
| Austin Community College | 1% | \$164,000 | \$164,000 |
| | with minimum of \$5,000 | | |

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

The total taxable value for all Travis County properties increased from \$205.7 billion in the FY 2020 Adopted Budget to \$214.4 billion for the FY 2021 Adopted Budget (based on the certified values as of January 1, 2020), representing an increase of 4.2 percent. The certified value for FY 2021 included new property value of \$5.1 billion, which was essentially the same as in FY 2020 but still record breaking. The chart below highlights property tax base growth over the last five years and estimates conservative growth over the next five years, including the likely reduction to taxable values in 2022 (based on values as of January 1, 2021).



As noted above, the five-year financial forecast modeling scenarios include assumptions about the value of properties to be certified as of January 1, 2021, that will be used to prepare the FY 2022 budget. The Chief Appraiser will provide a certified estimate of this information in July. The “year one” assumptions serve as the baseline for the estimated net taxable value for the five-year planning horizon. These preliminary estimates will change as new information becomes available. The table below outlines the major assumptions PBO used for the estimated tax rate and corresponding revenue at this early stage of process.

Table 9
Travis County Tax Base Assumptions

| <i>Fiscal Year</i> | <i>New Construction Value</i> | <i>Net Taxable Value (NTV)</i> | <i>Total NTV Growth</i> |
|----------------------------|-------------------------------|--------------------------------|-------------------------|
| FY 2021 Certified Estimate | \$5.1 billion | \$214.4 billion | 4.2% |
| FY 2022 Projected | \$3.0 billion | \$212.5 billion | -1.0% |
| FY 2023 Projected | \$3.2 billion | \$221.0 billion | 4.0% |
| FY 2024 Projected | \$3.4 billion | \$232.1 billion | 5.0% |
| FY 2025 Projected | \$3.6 billion | \$246.0 billion | 6.0% |
| FY 2026 Projected | \$3.8 billion | \$265.7 billion | 8.0% |

New construction was a record high of \$5.1 billion for FY 2021 and has averaged \$4.6 billion over the last five years. This model uses a very prudent \$3.0 billion at this early stage of the budget process. Underlying assumptions will continue to be refined as we move closer toward the receipt of the January 1, 2021, certified estimate of the tax base that is scheduled to be received by July 25, 2021 and will be used in the final calculations of tax rates for the FY 2022 budget process.

Texas Counties relies on property taxes to fund the maintenance and operations of county services and program, which are primarily mandated by the state. Travis County property tax rates have averaged 3.84 percent above the No New Revenue M&O rate for the past 30 years. The rate over the past ten years has been slightly higher at 3.92 percent above the No New Revenue M&O rate. Both historical averages were less than half of the previously allowed 8 percent “rollback” tax rate.

SB 2 does not allow Commissioners to adopt a tax rate higher than 3.5 percent above the No New Revenue Maintenance and Operations (M&O) rate plus required debt service without voter approval unless special provisions from a declared disaster are in place. This combined rate is now referred to as the Voter Approval Rate. Forecast models continue to project resource limitations at the Voter Approval Rate.

Travis County continues to transition to more performance-based budgeting practices by strategically adding resources to programs willing to participate in an intense program review process at the conclusion of a pre-determined program pilot period. This approach, along with a focus on affordability, will force the budget to conform to a slower base budget growth rate in the future compared to recent years.

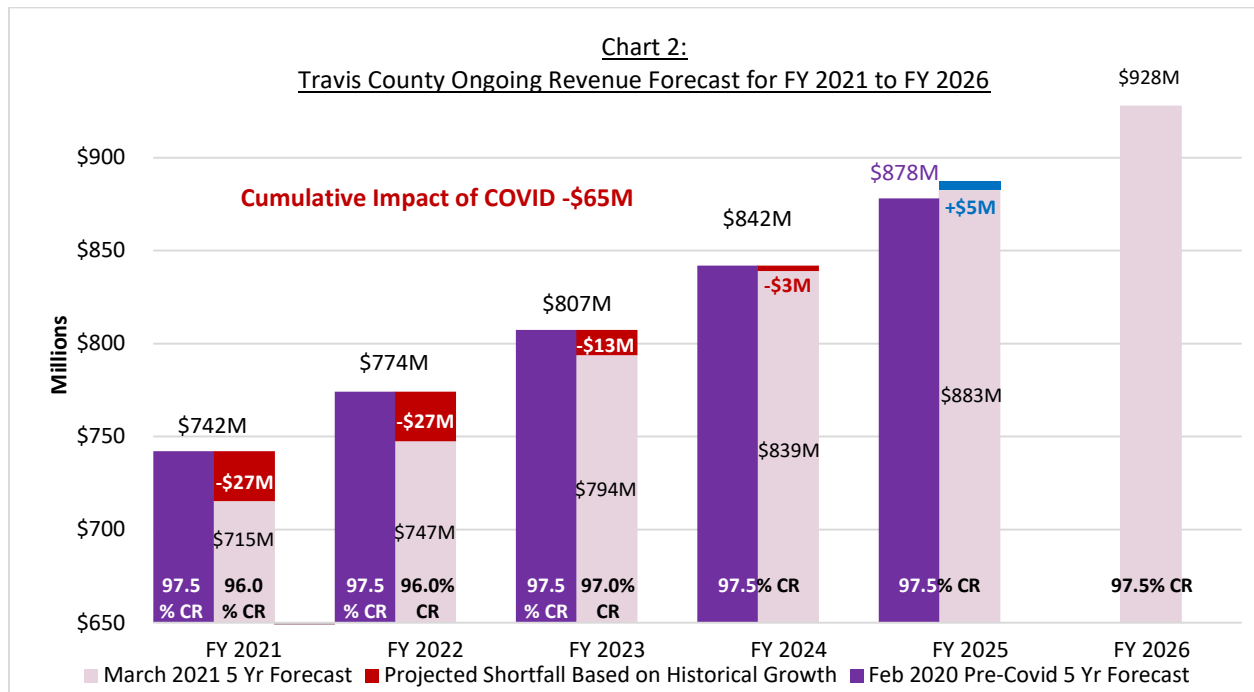
Budget growth at Travis County has been driven by a variety of factors rather than a single issue. Last year, our prior 10-year CAGR for base budgets was 5.5 percent per year looking back from FY 2010 to FY 2020. The updated historical growth rate from FY 2011 to FY 2021 is 5.3 percent and reflects a concerted effort to grow at a lower rate.

For FY 2021, departmental base budgets grew 4.5 percent, which was below the prior 10-year average. Further, the annual ongoing revenue growth for FY 2021 was half of one percent (0.5%) due to COVID-19. This was the smallest annual increase in over 30 years and equated to a modest overall increase of a mere \$3,890,702.

Continued growth at less than one percent, like the dramatically slow rate that occurred in FY 2021, is not sustainable without significant cuts to service levels. Nevertheless, it is anticipated that the revenue lost due to COVID-19 will return to pre-COVID-19 levels in future years. These non-property tax revenue categories include mixed beverage tax, park entrance fees, court filing fees and interest earnings as examples. In addition, it should be noted that the collection rate (determined by the County Auditor) for FY 2021 was reduced from 97.5 percent to 96.0 percent based on possible disruptions associated with COVID-19. This collection rate resulted in 96.0 cents being budgeted for each dollar of property taxes rather than 97.5 cents.

Given the uncertainty of current year collections and potential current year refunds, a 96.0 percent collection rate assumed in the Budget Guidelines for FY 2022. The forecast assumes a recovery in the collection rate over time, with the rate increasing to 97.0 percent for FY 2023 and returning to 97.5 percent by FY 2024. The County Auditor will make a final determination on the collection rate that will be used in the forthcoming revenue estimates for FY 2022 based on the most current collection rate data available

Current forecast estimates project a loss of at least \$70 million in General Fund revenue from FY 2021 to FY 2024 due to the COVID-19 pandemic. The County first slightly exceeds the original pre-COVID-19 estimate in FY 2025 once non-property tax revenue is projected to return to prior levels resulting in at a net projected loss of at least \$65 million from FY 2021 to FY 2025. This does not include losses in FY 2020 when the pandemic first began or losses to the County’s special revenue funds.



Even with these challenges, the forecast model assumes use of the Voter Approval Rate during the forecast period with adopted budgets balancing ongoing expenses against ongoing revenue and one-time expenses against one-time revenue. Annual budget preparation will not only focus on immediate needs but will also be mindful of future

funding challenges given that the County has less flexibility to adjust the property tax rate above 3.5 percent to quickly respond to changing conditions or needs.

BUDGET PREPARATION GUIDANCE FOR COUNTY OFFICES AND DEPARTMENTS

The key elements of the budget guidelines as outlined below are intended to help offices and departments in the preparation of FY 2022 budget submissions, and to assist PBO in preparations for the upcoming budget cycle.

TARGET BUDGETS

Offices and departments are required to submit their budgets at the FY 2022 Target Budget Level. This Target Budget Level represents the FY 2021 Adopted Budget plus the annualized impact of any new increases approved during FY 2021, less any one-time expenses and other reductions related to pilot programs and programs that have been moved from ongoing to one-time, plus any needed corrections.

Offices and departments are provided a great degree of flexibility within their target budgets and are urged to collaborate with PBO to identify and implement any opportunities for savings and efficiencies. As stated previously, revenue cap legislation and the fiscal impact of COVID-19 will impact future budgetary flexibility and PBO will continue partnered review of departmental budgets in the FY 2022 budget process and as well as future budget processes.

MAINTAINING CURRENT SERVICE LEVELS

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

New FTEs in the Preliminary Budget, other than those related to the budget drivers discussed earlier in this document, will be limited to those that are (1) internally funded on a permanent basis for existing program needs, (2) supported by new revenue sources that have a proven track record and have been reviewed by the Auditor's Office (and include the departmental indirect cost rate above direct costs to account for administrative support, space, and associated infrastructure costs), or (3) based on an extraordinary and compelling need. If sufficient County-owned or leased space cannot be identified and costs estimated for a proposed program or FTE increase, then PBO will not recommend such a program or FTE increase in the Preliminary Budget. The County is still assessing the implication of target goals for teleworking for applicable staff. Even if space is available, new FTEs in the FY 2022 Preliminary Budget are expected to be very limited.

NON-COUNTY REQUESTS

As in prior years, non-county entities that plan to request new or additional funding in the County budget must coordinate such a request through the County department in charge of delivering the service. The request must be submitted to the relevant County department no later than **April 12, 2021** 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 2022 appropriations. Non-county organizations submitting a

request through the appropriate County office or department will be included in their submission; however, due to newly imposed revenue caps, will not be considered by PBO for the FY 2022 Preliminary Budget.

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

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

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

Each year, PBO reviews vacancy trends in all offices and departments. Based on these reviews, PBO may recommend appropriate adjustments to budgeted departmental salary savings. In addition, PBO reviews all positions that have been vacant for 120 days or more. Offices and departments with such vacancies are required to document the reason for the long-term vacancy as part of their budget submission.

SPECIAL ONE-TIME FUNDING FOR SELECT NEW PROGRAMS

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

- The program addresses a critical, core Travis County issue that:
 - is not otherwise being addressed; or
 - is being addressed but is not realizing the desired results.
- A new program that has potential to duplicate or overlap with an existing program is clearly identified, and protocols that will isolate the impact of each program on performance outcomes are described.
- Commitment to include PBO Analyst in the implementation process throughout the pilot period (FY 2022, FY 2023, and FY 2024).
- Programmatic performance measures for innovative programs directly relate to the established departmental mission statement, goals, objectives, and performance measures.
- Performance measures have at least one outcome measure and focus on input, efficiency, and output measures.
- Performance measures are meaningful, valid, and can be independently verified.
- Commitment to take performance management training in consultation with PBO.
- Willingness to provide periodic status updates to PBO during the pilot period to refine goals and objectives and measures progress.
- Willingness to use special project workers if new staff is needed.
- A process is established for the periodic reporting of results that are connected to the County’s mission, vision, and goals.

NON-PROPERTY TAX REVENUE

The importance of non-property tax revenue has increased, given the revenue caps proposed by the state legislature and budgetary impact of COVID-19. These non-property tax revenue sources comprise approximately 10.0 percent of the County's ongoing revenue. The majority of these revenue sources are fees within the justice system, which are set by statute. However, there is a smaller portion of fees that are set by the County. The budget process provides an opportunity for a review of County fees to evaluate the appropriate level of cost for each service.

As part of the FY 2021 budget process, PBO worked with the Auditor's Office and various County offices and departments to compile an overview of fees charged for services and facility use countywide. In addition, a new budget rule was added which requires departments to show what the necessary rate in a contract would need to be to ensure full cost recovery, to help Commissioners Court make an informed decision about whether to subsidize the cost to provide the service.

During the FY 2022 budget process, PBO is working towards creating a central inventory of the fees and revenue contracts held at the department level. Some fees have not been adjusted in recent years to keep pace with the costs of providing the service, along with other considerations such as inflation or maintenance costs.

It is worth noting that due to the technical nature of some fees, such as those in the Medical Examiner's Office, PBO may require assistance from a third-party consultant with subject matter expertise in these areas to assist in updating the fee schedule to reflect full cost recovery.

Through the rest of the FY 2022 budget process, PBO intends to continue a comprehensive review of fees, to begin looking at whether the current fees support the actual cost or a portion of the cost to the County of providing the services, and which have the potential to be increased.

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

- Whether the department intends to increase the fee or contract as part of the FY 2022 budget process along justification, including estimated cost recovery, for any increase;
- If the fee or contract is to be increased, the proposed increase amount;
- How often the fee rate should be reviewed by County staff to ensure full cost recovery; and
- The state statute or other legal framework which establishes the fee and its rate.

The requested revenue information should be completed and returned as part of the budget submission. As part of the FY 2022 Preliminary Budget, PBO will bring forward a list of proposed fee adjustments for Commissioners Court and the public to review and provide feedback. A comprehensive fee adjustment item will be presented to Commissioners Court in early September for approval as part of the FY 2022 Adopted Budget. Given the implications of SB 2 and COVID-19 on local jurisdictions, the Commissioners Court limited the annual growth in contracts with these entities to no more than 15 percent as these contracts reach full cost recovery. PBO recommends the same approach for FY 2022, limiting an increase to no more than 15 percent, as applicable. Any new revenue generating contract should continue to be based on full cost recovery.

CALENDAR

The key dates below are subject to change based on the receipt certified values by TCAD and related statute requirements. SB 2 includes a variety of changes that have been reviewed by PBO and the County Attorney's Office. The calendar below assumes that Travis County will not consider a rate above the voter approval rate of 3.5 percent

above the County’s No New Revenue Maintenance and Operations Tax Rate. If the Court were to wish to have a tax election, the last day to vote on the tax rate and to call the election is Tuesday, August 17, 2021.

KEY DATES FOR DEPARTMENTS AND OFFICES

Offices and departments are expected to submit their FY 2022 budget submissions by **Monday, April 26, 2021**. As stated above, this calendar assumes that an election for a tax rate above the voter approval tax rate will not be called for November 2, 2021.

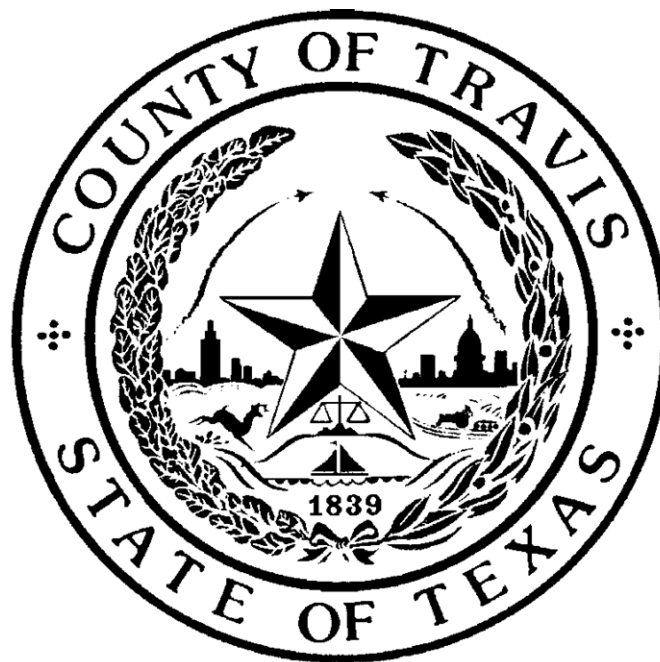
Table 10
FY 2022 Budget Calendar

| Date | Event |
|-------------------------------|--|
| March 31 | Budget Kick Off Meeting at 10:00 A.M |
| April 26 | Budgets Due to PBO by 5:00 P.M. |
| April – June | PBO review of County Budget Submissions |
| May 27 | Employee Public Hearing (time TBD) |
| June | Departmental Meetings with PBO |
| Week of July 26 | Preliminary Budget Published |
| August 18-23 | Potential Select Budget Hearings (If Requested by Commissioners Court) |
| September 2 and 3 (if needed) | Budget Mark-Up |
| September 21 | FY 2022 Tax Rate Adopted |
| September 28 | FY 2022 Budget Adopted |

Approved by Commissioners Court on March 23, 2021.

Travis County Budget Rules

Fiscal Year 2022



Planning & Budget Office

700 Lavaca Street, Suite 1560

Austin, Texas 78701

FISCAL YEAR 2022 TRAVIS COUNTY BUDGET RULES

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INTRODUCTION

The Fiscal Year 2022 (FY 2022) budget rules and policies were adopted by the Travis County Commissioners Court on September 21, 2021. 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 2022, the Travis County Budget Order, which includes these rules, is the sole and complete authority for expenditure of County funds and for the use of County resources that are subject to appropriation by the Travis County Commissioners Court.

RULE #2: EXPENDITURES IN EXCESS OF BUDGET

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

Expenditures must not:

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

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

RULE #3: BUDGET CONTROL

The budget is controlled at the department level. Throughout the year, the budget is managed either at the fund center control group or funded program level of the department, and further managed at the commitment item control group level. A budget control group means one or more similar accounts or fund centers (cost centers) that are grouped together. This includes budget control groups for capital accounts in the 52xxxx range in the General Fund, Capital Acquisition Resources (CAR) fund centers, Certificates of Obligation funds and Bond funds cost centers. In the SAP system, transfers between accounts and fund centers will not be necessary for accounts, fund centers or funded programs that are within the same budget control group.

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

For Certificate of Obligation funds and Bond funds, each project initially funded in FY 2014 and beyond must have a unique Work Breakdown Structure (WBS) or Internal Order (I/O). Beginning in FY 2016, CAR-funded projects and equipment are also assigned an I/O or a WBS. 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 are long-term and/or have multiple receipts. I/Os are used to monitor costs and revenues for activities and programs that are short-term or finite in nature.

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 #18.

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 #18.

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 roll to ending fund balance (after consideration of any Benefit Savings – commitment items 504020-504030). Departments may transfer balances in restricted fund sources, such as grants and special revenue 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, which is how these expenses are budgeted.

The difference between the budgeted County's blended composite rate and actual expenses could result in savings or allowable overages in a department's budget at the end of the fiscal year. Appropriate adjustments will be made through the year-end closing process as needed so that overall departmental budgets are not negative as a result of the County's employee health care contributions.

TEMPORARY EMPLOYEES WHO QUALIFY FOR COUNTY MEDICAL INSURANCE

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

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

LAW CLERK POSITIONS IN THE COUNTY ATTORNEY'S OFFICE

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

RULE #5: AUTOMATIC BUDGET ADJUSTMENTS

Local Government Code Section 111.070 (c) (2) allows the Commissioners Court to authorize the Planning and Budget Office to process budget adjustments without further approval, subject to the terms and conditions approved by the Commissioners Court. See Appendix #1 for more information about Automatic Budget Adjustments.

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). 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 automatic 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. See Appendix #1 for more information about Budget Adjustments.

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

RULE #7: UNUSED CAPITAL FUNDS

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

A department cannot automatically transfer appropriated funds left over after a capital project is completed or a capital asset is purchased to another project or purchase without Commissioners Court approval. In addition, funds cannot be transferred between projects or used to make purchases not specifically approved and itemized during the FY 2022 budget process without approval of Commissioners Court.

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

EXCEPTION TO RULE #7

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

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

RULE #8: 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 management documents (reservations, commitments, pre-commitments), or travel commitments and must be covered by an appropriation. The encumbrances are liquidated when the related expenditure 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 Management Documents, Purchase Orders, and Travel Encumbrances to determine if any encumbrances can legally be unencumbered. Departments must notify the Purchasing Office of any encumbrances needing to be liquidated and submit notification to the County Auditor’s Office that the encumbrances have been reviewed no later than 20 days after the end of the quarter.

The County uses three types of funds management documents: Fund Reservations, Fund Pre-Commitments, and Fund Commitments. Fund Reservation types consist of: AP (Approved Projects), DN (Donations), CP (Capital Projects), GM (Grants), and OT (Other). Except for OT, all other types are eligible to carry forward to the following fiscal year after PBO and/or Auditor’s Office review and approve. Fund Reservation type CP is to roll anticipated capital project funds budget needed prior to full budget being posted within debt funded capital project funds. This type is eligible to carry forward to the following fiscal year after PBO review and will be liquidated in the first period of the new fiscal year. Type OT will not carry forward to the following fiscal year and is liquidated at the end of the current fiscal year.

PBO will review and approve AP and DN type documents prior to being posted as final in SAP. All AP and DN documents must have attached documentation showing the date the funds were approved by Court and must include the agenda item. AP documents may also include Adopted Budget information establishing that the purpose of the funds was approved as part of budget adoption. Type RF (Request for Bid) must have applicable procurement/solicitation-related information attached and will be reviewed and approved via SAP workflow by the Purchasing Office. Type CN must have applicable contract-related support attached and will be reviewed and approved via SAP workflow by the Auditor’s Office.

RULE #9: 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 #9

Funds budgeted in Voter Approved, State Highway Bonds and Certificate of Obligation Funds, as well as Non-Major Capital Projects Funds (Funds 4000-4999 and 5000-5999) are excluded from the requirement to transfer liquidations from prior year encumbrances to the applicable reserve. Grant funds, dedicated park donation funds, and funds budgeted in emergency event internal orders are also excluded from the requirement to transfer liquidations from prior year encumbrances to the applicable reserve. CAR funds are not included in this exception.

RULE #10: PRE-ENCUMBRANCE RESERVE

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

Only shopping carts that are appropriately documented that support the future conversion to a purchase order will 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. In addition, in order to support continuity of services for emergency response when crossing a fiscal year, all available balances within emergency event internal orders will be carried forward and included in the pre-encumbrance reserve so that these balances will be available in the next fiscal year for this specific purpose.

RULE #11: PRINTING/MAILING RESTRICTIONS

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

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

Per Travis County Code, Chapter 46, requests for printing for an outside entity must be made by a sponsoring County Executive or elected/appointed official to the Records Management Officer in Communications and Records Services (CARS)

or the appropriate designee. The Records Management Officer may reject the print request based on internal county print needs and workload. The sponsoring department must transfer funding for the print request to the Print Shop. In addition, if Commissioners Court approval is needed, the sponsoring department must secure Commissioners Court approval at least two weeks prior to the print request completion deadline.

RULE #12: 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 a maximum of \$60 a day plus a maximum of 20 percent gratuity.

The County Auditor is responsible for managing the travel reimbursement process. All travelers must follow the County Auditor's Travel Policy. This Policy ensures the County meets the IRS requirements for an *accountable plan*.

EXPENSES NOT ELIGIBLE FOR REIMBURSEMENT

Expenses not eligible for reimbursement include:

1. Extracurricular activities such as golf, tennis, entertainment, movies, tours, sports events, or non-business events along with any related costs for such extracurricular activities (e.g., transportation to an extracurricular activity).
2. Any flight upgrades. This would include seat upgrades, early bird check-in, in-flight internet access, etc.
3. Unused personal airline credits that were applied to an airline ticket.

4. Items for which a detailed receipt is not available (e.g., hotel mini bar items).
5. Alcoholic beverages.
6. Fines or penalties for violation of the law (e.g., parking tickets, speeding tickets).
7. Expenses related to a traveling companion (e.g., spouse).
8. Mileage for County owned vehicles.
9. Personal expenses.
10. 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)*.
11. 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 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.

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.

Reimbursement of food and non-alcoholic beverages for a group are allowed in certain instances when County employees are deployed to perform emergency or public safety duties. In addition, when a disaster has been declared in Travis County, the Emergency Operations Center has been activated, or Travis County has received a request for assistance or mutual aid due to a disaster in another area, the County Executive of Emergency Services may authorize the housing, lodging, provision of fuel, billeting, and other costs associated with keeping essential public safety personnel able to meet the emergency response needs of the County. This rule remains in effect while any of the three above conditions are active.

RULE #13: 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 is 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 up to 20 percent gratuity if receipts are submitted.

If the job applicant is hired, moving expenses and employment agency fees may also be paid for these positions if approved in advance by the Commissioners Court and receipts are submitted. Departments must notify Payroll before any expenses are paid. To be non-taxable, reimbursement requests must be submitted to the County Auditor with receipts no later than 60 days after the expenses are incurred. If reimbursement requests are submitted over 60 days after the expenses were incurred, the amount of the reimbursement must be reported to the IRS as income for the job applicant.

Due to the routine yearly nature of the recruiting and hiring process, Medical Examiner Fellowship candidates may have their internally funded and staff reviewed travel expenses reimbursed for interviews without prior Commissioner Court approval.

RULE #14: WIRELESS POLICY

Departments must comply with Travis County Code, [Chapter 139, Wireless Communications Policy](#).

RULE #15: 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 #16: VEHICLE TAKE-HOME POLICY

County departments must comply with Travis County Code, [Chapter 140, Use of County-Owned Passenger Vehicles While Off-Duty](#).

RULE #17: 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.
- d. The primary purpose is to transport an inmate for extradition by the Travis County Sheriff's Office from any state at the request of the County Attorney or District Attorney.

A department requesting to travel out-of-state with a County-owned vehicle must inform the Planning and Budget Office, the Fleet Manager, and the Risk Manager of the planned travel in writing prior to the travel. If there is a disagreement between the requesting department and PBO, the Fleet Manager or Risk Manager, PBO will place the request on the Commissioners Court agenda for consideration. A requesting department must submit sufficient documentation, including responses from the Fleet and Risk managers, to PBO by Thursday at 5:00 PM, at least 12 days before a Commissioners Court voting session that occurs before the travel departure date.

The requesting department must transfer the appropriate budget to TNR Fleet Management for the actual fuel and maintenance costs within 30 days of trip completion.

RULE #18: 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.

NEGATIVE PERSONNEL AND BENEFITS BALANCES

At year-end, the County Auditor will work with the Planning and Budget Office to transfer funds automatically to cover projected shortages in salary and benefits budget control groups. The County Auditor, in coordination with the Planning and Budget Office, may transfer:

- 1. projected surplus salary and benefit funds within a department or among departments; or
- 2. funds from reserves in the applicable fund.

These adjustments occur after the end of the fiscal year in preparation for final closing.

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 #19: AUTHORIZATION FOR REIMBURSED AGREEMENTS IN FUND 5001

All expenditures for reimbursable agreements within Fund 5001 that have been approved by Commissioners Court and for which the County Auditor has certified revenue are authorized until resources from the funding entity are available for reimbursement. Some approved agreements budgeted in Fund 5001 (Contractual Capital Projects) by the County require expenditure of County funds until those expenditures are reimbursed by the funding entity. Departments should request an advance payment rather than agree to a reimbursement arrangement whenever possible. If the total of expenditures and encumbrances of the fund result in a deficit fund balance, the department is required to request a transfer into the fund from other department resources.

RULE #20: REIMBURSEMENT REQUESTS AND TAXABLE INCOME DETERMINATION

Reimbursement requests for business-related expenditures must be submitted to the County Auditor's Office in a form and format prescribed by the Auditor's Office. Requests must include the supporting documentation appropriate to the type of expenditure, which may include pre-approval from Purchasing. If the reimbursement request is submitted more than 60 days from the date of incurring the expense or payment of the expense, the reimbursement is reported as taxable income for the County employee, per Travis County's Accountable Plan.

Salaries of elected officials are set in compliance with notice and hearing requirements in the Local Government Code before the budget is adopted. For an elected official, a reimbursement that becomes taxable income is not allowed to be paid because Texas law does not allow midyear increases in an elected official's salary.

For appointed officials whose salaries are set through an Order of their authorizing board, a reimbursement that becomes taxable income may only be paid if it complies with the Order.

RULE #21: BUSINESS-RELATED REIMBURSEMENTS FROM DISCRETIONARY FUNDS

Travel-related expenditures and other costs paid from discretionary funds that departments expect to be reimbursed from the 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:

- 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;
- Comply with purchasing statutes and obtain written approval from the Purchasing Agent prior to making the purchase; and
- Provide detailed receipts and proof of payment from the Discretionary fund submitted with the reimbursement request.

Reimbursements from General Fund and/or Other Funds are disbursed after the expense has been incurred (purchase or travel), the discretionary fund has paid the expenditure, and compliance with the budget rules/purchasing policies is verified.

RULE #22: FULL COST FOR SERVICE AGREEMENTS

Offices and departments considering entering into a service agreement should work with County support departments to develop a full cost estimate of the service to be provided. Other options can also be proposed, but a full cost option should be presented to Court when discussing service requests.

Direct services are supplemented by a variety of support costs, both within the County office/department providing the service and support services provided elsewhere in the County. These may include services of HRMD, Purchasing Office, PBO, and administrative costs in the office or department providing the service.

RULE #23: USE OF PROCEEDS FROM THE SALE OR LEASE OF PALM SCHOOL

Proceeds from the sale or lease of Palm School land and building shall be used to provide additional investments for the provision of human services. Human services includes programs and services which seek to address or improve community conditions through workforce development, early education and childcare, youth initiatives, behavioral health supports, and affordable housing as well as criminal justice diversion initiatives, and indigent representation needs. It may also include infrastructure to support access to rural transportation, water and septic tank repair/replacement, public health, and initiatives designed to promote community resilience.

PBO will make a recommendation regarding the use of the proceeds consistent with this rule to Commissioners Court after consultation with Health and Human Services. Commissioners Court will use the funds in the most efficient and effective manner.

RULE #24: EMERGENCY EVENTS

There may be circumstances during the fiscal year as a result of emergency events that necessitate that the County quickly allocate resources to best respond to them. The County Executive of Planning and Budget as well as the County Budget Director have the authority to process emergency budget adjustments as automatics from the Emergency Reserve to personnel and operating commitment items within the Emergency Event Fund Center in Emergency Services (Dept 147) or the Centralized Emergency Response budget (Dept 195) that is under Emergency Services (Dept 147) with the approval of the County Judge.

The Planning and Budget Office will inform the Commissioners Court of any such emergency transfers and will place these adjustments on the following Commissioners Court agenda for ratification.

As noted in Budget Rule #12 Travel- Other Special Situations-- Reimbursement of food and non-alcoholic beverages for a group are allowed in certain instances when County employees are deployed to perform emergency or public safety duties. In addition, when a disaster has been declared in Travis County, the Emergency Operations Center has been activated, or Travis County has received a request for assistance or mutual aid due to a disaster in another area, the County Executive of Emergency Services may authorize the housing, lodging, provision of fuel, billeting, and other costs associated with keeping essential public safety personnel able to meet the emergency response needs of the County. This rule remains in effect while any of the three above conditions are active.

APPENDICES

APPENDIX #1: BUDGET ADJUSTMENTS

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

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

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

Departments process all budget adjustments through SAP. Help on using SAP to enter a budget adjustment is available by using SAP help within the SAP Budget Workbench. 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).

 AUTOMATIC BUDGET ADJUSTMENTS

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

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

if the adjustment moves them to:

- a. The same commitment items in a different fund center when a position is reassigned to another fund center.
- b. 500070, Salaries-Temporary Employees to temporarily fill a vacant regular position.
- c. Any budget control group commitment items to temporarily fill a vacant regular position. Funds must be used for the original purpose of the vacant position as verified by PBO.
- d. 502010-502012, 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. Juvenile Probation services commitment items.
 - g. 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.

18. Departments can move realized savings or unneeded funds from their budgets to the appropriate reserve so that the Commissioners Court could reprioritize these funds for other needs.

DISALLOWED BUDGET ADJUSTMENTS

Budget adjustments that involve the following types of actions are not allowed without specific Court Approval.

1. Move funds out of reserve within a fund, excluding Debt Service funds or other funds for arbitrage rebate or arbitrage calculation fee disbursements as established in the exception to Budget Rule #7, unless the Commissioners Court voted to approve the transfer as an automatic budget adjustment.
2. Move budget between funds, excluding Debt Service funds.
3. Use CAR, Certificates of Obligation, State Highway Bonds or Voter Approved Bond funds (See Rule #7):
 - a. to make purchases or execute projects that have not already been approved by the Commissioners Court, or
 - b. in a manner that is inconsistent with applicable bond covenants or Certificate of Obligation transcripts and the corresponding Official Statements (where applicable).
4. Move funds into or out of CAR fund centers (1xx8xx0001).
5. Move funds out of a budget control group that may have insufficient funding to meet the obligations of the department through the remainder of the fiscal year.
6. Move funds out of a central budget control group or central commitment item not within the same department (see Appendix 2).
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

- 500055, Shift Differential Pay, Non-POPS
- 500090-500100, Salaries-Associate Judges
- 501010-501020, Salaries-POPS
- 501015, Shift Differential Pay, POPS
- 502010-502015, Overtime and Extra Hours Paid Over 40
- 502011, Overtime-Shift Differential Pay, Non-POPS
- 502012, Overtime-Shift Differential Pay, POPS
- 503010, Longevity Pay-All Employees
- 503020, Longevity Pay-Prosecutors
- 503030-503060, Law Enforcement Additional Pay
- 503090, Performance Pay
- 506010-506020, 506040-506060, Standard Benefits

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 3.

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

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

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

OTHER BUDGET ADJUSTMENTS

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

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

APPENDIX #2: CENTRAL ACCOUNTS

Centrally Budgeted Accounts are set up for expenditures that are budgeted in one support department instead of being allocated to each user department. The following departments/fund centers/commitment items are generally centrally budgeted in SAP but are included for illustrative purposes only. The Planning and Budget Office budget analysts can assist departments with questions.

1110030001 – HRMD-Employee Relations

513010 – Background Check Services

1110050001 – HRMD Risk Management Ergonomic Improvements

510210 – Office Furniture

511530 – Building Repairs and Maintenance

511120 – Other Medical Services

1120020001 – Information Technology Systems

511550 – Hardware/Software Maintenance

511640 - Rent- EDP Equipment/Software

1120040001 – Information Technology Systems

511630 – Rent/Rent – Land & Buildings

511740 – Communication - Trunk Lines

511671- Cloud-Based Subscription Services

1150010001 – Purchasing

511680 – Advertising/Public Notification Services

511681- Legally Required Advertising

1150020001 – Purchasing

511900 – Other Services (Auction Commissions)

1370750001 – Sheriff

514150 – Extradition Related Travel

1470010001 – Emergency Services/Communications

511570 – Radios/TV Communication Repairs & Maintenance

1470060001_--Emergency Event Fund Center

1490350001/1490350145 – Transportation and Natural Resources/County Fleet Maintenance

1570020001 – Communications and Records Services

510200 – Other Equipment (paper)

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

530023– Lease Principal Expense (copier rental and extra copies)

1570080001 – Communications and Records Services

511730 – Postal/Freight Services Out (postage)

1570100001 – Communications and Records Services

511900 – Other Services (offsite storage)

190xxxxxxx – Centralized Computer Services

191xxxxxxx – Centralized Utilities

191xxxxxxx – Rent-Building & Land

195XXXXXX- Centralized Emergency Response

CONTACT LIST FOR CENTRALLY BUDGETED ACCOUNTS

| <i>Type of Expenditure</i> | <i>Department</i> | <i>Contact #</i> |
|--|-------------------|------------------|
| Background Checks | HRMD | 854-4821 |
| Ergonomic Improvements | HRMD | 854-9586 |
| Emergency Response | ES | 854-4885 |
| Communications Trunk and Computer Repairs | ITS | 854-9175 |
| Radio Repairs | ES | 854-4855 |
| Utilities, Rent, and Building Repairs | Facilities Mgmt. | 854-9500 |
| Advertising | | |
| Auction Commissions | Purchasing | 854-9916 |
| Extradition | Sheriff | 854-4474 |
| Vehicle Fuel or Repairs | TNR | 854-4658 |
| Paper Printing Records Storage Records Management Consulting Imaging Services Postage | CARS | 854-9575 |

APPENDIX #3: GRANTS

In an effort to better coordinate the grant-seeking activities of the County and track the outstanding commitments to provide County matching funds, the Planning and Budget Office, the County Attorney’s Office, and the County Auditor’s Office must review grant applications, contracts, permissions to continue, and other related items before a grant is placed on the agenda for Commissioners Court approval. Please note that any grant-related item that requires Commissioners Court approval must be coordinated through PBO and comply with the following grant rules.

GRANT SUBMISSIONS FOR COMMISSIONERS COURT CONSIDERATION

All grant submissions for Commissioners Court consideration must be received by PBO, the County Auditor’s Office, and County Attorney’s Office in electronic format (pdf) by Tuesday at 5:00 PM, 14 days prior to the Commissioners Court meeting at which the department wishes the grant to be included on the agenda.

All grant submissions must include the following items:

- A completed grant summary sheet in an electronic form that may be edited. (The summary form is available on Travis Central at <https://traviscentral.traviscountytexas.gov/files/pbo/grant-summary-sheet.pdf>, or from the appropriate Budget Analyst.)

The grant application or contract documents and all supporting forms and documents combined into a single PDF (except for the grant summary sheet referenced above, which should be separate) in the order they should appear in the backup.

All terms, conditions, and instructions from the granting entity.

If the grant-related item does not require signatures by the Commissioners Court or County Judge, hard copies of the backup are not needed. Documents that require signatures from Commissioners Court or the County Judge and require submission to the grantor in hard copy should be submitted in hard copy to PBO on the same day the documents are submitted electronically. Three single-sided hard copies of these documents are needed, and they should be marked with flags to indicate where signatures are needed.

Changes cannot be made to the item after it has been approved by the Commissioners Court, with the exception of minor typographical or scrivener's corrections in non-contract documents.

REVIEW OF GRANT ITEMS

1. The County Auditor's Office reviews the item for fiscal requirements.
2. The County Attorney reviews for legal requirements.
3. The Planning and Budget Office reviews the item, including the stated performance measures, for programmatic and long-term budgetary impacts.

PBO places all grant submissions on the Commissioners Court agenda for consideration and approval once the County Auditor and County Attorney's Office agree that the submission is complete.

A Grant Master Data Request Form (GMDR) must be submitted to the Auditor's Office through SAP when a grant contract is awarded. Departments are encouraged to submit a GMDR with every grant application to assist the Auditor's Office in tracking all grant applications. The GMDR should not be included in the PDF noted above, as it is not a part of the grants backup packet for Commissioners Court. The GMDR can be found in your SAP Employee Self-Service Portal -> Forms & More -> Master Data Request: Grant.



♥ SAP Forms and More

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Written By John Rabb (Super Administrator)

Updated at August 17th, 2021

Review article to find the request form you need and click on the icon (PDF, Excel, etc.) to open the form.

Master Data Request Forms

****Important: Form only works when opened in Reader. ****

Steps to Open:

1. Right click on icon
2. Select **Save Link as**
3. Save to local drive
4. Navigate to the folder where you saved the file and open in PDF Reader (Adobe or Kofax).



[Fund/Cost Center/GL Account](#)



[Project - WBS](#)



[Internal Order](#)



[Grant Funded - WBS](#)



[Grant](#)



[Delivery Address Request Form](#)

A link to the Grant Master Data Form can be accessed [here](#). Departments should consult with Auditor’s Office Grant Analysts if help is needed.

SUPPORT DEPARTMENTS INVOLVED WITH THE GRANT PROCESS

- Purchasing: Grant purchases are not exempt from County purchasing laws. Departments must coordinate with the Purchasing Office when procuring either services or commodities using grant funds. In addition to County purchasing

laws, purchases must comply with all applicable federal or state laws and contractual restrictions required in the grant. Purchase of items with a unit cost exceeding \$5,000 must be capitalized. This applies to any items located on County property for which the County is liable, regardless of the source of funding.

- Human Resources: All positions requested as part of a grant **must** be identified using the existing job titles. If a proposed grant position does not exist within the existing job titles, contact Human Resources early in the process so a classification, with pay grade, can be developed for the new position.
- Facilities Management: If the grant includes new FTEs, contact Facilities Management to ensure that there is sufficient space for the additional personnel. If space is not available, Facilities Management develops an estimate of the cost necessary to accommodate the additional personnel.
- ITS: ITS develops the costs necessary to accommodate the technology needs of additional personnel. Also, if the request has a significant technology cost, ITS should be contacted to develop costs to accommodate the grant needs. These needs may not be obvious; for example, a grant to purchase digital video equipment requires significant additional electronic storage, which must be accommodated.
- County Clerk's Office: The County Clerk serves as the Clerk of the Commissioners Court. With many granting entities transitioning to an electronic process for managing their grant programs, the certified minutes of the Commissioners Court vote on the grant agenda item (including the grant backup) serves as the official record of the Court's action on the grant item (including a grant contract). If any signature or other action is needed after the Commissioners Court's approval of a grant item, the requesting department must submit a copy of the signed or otherwise changed document to the Clerk's Office. Only minor typographical or scrivener's corrections may be made to non-contract documents without additional Commissioners Court approval.

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

PERMISSIONS TO CONTINUE

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

Permissions to Continue:

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

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

GRANT MODIFICATION APPROVAL

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

PERFORMANCE MEASURES

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

These measures should reflect the current activity of the department in the area where grant assistance is requested and the expected impact of the grant on the department's activities. If the grant is for a new program, performance measures should be supplied for the new program. If the grant is a renewal of an existing grant, departments should show the actual performance of the last complete grant cycle, the projected performance of the current grant and the projected performance of the current grant proposal.

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

GRANT RESPONSIBILITY

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

DIRECT COST OF ACCOUNTING AND AUDIT

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

INDIRECT COSTS

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

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

See Appendix #4, item J, for the approved indirect cost rate for most departments as of March 3, 2020. 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. 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.

GRANT 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.

GRANT SUMMARY SHEET



TRAVIS COUNTY
FY 2022 GRANT SUMMARY SHEET

Contract #:

SAP #:

| | | |
|-----------------------|--|--|
| Check One: | Application Approval: <input type="checkbox"/> | Permission to Continue: <input type="checkbox"/> |
| | Contract Approval: <input type="checkbox"/> | Status Report: <input type="checkbox"/> |
| Check One: | Original: <input type="checkbox"/> | Amendment: <input type="checkbox"/> |
| Check One: | New Grant: <input type="checkbox"/> | Continuation Grant: <input type="checkbox"/> |
| Department/Division: | | |
| Contact Person/Title: | | |
| Phone Number: | | |

| | | | |
|--|-----------------------------------|---------------------------------|---------------------------------|
| Grant Title: | | | |
| Grant Period: | From: <input type="text"/> | To: <input type="text"/> | |
| Fund Source: | Federal: <input type="checkbox"/> | State: <input type="checkbox"/> | Local: <input type="checkbox"/> |
| Grantor: | | | |
| Will County provide grant funds to a sub-recipient? | Yes: <input type="checkbox"/> | No: <input type="checkbox"/> | |
| Are the grant funds pass-through from another agency? If yes, list originating agency below. | Yes: <input type="checkbox"/> | No: <input type="checkbox"/> | |
| Originating Grantor: | | | |

| Budget Categories | Grant Funds | County Cost Share/ Contribution | In-Kind | TOTAL |
|--------------------|-------------|------------------------------------|---------|---------|
| Personnel: | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| Operating: | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| Capital Equipment: | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| Indirect Costs: | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| Totals: | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| FTEs: | 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 | <input type="checkbox"/> | | |
| County Attorney | <input type="checkbox"/> | | |

Grant Summary Sheet v 2.4

| |
|----------------------------------|
| Applicable County Goal |
| |
| <input type="button" value="v"/> |

| Performance Measures | | | | | |
|----------------------|----------------------------|----------------------------------|---|----------------------------|----------------------------|
| # | Measure | Actual FY 20 Measure | Projected <input type="button" value="v"/> FY 21 Measure | Projected FY 22 Measure | Projected FY 23 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 #4: ADDITIONAL GUIDANCE

A. TAX REFUNDS

The County Auditor automatically debits contra-revenue commitment items (General Fund and Debt Service) to refund current and prior year tax appeals of appraised values. Interest refunds for prior year taxes are paid from a budgeted commitment item in General Administration.

The Tax Assessor Collector calculates the expenditure requirements for tax refunds.

B. CONTINGENT LIABILITIES

The County Auditor has the authority to record contingent liabilities in accordance with Generally Accepted Accounting Principles to accurately reflect the financial position of the County. The Commissioners Court, County Attorney, Risk Manager, and other elected or appointed officials should notify the County Auditor in a timely manner of any potential contingent liabilities affecting any of the County funds on the County's financial records. The County Auditor notifies the Commissioners Court, the County Attorney and, where applicable, the Risk Manager, of significant contingent liabilities that are recorded on the County's financial records.

C. INTERFUND TRANSFERS

Interfund transfers are movements of money between budgetary funds. Those that are adopted in the budget process are summarized in the Budget Recapitulation as "Other Financing Sources." The transfers are subject to the following rules:

- The County Auditor may make "transfers in" to the funds controlled by Commissioners Court from non-budgetary government funds that are at the discretion of elected officials, the Corporations' Boards of Directors, or the State of Texas (i.e., CAPSO, DAPSO, CSCD, etc.) as directed by the appropriate official.
- The County Auditor may only make "transfers out" of funds if approved by Commissioners Court (budgetary funds), with the exception of debt service funds, or approved by the responsible official (non-budgetary discretionary funds).
- The County Auditor transfers monies to the Special Funds for the full budgeted amount at the beginning of the fiscal year, unless otherwise specifically notified by PBO. If a calculation of the transfer must be made during the fiscal year, PBO performs the calculation and provides the County Auditor the amount to be transferred.
- The transfer is limited to funds available in the transferring fund. If funds are not available in the transferring fund, a transfer is made only up to the amount of available funds. If the receiving fund is at a deficit, the County Auditor, after review and approval by PBO, is authorized to transfer in a sufficient amount to cover the deficit up to the budgeted amount.

D. JURY SEQUESTRATION IN CRIMINAL CASES

If a jury is sequestered, the County Treasurer and County Auditor are authorized to advance the cost of sequestering in the amount ordered by the sequestering Judge to secure lodging and/or meals. The amount expended for food and lodging shall follow the guidelines approved by Commissioners Court covering travel reimbursement for County employees. The need for

jury sequestration may occur after the normal business hours of the County and without sufficient time to call an emergency session of the Commissioners Court. The normal procedures for claims processing may be adjusted accordingly.

E. PERFORMANCE BASED PAY AND EMPLOYEE RECOGNITION

The Performance Based Pay (PBP) system is a mechanism for providing financial compensation for outstanding performance, and achievement. Departments award PBP consistent with the policies, processes and guidelines established by the Commissioners Court.

F. EMPLOYEE RECOGNITION

If a department has funds in an employee recognition commitment item, the recognition expense is not to exceed \$100 per employee annually. The recognition expense should be limited to the cost of a plaque including engraving, lapel pins or other token of recognition, such as an engraved item, plaque, or other gift. The “token of appreciation recognition” should not be items intended for the entire department.

Items for recognition may be taxable to the employee. Please consult the County Auditor’s Office to ensure the taxable status can be determined before proceeding. The \$100 per employee limit is exclusive of taxes departments may incur.

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

G. 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. This does not apply if the expense is grant allowable or otherwise allowed under these budget rules.

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

Any other purchase of food and beverages must be approved by Commissioners Court.

It is not the intent for employees to provide food for a County event where a manager or director believes it to be appropriate and in such cases, an exception to this direction should be sought. The Court has approved exceptions to this direction to provide food for County Hosted Events such as: introductory social gatherings to meet prospective high grade job candidates (County Executives); and multi-governmental events hosted at County Facilities; volunteer appreciation events that exceed the guidelines listed above.

The purchase of a refrigerator and/or microwave for County Offices and Departments are allowed. No other kitchen appliances will be approved for purchase. If an Office or Department would like to purchase other items for their workspace then they must submit an item to Commissioners Court for approval.

H. PURCHASE OF CLOTHING MAY BE A TAXABLE BENEFIT

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

Clothing purchases may be taxable to the employee. Please consult the County Auditor’s Office to ensure the taxable status can be determined before proceeding.

I. 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, 2021, are shown below.

| Base Salary | Formula |
|---|---------------------------------------|
| FICA OASDI (506010) | Base Salary (up to \$150,000) x 0.062 |
| FICA Medicare (506020) | Base Salary x 0.0145 |
| Medical Insurance (506030) | Months on Payroll x \$1,017 |
| Life Insurance (506040) | Months on Payroll x \$8.25 |
| Retirement (506055) | Base Salary x 0.1717 |
| Workers Compensation Insurance (506060) | Base Salary x “WCI Rate” shown below |

| Job Description | "WCI Rate" |
|--------------------------------|------------|
| PRINTING | 0.0124 |
| INSULATION WORK & DRIVERS | 0.0367 |
| ROAD EMPLOYEES - PAVING | 0.0437 |
| ROAD MAINT MGMT PERSONNEL | 0.0056 |
| DRIVERS | 0.0297 |
| AIRPORT, HELICOPTER OPERATIONS | 0.0133 |
| LAW ENFORCEMENT, AMBULANCE | 0.0155 |
| AUTO MECHANICS | 0.0128 |
| ENGINEERS, SURVEYORS | 0.0018 |
| CLERICAL | 0.0016 |
| CLINICAL PROFESSIONALS | 0.0019 |
| HOSPITAL PROFESSIONAL & CLERK | 0.0048 |
| BUILDING MAINTENANCE & JANITOR | 0.0188 |
| PARKS & RECREATION | 0.0208 |

J. INDIRECT COST RATES

Below is the list of indirect cost rates for each department to use when applying for grants in FY 2022. Departments should use the Composite Travis County Rate when negotiating new revenue generating contracts to provide services for another governmental entity.

Approved by Commissioners Court on September 21, 2021

| Number | Department Name | Calculated Rate |
|--------|---------------------------------------|-----------------|
| 101 | County Judge | 115.70% |
| 102 | County Commissioner - Precinct One | 51.93% |
| 103 | County Commissioner - Precinct Two | 53.11% |
| 104 | County Commissioner - Precinct Three | 56.99% |
| 105 | County Commissioner - Precinct Four | 44.89% |
| 108 | Tax Assessor - Collector | 49.29% |
| 109 | Planning and Budget | 85.66% |
| 113 | Exposition Center | 116.64% |
| 116 | Veterans Services | 32.27% |
| 117 | Historical Commission | 180.10% |
| 119 | County Attorney | 18.29% |
| 120 | County Clerk | 28.27% |
| 121 | District Clerk | 43.36% |
| 122 | Civil Courts | 17.82% |
| 123 | District Attorney | 19.85% |
| 124 | Criminal Courts | 21.21% |
| 125 | Probate Court | 16.35% |
| 126 | Justice of the Peace - Precinct One | 34.29% |
| 127 | Justice of the Peace - Precinct Two | 32.13% |
| 128 | Justice of the Peace - Precinct Three | 31.81% |
| 129 | Justice of the Peace - Precinct Four | 28.89% |
| 130 | Justice of the Peace - Precinct Five | 34.76% |
| 131 | Constable - Precinct One | 24.53% |
| 132 | Constable - Precinct Two | 24.62% |
| 133 | Constable - Precinct Three | 22.04% |
| 134 | Constable - Precinct Four | 23.05% |

| | | |
|-----|--|---------------|
| 135 | Constable - Precinct Five | 22.89% |
| 136 | Dispute Resolution Center | 36.85% |
| 137 | Sheriff | 16.63% |
| 138 | Medical Examiner | 26.58% |
| 139 | Community Supervision and Corrections | 43.78% |
| 140 | Counseling and Education Services | 34.39% |
| 142 | Pretrial Services | 24.31% |
| 143 | Juvenile Public Defender | 16.48% |
| 145 | Juvenile Probation | 29.19% |
| 147 | Emergency Services | 14.22% |
| 149 | Transportation and Natural Resources (TNR) | 30.16% |
| 154 | Civil Service Commission | 32.90% |
| 155 | Justice Planning | 22.60% |
| 158 | Health and Human Services | 18.75% |
| 159 | Emergency Medical Services | 6.57% |
| 111 | Risk Management Self-Insurance Fund (8955) | 2.58% |
| 111 | Employee Health Benefit Fund (8956) | 1.68% |
| | Composite Travis County Rate | 19.61% |

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

| PG | TCSO JOBS | STEP | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|----|-----------------------------------|------|-----------|-----------|------------|------------|------------|------------|------------|------------|
| 81 | Corrections Officer | hr | 22.52 | 23.19 | 23.89 | 24.61 | 25.35 | 26.11 | 26.89 | |
| | | mo | 3,903.30 | 4,020.40 | 4,141.01 | 4,265.24 | 4,393.20 | 4,524.99 | 4,660.74 | |
| | | yr | 46,839.59 | 48,244.78 | 49,692.12 | 51,182.88 | 52,718.37 | 54,299.92 | 55,928.92 | |
| 83 | Corrections Officer Sr | hr | | 24.48 | 25.21 | 25.97 | 26.75 | 27.55 | 28.38 | 29.23 |
| | | mo | | 4,242.71 | 4,369.99 | 4,501.09 | 4,636.12 | 4,775.20 | 4,918.46 | 5,066.01 |
| | | yr | | 50,912.47 | 52,439.84 | 54,013.04 | 55,633.43 | 57,302.43 | 59,021.50 | 60,792.15 |
| 72 | Law Enforcement Sheriff Deputy | hr | 26.55 | 27.34 | 28.16 | 29.01 | 29.88 | 30.77 | 31.70 | 32.65 |
| | | mo | 4,601.25 | 4,739.29 | 4,881.47 | 5,027.91 | 5,178.75 | 5,334.11 | 5,494.14 | 5,658.96 |
| | | yr | 55,215.02 | 56,871.48 | 58,577.62 | 60,334.95 | 62,145.00 | 64,009.35 | 65,929.63 | 67,907.52 |
| 84 | Certified Peace Officer Sr | hr | | 26.09 | 26.88 | 27.68 | 28.51 | 29.37 | 30.25 | 31.16 |
| | | mo | | 4,522.72 | 4,658.41 | 4,798.16 | 4,942.10 | 5,090.37 | 5,243.08 | 5,400.37 |
| | | yr | | 54,272.69 | 55,900.87 | 57,577.90 | 59,305.23 | 61,084.39 | 62,916.92 | 64,804.43 |
| 74 | Law Enforcement Sheriff Deputy Sr | hr | | 28.57 | 29.43 | 30.31 | 31.22 | 32.16 | 33.12 | 34.11 |
| | | mo | | 4,952.10 | 5,100.66 | 5,253.68 | 5,411.29 | 5,573.63 | 5,740.84 | 5,913.06 |
| | | yr | | 59,425.17 | 61,207.93 | 63,044.16 | 64,935.49 | 66,883.55 | 68,890.06 | 70,956.76 |
| 75 | Law Enforcement Detective | hr | | 34.33 | 35.36 | 36.42 | 37.52 | 38.64 | 39.80 | 41.00 |
| | | mo | | 5,951.04 | 6,129.57 | 6,313.46 | 6,502.86 | 6,697.95 | 6,898.88 | 7,105.85 |
| | | yr | | 71,412.45 | 73,554.82 | 75,761.47 | 78,034.31 | 80,375.34 | 82,786.60 | 85,270.20 |
| 88 | Corrections Sergeant | hr | | 36.66 | 37.76 | 38.89 | 40.06 | 41.26 | 42.49 | 43.77 |
| | | mo | | 6,353.73 | 6,544.34 | 6,740.67 | 6,942.89 | 7,151.17 | 7,365.71 | 7,586.68 |
| | | yr | | 76,244.70 | 78,532.04 | 80,888.00 | 83,314.64 | 85,814.08 | 88,388.51 | 91,040.16 |
| 76 | Law Enforcement Sergeant | hr | | 40.13 | 41.33 | 42.57 | 43.85 | 45.17 | 46.52 | 47.92 |
| | | mo | | 6,955.65 | 7,164.32 | 7,379.25 | 7,600.62 | 7,828.64 | 8,063.50 | 8,305.41 |
| | | yr | | 83,467.77 | 85,971.80 | 88,550.96 | 91,207.49 | 93,943.71 | 96,762.02 | 99,664.88 |
| 89 | Corrections Lieutenant | hr | | 43.24 | 44.54 | 45.88 | 47.25 | 48.67 | 50.13 | 51.64 |
| | | mo | | 7,495.79 | 7,720.66 | 7,952.28 | 8,190.85 | 8,436.57 | 8,689.67 | 8,950.36 |
| | | yr | | 89,949.43 | 92,647.91 | 95,427.35 | 98,290.17 | 101,238.88 | 104,276.04 | 107,404.32 |
| 77 | Law Enforcement Lieutenant | hr | | 47.34 | 48.76 | 50.22 | 51.73 | 53.28 | 54.88 | 56.53 |
| | | mo | | 8,205.93 | 8,452.10 | 8,705.67 | 8,966.84 | 9,235.84 | 9,512.92 | 9,798.30 |
| | | yr | | 98,471.10 | 101,425.23 | 104,467.99 | 107,602.03 | 110,830.09 | 114,154.99 | 117,579.64 |

| PG | TCSO JOBS | STEP | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
|----|-----------------------------------|------|------------|------------|------------|------------|------------|-----------|-----------|-----------|
| 81 | Corrections Officer | hr | | | | | | | | |
| | | mo | | | | | | | | |
| | | yr | | | | | | | | |
| 83 | Corrections Officer Sr | hr | 30.10 | 31.01 | 31.94 | 32.90 | 33.88 | 34.90 | 35.95 | 37.02 |
| | | mo | 5,217.99 | 5,374.53 | 5,535.77 | 5,701.84 | 5,872.90 | 6,049.08 | 6,230.56 | 6,417.47 |
| | | yr | 62,615.91 | 64,494.39 | 66,429.22 | 68,422.10 | 70,474.76 | 72,589.01 | 74,766.68 | 77,009.68 |
| 72 | Law Enforcement Sheriff Deputy | hr | 33.63 | 34.64 | 35.68 | 36.75 | | | | |
| | | mo | 5,828.73 | 6,003.59 | 6,183.70 | 6,369.21 | | | | |
| | | yr | 69,944.74 | 72,043.08 | 74,204.38 | 76,430.51 | | | | |
| 84 | Certified Peace Officer Sr | hr | 32.09 | 33.05 | 34.04 | 35.07 | 36.12 | 37.20 | 38.32 | 39.47 |
| | | mo | 5,562.38 | 5,729.25 | 5,901.13 | 6,078.16 | 6,260.51 | 6,448.32 | 6,641.77 | 6,841.03 |
| | | yr | 66,748.56 | 68,751.02 | 70,813.55 | 72,937.96 | 75,126.10 | 77,379.88 | 79,701.28 | 82,092.31 |
| 74 | Law Enforcement Sheriff Deputy Sr | hr | 35.14 | 36.19 | 37.28 | 38.40 | 39.55 | 40.73 | 41.96 | |
| | | mo | 6,090.46 | 6,273.17 | 6,461.36 | 6,655.20 | 6,854.86 | 7,060.51 | 7,272.32 | |
| | | yr | 73,085.46 | 75,278.03 | 77,536.37 | 79,862.46 | 82,258.33 | 84,726.08 | 87,267.87 | |
| 75 | Law Enforcement Detective | hr | 42.23 | 43.49 | 44.80 | 46.14 | 47.52 | | | |
| | | mo | 7,319.03 | 7,538.60 | 7,764.75 | 7,997.70 | 8,237.63 | | | |
| | | yr | 87,828.31 | 90,463.16 | 93,177.05 | 95,972.36 | 98,851.53 | | | |
| 88 | Corrections Sergeant | hr | 45.08 | 46.43 | 47.83 | 49.26 | 50.74 | | | |
| | | mo | 7,814.28 | 8,048.71 | 8,290.17 | 8,538.88 | 8,795.04 | | | |
| | | yr | 93,771.37 | 96,584.51 | 99,482.04 | 102,466.50 | 105,540.50 | | | |
| 76 | Law Enforcement Sergeant | hr | 49.35 | 50.83 | 52.36 | | | | | |
| | | mo | 8,554.57 | 8,811.21 | 9,075.54 | | | | | |
| | | yr | 102,654.83 | 105,734.47 | 108,906.51 | | | | | |
| 89 | Corrections Lieutenant | hr | 53.19 | 54.78 | 56.42 | 58.12 | | | | |
| | | mo | 9,218.87 | 9,495.44 | 9,780.30 | 10,073.71 | | | | |
| | | yr | 110,626.45 | 113,945.25 | 117,363.60 | 120,884.51 | | | | |
| 77 | Law Enforcement Lieutenant | hr | 58.22 | 59.97 | | | | | | |
| | | mo | 10,092.25 | 10,395.02 | | | | | | |
| | | yr | 121,107.03 | 124,740.24 | | | | | | |

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

| | | |
|-----------------------------|--|---|
| CERTIFIED FTO: \$200 | BI-LINGUAL SKILLS TEST: \$125 | TCOLE LICENSE INTERMEDIATE: \$50 |
| | SPANISH, VIETNAMESE, AMERICAN SIGN LANGUAGE | ADVANCED: \$100 |
| | | MASTERS: \$150 |

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

*Promotions are no longer step to step. Promotions will be at the immediate step that provides a minimum of 5% pay increase.

**For FY 2022 only, employees eligible for the FY 2022 step increase will be effective 10/02/21, and not on POPS Employees' anniversary date.

M. CLASSIFIED EMPLOYEE PAY SCALE

| Pay Grade | Hiring Levels | | | | | | | | | | | Range Width | Pay Grd Diff | |
|-----------|---------------|--|-------------|-------------|-------------|-------------|--------------|--------------|--------------|-------------|--------------------|--------------|--------------|---------|
| | Pay Rate | Minimum | Level 1 | Level 2 | Level 3 | Level 4 | Level 5 | Level 6 | Level 7 | Midpoint | 10% Above Midpoint | | | Maximum |
| 1 - 6 | Retired | Note: Travis County Minimum Wage for Regular and Tempooary Employees (excluding Seasonals and Election Day Workers) is \$15.00/hr. | | | | | | | | | | | | |
| 7 | Hourly | \$9.68 | \$9.97 | \$10.26 | \$10.56 | \$10.84 | \$11.13 | | | \$11.86 | \$13.05 | \$14.52 | 50% | 9% |
| | 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 | \$2,517.16 | | |
| | 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 | \$30,205.97 | | |
| 8 | Hourly | \$10.36 | \$10.67 | \$10.98 | \$11.29 | \$11.60 | \$11.91 | | | \$12.69 | \$13.96 | \$15.54 | 50% | 7% |
| | 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 | \$2,692.82 | | |
| | 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 | \$32,313.84 | | |
| 9 | Hourly | \$11.09 | \$11.42 | \$11.75 | \$12.08 | \$12.41 | \$12.75 | | | \$13.58 | \$14.94 | \$16.63 | 50% | 7% |
| | 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 | \$2,882.20 | | |
| | Annual | \$23,057.63 | \$23,753.60 | \$24,440.00 | \$25,126.40 | \$25,812.80 | \$26,500.00 | | | \$28,245.57 | \$31,070.21 | \$34,586.45 | | |
| 10 | Hourly | \$11.87 | \$12.22 | \$12.58 | \$12.94 | \$13.29 | \$13.64 | \$14.00 | | \$14.54 | \$15.99 | \$17.80 | 50% | 7% |
| | Monthly | \$2,056.79 | \$2,118.13 | \$2,180.53 | \$2,242.93 | \$2,303.60 | \$2,364.27 | \$2,426.67 | | \$2,519.57 | \$2,771.53 | \$3,085.19 | | |
| | Annual | \$24,681.49 | \$25,417.60 | \$26,166.40 | \$26,915.20 | \$27,643.20 | \$28,371.20 | \$29,120.00 | | \$30,234.88 | \$33,258.37 | \$37,022.24 | | |
| 11 | Hourly | \$12.70 | \$13.08 | \$13.46 | \$13.85 | \$14.23 | \$14.61 | \$14.99 | | \$15.56 | \$17.11 | \$19.05 | 50% | 7% |
| | Monthly | \$2,201.46 | \$2,267.20 | \$2,333.07 | \$2,400.67 | \$2,466.53 | \$2,532.40 | \$2,598.27 | | \$2,696.79 | \$2,966.46 | \$3,302.18 | | |
| | Annual | \$26,417.46 | \$27,206.40 | \$27,996.80 | \$28,808.00 | \$29,598.40 | \$30,388.80 | \$31,179.20 | | \$32,361.47 | \$35,597.54 | \$39,626.19 | | |
| 12 | Hourly | \$13.59 | \$13.99 | \$14.40 | \$14.81 | \$15.22 | \$15.62 | \$16.03 | | \$16.65 | \$18.31 | \$20.38 | 50% | 7% |
| | Monthly | \$2,355.20 | \$2,424.93 | \$2,496.00 | \$2,567.07 | \$2,638.13 | \$2,707.47 | \$2,778.53 | | \$2,885.13 | \$3,173.65 | \$3,532.80 | | |
| | Annual | \$28,262.42 | \$29,099.20 | \$29,952.00 | \$30,804.80 | \$31,657.60 | \$32,489.60 | \$33,342.40 | | \$34,621.60 | \$38,083.76 | \$42,393.63 | | |
| 13 | Hourly | \$14.54 | \$14.98 | \$15.41 | \$15.85 | \$16.29 | \$16.72 | \$17.16 | | \$17.81 | \$19.59 | \$21.81 | 50% | 7% |
| | 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 | \$3,779.85 | | |
| | 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 | \$45,358.25 | | |
| 14 | Hourly | \$15.55 | \$16.02 | \$16.48 | \$16.95 | \$17.41 | \$17.89 | \$18.35 | | \$19.05 | \$20.95 | \$23.33 | 50% | 7% |
| | Monthly | \$2,695.46 | \$2,776.80 | \$2,856.53 | \$2,938.00 | \$3,017.73 | \$3,100.93 | \$3,180.67 | | \$3,301.93 | \$3,632.13 | \$4,043.18 | | |
| | Annual | \$32,345.46 | \$33,321.60 | \$34,278.40 | \$35,256.00 | \$36,212.80 | \$37,211.20 | \$38,168.00 | | \$39,623.17 | \$43,585.57 | \$48,518.19 | | |
| 15 | Hourly | \$16.64 | \$17.14 | \$17.64 | \$18.13 | \$18.63 | \$19.14 | \$19.63 | | \$20.80 | \$22.88 | \$24.96 | 50% | 9% |
| | 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 | | |
| 16 | Hourly | \$17.80 | \$18.34 | \$18.87 | \$19.40 | \$19.94 | \$20.47 | \$21.00 | | \$22.25 | \$24.48 | \$26.70 | 50% | 7% |
| | 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 | | |
| 17 | Hourly | \$19.05 | \$19.62 | \$20.19 | \$20.76 | \$21.33 | \$21.90 | \$22.48 | | \$23.81 | \$26.19 | \$28.57 | 50% | 7% |
| | 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 | | |
| 18 | Hourly | \$20.38 | \$20.99 | \$21.60 | \$22.21 | \$22.82 | \$23.43 | \$24.05 | | \$25.47 | \$28.02 | \$30.56 | 50% | 7% |
| | 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 | | |
| 19 | Hourly | \$21.80 | \$22.46 | \$23.11 | \$23.76 | \$24.42 | \$25.07 | \$25.73 | | \$27.25 | \$29.98 | \$32.70 | 50% | 7% |
| | 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 | | |
| 20 | Hourly | \$23.33 | \$24.04 | \$24.73 | \$25.43 | \$26.13 | \$26.83 | \$27.53 | \$28.23 | | \$29.17 | \$32.08 | 50% | 7% |
| | 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 | \$5,560.36 | | |
| | 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 | | |
| 21 | Hourly | \$24.97 | \$25.72 | \$26.47 | \$27.21 | \$27.96 | \$28.71 | \$29.46 | \$30.21 | | \$31.21 | \$34.33 | 50% | 7% |
| | 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 | \$5,905.85 | | |
| | 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 | | |
| 22 | Hourly | \$26.72 | \$27.52 | \$28.32 | \$29.13 | \$29.93 | \$30.73 | \$31.53 | \$32.33 | | \$33.40 | \$36.74 | 50% | 7% |
| | 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 | | |
| | 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 | | |
| 23 | Hourly | \$28.59 | \$29.45 | \$30.31 | \$31.16 | \$32.02 | \$32.88 | \$33.73 | \$34.59 | | \$37.17 | \$40.88 | 60% | 11% |
| | 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 | | |
| | 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 | | |
| 24 | Hourly | \$30.60 | \$31.51 | \$32.43 | \$33.35 | \$34.27 | \$35.19 | \$36.10 | \$37.02 | | \$39.77 | \$43.75 | 60% | 7% |
| | 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 | | |
| | 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 | | |
| 25 | Hourly | \$32.74 | \$33.72 | \$34.71 | \$35.68 | \$36.66 | \$37.65 | \$38.63 | \$39.62 | | \$42.56 | \$46.82 | 60% | 7% |
| | 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 | | |
| | 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 | | |
| 26 | Hourly | \$35.03 | \$36.08 | \$37.14 | \$38.18 | \$39.24 | \$40.28 | \$41.34 | \$42.38 | | \$45.54 | \$50.09 | 60% | 7% |
| | 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 | | |
| | 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 | | |
| 27 | Hourly | \$37.48 | \$38.60 | \$39.73 | \$40.86 | \$41.97 | \$43.10 | \$44.23 | \$45.35 | | \$48.72 | \$53.60 | 60% | 7% |
| | 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 | | |
| | 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 | | |
| 28 | Hourly | \$40.11 | \$41.31 | \$42.52 | \$43.72 | \$44.93 | \$46.13 | \$47.32 | \$48.53 | | \$52.14 | \$57.35 | 60% | 7% |
| | 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 | | |
| | 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 | | |
| 29 | Hourly | \$42.92 | \$44.21 | \$45.49 | \$46.78 | \$48.06 | \$49.35 | \$50.65 | \$51.93 | | \$55.79 | \$61.37 | 60% | 7% |
| | 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 | | |
| | 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 | | |

| Pay Grade | Hiring Levels | | | | | | | | | | | 10% Above Midpoint | Maximum | Range Width | Pay Grd Diff |
|-----------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------------|---------|-------------|--------------|
| | Pay Rate | Minimum | Level 1 | Level 2 | Level 3 | Level 4 | Level 5 | Level 6 | Level 7 | Midpoint | Midpoint | | | | |
| 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% | |
| 37 | Hourly | \$73.76 | \$75.97 | \$78.25 | \$80.60 | \$83.01 | \$85.50 | \$88.07 | \$90.71 | \$95.88 | \$105.47 | \$118.01 | | | |
| | Monthly | \$12,784.37 | \$13,167.90 | \$13,562.94 | \$13,969.83 | \$14,388.92 | \$14,820.59 | \$15,265.21 | \$15,723.17 | \$16,619.69 | \$18,281.65 | \$20,455.00 | | | |
| | Annual | \$153,412.48 | \$158,014.85 | \$162,755.30 | \$167,637.96 | \$172,667.10 | \$177,847.11 | \$183,182.52 | \$188,678.00 | \$199,436.22 | \$219,379.84 | \$245,459.97 | 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 2021, the average homestead taxable value is \$355,379.

Average Homestead Value

The mean property value of Travis County homesteads, as appraised and certified by the Travis Central Appraisal District. For FY 2021, the average homestead value is \$452,527.

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 measurable and available. Accounting for internal service funds, which are proprietary funds, is based on the full accrual method. Expenditures generally are recorded when a liability is incurred under either basis of accounting.

Basis of Budgeting

See also Modified Accrual. Travis County's basis of budgeting for governmental funds is the modified accrual basis. Budgeting for internal service funds, which are proprietary funds, is based on the full accrual method. Encumbrances are recognized in the year of commitment for both governmental and proprietary funds.

Balanced Budget

A financial plan in which projected total available funds are equal to total planned expenditures plus established reserves.

Base Budget

See Target Budget.

BEFIT

Acronym for Better Enterprise Financial Information for Travis County, the SAP financial, procurement, payroll and Human Resources software implementation project at Travis County that replaced the County's legacy system.

Beginning Balance

The beginning balance represents the remaining non-restricted funds brought forward from the previous fiscal year, or the prior year's ending balance.

Bonds

Debt instruments that represent agreements (between the County and those who hold the bonds) that in exchange for money today, the County will pay bondholders principal and interest over the term of the bond. Bonds are sold to borrow money to pay for needed major projects

such as improvements to roadways, bridges and park infrastructure. Financing projects through bonds allows intergenerational equity in which current and future citizens of Travis County share the cost of improvements that benefit County residents over a number of years.

Bond Election

Election held periodically to obtain voter authorization for the issuance of long-term general obligation debt for capital improvements backed by the County's taxing authority.

Bond Rating

See Credit Rating.

Budget

An organization's comprehensive financial plan for the coming fiscal year. The Travis County budget includes estimated revenue and expenditures for the General Fund, General Purpose Debt Service Fund, and most special revenue funds. The annual budget is legally adopted by the Commissioners Court at the end of September, with an October 1st start date for the new fiscal year.

Budget Amendment

A change in the level of funding that increases or decreases the total budget of an individual department or office. A Budget Amendment can also include a change to the overall Travis County Adopted Budget through increased revenue certified by the County Auditor. Budget Amendments must be approved by Commissioners Court.

Budget Calendar

The schedule of key dates that the County follows in the preparation and adoption of the budget. The calendar helps to ensure that no activity or task is overlooked, helps to coordinate activities that must take place in a certain sequence and within a specific time period, communicates the plan, and assigns specific roles and responsibilities for completion of the tasks.

Budget Document

The written document published by the Planning and Budget Office that presents a comprehensive financial plan to the Commissioners Court and the citizens for one fiscal year.

Budget Mark-up Process

A scheduled series of Travis County budget deliberations conducted by the Commissioners Court to consider proposed amendments to the Preliminary Budget prepared by the Planning and Budget Office.

Budget Officer

In counties with a population of more than 125,000, State law allows the Commissioners Court to appoint a Budget Officer. The Budget Officer prepares and proposes a budget for each fiscal year for consideration by the Commissioners Court. Travis County has an appointed Budget Officer.

Capital

Used interchangeably with Capital Expenditure. Travis County defines Capital Expenditure as an outlay on an asset with an initial, individual cost of at least \$5,000, with the exception of \$100,000 for software, and an estimated useful life of one year or more. The County considers all land and land improvements as Capital Assets, regardless of cost.

Capital Acquisition Resources

General Fund resources allocated for capital acquisition or improvements. This is often referred to as “pay-as-you-go” financing and is segregated in an account within the General Fund that is called the Capital Acquisition Resources Account, or the CAR Account.

Capital Acquisition Resources (CAR) Account

An account that is used to record and track resources in the General Fund that are dedicated to the purchase of capital equipment, real property, and substantial building and other capital improvements projects.

Capital Budget

A plan that includes projected capital expenditures to acquire, build or improve long-term assets and the sources of funding to pay for the capital expenditures. The annual capital budget provides the funding mechanism for implementation of multi-year capital needs.

Capital Expenditure

See Capital.

Capital Improvement Program

A multi-year program of projects that addresses repair and replacement of existing infrastructure, as well as development of new facilities to accommodate future growth.

Carry Forward Balance

Funds moved to the next fiscal year for the purpose of expending them for the same purpose as they were originally budgeted.

Certificates of Obligation

Debt that is authorized by the Commissioners Court and does not require prior voter approval. Intent to issue certificates of obligation must be published in the local newspaper in advance of issuing the debt.

Classified (Employee)

A designation given to all County employees who are not peace officers.

Classified Pay Scale

A graded scale of wages or salaries paid for job classifications and grade/level within the County for all jobs that are not peace officer positions.

Commissioners Court

A statutorily-defined governing body for Texas counties, consisting of one member elected County-wide (the County Judge), and four Commissioners elected from geographically unique precincts.

Commitment

A term in SAP to identify expenditures that will be incurred in the future for materials and services that have been requested or ordered. Commitments serve to reserve funds against the budget that will become expenditures at a future date.

Commitment Item

An identifier in SAP, consisting of six digits of the functional grouping of expenditures and revenue within a financial management area.

Annual Comprehensive Financial Report (ACFR)

Financial statements audited by an external Certified Public Accountant and published for the public detailing the state of the County's assets and liabilities as of the end of the most recent fiscal year. The GASB sets the requirements for the document.

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.

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.

Full Faith and Credit

See General Obligation Debt. Indicates the governmental entity will service the debt with tax revenues.

Fund

A fiscal entity with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance

A fund balance is created when the County has money left over at the end of its fiscal year from either under spending the budget or taking in revenue in excess of the amount budgeted.

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 2021, this number is \$279,120.

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 2021, this number is \$353,800.

No-new-revenue Maintenance & Operations (M&O) Tax Rate

Formerly known as the effective maintenance & operations (M&O) tax rate, the no-new-revenue maintenance & operations tax rate is 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.

No-new-revenue Tax Rate

Formerly known as the effective tax rate, the no-new-revenue tax rate is 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.

Non-Major Fund

A fund in which the revenues, expenditures, assets or liabilities do not make up at least 10 percent of the total for the fund category or type and at least five percent of the aggregate

amount of all governmental and enterprise funds. The County reports the following non-major governmental funds in the CAFR: Special Revenue, Capital Projects, Debt Service, and Permanent School.

Office

The organization unit that functions uniquely in its delivery of service and is designated by a unique three-digit code; can be interchangeable with "department."

One-time

A funding status that indicates that the appropriation will not be included in the County's Base Budget in the following fiscal year.

Ongoing

A funding status that indicates that the appropriation will be included in the County's Base Budget from one fiscal year to the next.

Operating Funds

Resources derived from recurring revenue sources used to finance ongoing operations and "pay as you go" capital projects.

Operating Transfer

The movement of monies between funds of the same governmental entity.

Order

A rule, command or direction that has been duly approved by the jurisdiction's governing body (Commissioners Court in Travis County).

Pay Scale

A graded scale of wages and salaries paid within Travis County.

Peace Officer Pay Scale (POPS)

A separate graded scale of wages or salaries for county-employed peace officers, such as sheriffs, constables, park rangers, and investigators.

Performance Measure

A quantifiable indicator used to assess how well an organization is achieving its desired objectives. Travis County performance measures assess such things as outcomes, citizen demand for services and operating efficiencies. This data is typically gathered by departments and reported during the budget process.

Pilot Program

An activity executed as a test or a trial. Pilot programs are generally funded on a one-time basis

and renewed for the following fiscal year if success is documented through performance measures.

Position

A unique job identified with an eight-digit number in SAP.

Position List

A comprehensive list of all positions and jobs within a department and the employees who may fill those positions/jobs. The list is used for planning and budgeting purposes.

Pre-Encumbrance

Reservations of funds made through SAP shopping carts. Pre-encumbrances are converted into an Encumbrance when a purchase order is created in SAP from the shopping cart.

Preliminary Budget

A draft financial plan presented to the Commissioners Court in late July that reflects the funding recommendations of the Planning and Budget Office. The recommendations are made in compliance with the Commissioners Court's annual budget policy guidelines. The Preliminary Budget is used as a basis for the deliberations that occur during August and September at various public hearings, work sessions and voting sessions of the Commissioners Court.

Program

A mandate and associated resources conferred by the federal or state government or by Commissioners Court that provides a department administrative authority to achieve specific outcomes within a jurisdiction. Programs may create a management structure and may provide the basis for budgeting structure and resource allocation.

Property Tax

Also referred to as Ad Valorem Tax. This is a tax of real estate or personal property based on the assessed value of the property.

Proposed Budget

A financial plan filed by the Planning and Budget Office for consideration by Commissioners Court to adopt for use October 1 to September 30.

Proprietary Fund

Funds used to account for a government's ongoing organizations and activities that are similar to businesses found in the private sector. These funds are generally considered self-supporting because the services provided by the funds are financed through user charges or by cost reimbursement. Within Travis County, the Internal Service Funds are Proprietary Funds.

Rating Agency

A company that assesses the creditworthiness of debt securities and debt issuers. Travis County receives bond ratings from Standard and Poor's and Moody's.

Rebudgeted

Unused funds that were first approved in one fiscal year and are re-appropriated for the following year. All encumbrances that need to be re-appropriated for the new fiscal year are approved as carry forwards in the individual office's or department's accounts and must be used for the same purpose and vendor to which the contractual obligation and encumbrance were originally applied.

Refunding

A procedure in which an issuer refinances outstanding bonds by issuing new bonds. The main reason for refunding is to reduce the issuer's interest costs.

Reserve

A central account used to set aside budgeted revenue that is not required for expenditure in the current budget year. These central accounts often have dedicated purposes or "earmarks" for potential purposes within that fiscal year. See also Earmark.

Residential Homestead Exemption

A reduction in taxable value on a primary residence. Travis County offers a 20% exemption on a principal residence primarily owned and occupied by an individual. Taxpayers can apply for a Homestead Exemption to lower the taxable value and tax liability on their property.

Revenue

Sources of income that finance the operations of government.

Revenue Estimate

An annual projection of revenue and beginning fund balance that is prepared by the Auditor's Office. Included in the projection are estimates for the general fund, the special revenue funds, the internal service funds, and the debt service funds.

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.

SBP

SBP is an acronym for the Budgeting and Planning for Public Sector module within SAP that will allow departmental budget staff to submit information to PBO during the budget process through an integrated web interface. The budget module is expected to allow linkages to personnel and

performance measurement data.

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 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.

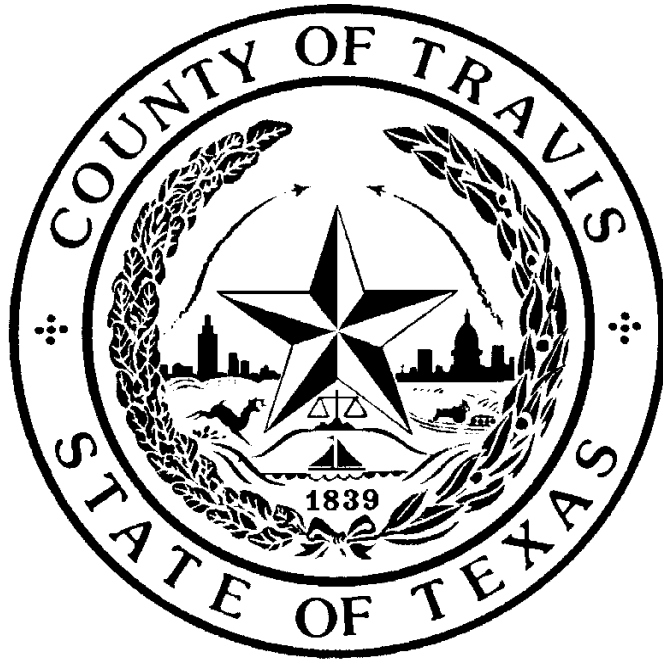
Voter-approval Tax Rate

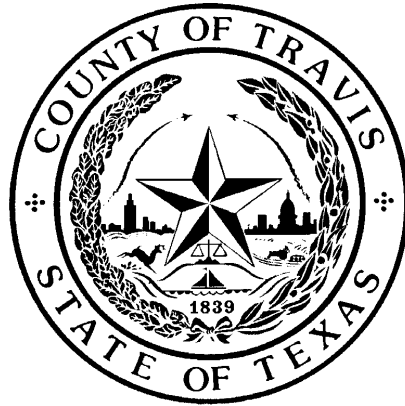
Formerly known as the rollback rate, the voter-approval tax rate is a tax rate that provides the taxing unit with approximately the same amount of revenue it spent in the previous year for day-to-day operations (Maintenance and Operations), plus an extra 3.5%. The tax rate the taxing unit needs to pay its debts in the coming year (Interest and Sinking) is considered separately. If a unit adopts a tax rate that is higher than the voter-approval tax rate, voters in the unit can petition for an election to roll back the size of the tax increase to the Rollback Tax Rate. The Texas Property Tax Reform and Relief Act of 2019 (also called S.B. 2) reduced the voter-approval tax rate from 8% to 3.5%.

ACRONYMS

ACFR – Annual Comprehensive Financial Report
ACMS – Adult Case Management System
ADAAA – Americans with Disabilities Act Amendments Act of 2008
ARPA – American Rescue Plan Act
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
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
CFCF – Civil & Family Courts Facility
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
CRF – Coronavirus Relief Fund
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
LFRF – Local Fiscal Recovery Fund
LWTP – Land Water Transportation Plan
M&O – Maintenance and Operations
MAC – Managed Assigned Counsel
MEO – Medical Examiner’s Office
MSA – Metropolitan Statistical Area
MSS – Market Salary Study
NAME - National Association of Medical Examiners
OCR – Office of Child Representation
ODL – Occupational Driver License
OPR – Office of Parental Representation
PBO – Planning and Budget Office
PIU – Public Integrity Unit
POPS – Peace Officer Pay Scale
PREA – Prison Rape Elimination Act
PU – Pickup
PY – Plan Year
RECA – Real Estate Council of Austin
RFP – Request for Proposal
RMCR – Records Management and Communication Resources
RRS – Regional Radio System
STAR Flight – Shock Trauma Air Rescue
SUV – Sport Utility Vehicle
TC – Travis County
TCAD – Travis Central Appraisal District
TCDRS – Texas County & District Retirement System
TCSO – Travis County Sheriff’s Office
TERP – Texas Emissions Reduction Plan
TIDC – Texas Indigent Defense Commission
TIF – Tax Increment Financing
TIRZ – Tax Increment Reinvestment Zone
TNR – Transportation and Natural Resources
TPA – Third Party Administrator
UPS – Uninterruptable Power Supply
USFWS – US Fish & Wildlife Service





FISCAL YEAR 2022 ADOPTED BUDGET
SECTION IV – REVENUE ESTIMATE

**General Fund
Budget Comparison by Revenue Category**

| Budget FY 2021 vs. FY 2022 | | | |
|---------------------------------------|-----------------------|------------------------|-----------------------|
| | FY 2021 | FY 2022 | Variance |
| Beginning Balance | \$ 229,793,135 | \$301,100,200 | \$ 71,307,065 |
| Taxes | 637,770,323 | 685,592,208 | 47,821,885 |
| Intergovernmental | 12,417,054 | 16,629,423 | 4,212,369 |
| Charges for Services | 57,051,440 | 59,159,211 | 2,107,771 |
| Fines and Forfeits | 349,912 | 490,085 | 140,173 |
| Investment Income | 3,115,124 | 1,977,172 | (1,137,952) |
| Miscellaneous | 3,379,063 | 4,040,773 | 661,710 |
| Other Financing Sources | 1,169,666 | 1,322,709 | 153,043 |
| Total Available Resources | \$ 945,045,717 | \$1,070,311,781 | \$ 125,266,064 |

All Funds Budget Comparison

| Fund | Fund Name | Budget FY 2021 | Budget FY 2022 | Variance |
|---------|--|-----------------------|-------------------------|----------------------|
| 0001 | General Fund | \$ 715,252,582 | \$ 769,211,581 | \$ 53,958,999 |
| 0003 | TX Expo/Heritage Center | 363,868 | 414,442 | 50,574 |
| 0100 | Law Library | 789,100 | 852,121 | 63,021 |
| 0104 | Dispute Resolution | 533,503 | 510,842 | (22,661) |
| 0105 | Voter Registration | 194,850 | 193,772 | (1,078) |
| 0106 | Juvenile Fee | 2,511 | 1,542 | (969) |
| 0107 | Juvenile Justice Alternative Education Program (JJAEP) | 14,393 | 46,611 | 32,218 |
| 0108 | County Clerk Records Management & Preservation | 1,898,711 | 2,404,278 | 505,567 |
| 0109 | LCRA-TC Parks CIP | 252,082 | 265,130 | 13,048 |
| 0110 | Records Management & Preservation | 204,745 | 36,324 | (168,421) |
| 0111 | Courthouse Security | 343,232 | 659,945 | 316,713 |
| 0113 | Court Reporter Service | 328,770 | 513,500 | 184,730 |
| 0114 | Juvenile Deferred Prosecution | 839 | 734 | (105) |
| 0115 | Balcones Canyonland Preservation | 20,359,687 | 20,402,554 | 42,867 |
| 0118 | LEOSE Comm. Court | 1,015 | 900 | (115) |
| 0121 | Unclaimed Property | 25,000 | 25,000 | - |
| 0122 | Professional Prosecutors | 85,500 | 70,000 | (15,500) |
| 0123 | Mary Quinlan Park | 6,709 | 6,229 | (480) |
| 0124 | Judiciary Fee-Probate | 150,599 | 250,325 | 99,726 |
| 0125 | Justice Court Technology | 70,478 | 68,665 | (1,813) |
| 0127 | District Clerk Records Management | 109,390 | 27,761 | (81,629) |
| 0128 | Elections Contract | 1,211,960 | 2,269,382 | 1,057,422 |
| 0129 | County Clerk Archival | 1,816,982 | 2,404,232 | 587,250 |
| 0130 | Family Protection | 47,034 | 48,776 | 1,742 |
| 0131 | Drug Court Program | 32,651 | 35,204 | 2,553 |
| 0132 | Probate Guardianship | 80,545 | 117,450 | 36,905 |
| 0133 | Vital Statistic Preservation | 337 | 230 | (107) |
| 0134 | Fire Code | 356,294 | 407,626 | 51,332 |
| 0135 | Child Abuse Prevention | 4,494 | 4,209 | (285) |
| 0136 | Justice Ct Building Security | 21,582 | 20,689 | (893) |
| 0137 | Juvenile Case Manager | 7,132 | 8,024 | 892 |
| 0138 | Health Food Permits | 194,257 | 179,432 | (14,825) |
| 0139 | District Court Records Technology | 141,976 | 38,426 | (103,550) |
| 0140 | County & District Courts Technology | 11,237 | 12,101 | 864 |
| 0141 | Court Records Preservation | 182,752 | 45,102 | (137,650) |
| 0144 | Unclaimed Juvenile Restitution | 677 | 253 | (424) |
| 0145 | Road and Bridge | 19,154,773 | 19,126,571 | (28,202) |
| 0149 | After School Youth Enrichment Services | 180,000 | 81,045 | (98,955) |
| 0151 | Civil Courts Facilities | 313,475 | 484,820 | 171,345 |
| 0152 | Juvenile Case Manager Program | 95,475 | 173,693 | 78,218 |
| 0153 | Truancy Civil Court | 500 | 350 | (150) |
| 0154 | CA DWI Pre-Diversion Program | 80,562 | - | (80,562) |
| 0155 | Child Welfare Juror Donations | 12,693 | 11,832 | (861) |
| 0156 | County Jury Fund | 1,066 | 165,540 | 164,474 |
| 0157 | County Specialty Court Fund | 26,058 | 30,050 | 3,992 |
| 0158 | Language Access Fund | - | 78,569 | 78,569 |
| 0159 | Judicial Educ & Support Fund | - | 15,000 | 15,000 |
| 0160 | TC Records Mgmt & Pres Fund | - | 537,498 | 537,498 |
| 0161 | Justice Court Support Fund | - | 243,414 | 243,414 |
| Various | Debt Service | 126,954,541 | 121,043,274 | (5,911,267) |
| 8955 | Self Insurance | 9,093,123 | 7,464,105 | (1,629,018) |
| 8956 | Employee Health Benefit | 87,971,367 | 89,735,141 | 1,763,774 |
| | Total | \$ 988,981,107 | \$ 1,040,744,294 | \$ 51,763,187 |

All Funds
Estimate of Available Resources

| Fund | Fund Name | FY 2022 |
|---------|--|-------------------------|
| 0001 | General Fund | \$ 1,070,311,781 |
| 0003 | TX Expo/Heritage Center | 3,290,646 |
| 0100 | Law Library | 1,080,519 |
| 0104 | Dispute Resolution | 550,226 |
| 0105 | Voter Registration | 213,235 |
| 0106 | Juvenile Fee | 447,325 |
| 0107 | Juvenile Justice Alternative Education Program (JJAEP) | 289,033 |
| 0108 | County Clerk Records Management & Preservation | 10,884,169 |
| 0109 | LCRA-TC Parks CIP | 2,389,603 |
| 0110 | Records Management & Preservation | 125,563 |
| 0111 | Courthouse Security | 919,447 |
| 0113 | Court Reporter Service | 641,566 |
| 0114 | Juvenile Deferred Prosecution | 110,317 |
| 0115 | Balcones Canyonland Preservation | 53,822,909 |
| 0118 | LEOSE Comm. Court | 12,851 |
| 0119 | Juvenile Delinquency Prevention | 1,102 |
| 0121 | Unclaimed Property | 26,673 |
| 0122 | Professional Prosecutors | 276,726 |
| 0123 | Mary Quinlan Park | 321,059 |
| 0124 | Judiciary Fee-Probate | 371,185 |
| 0125 | Justice Court Technology | 163,040 |
| 0127 | District Clerk Records Management | 594,419 |
| 0128 | Elections Contract | 3,364,028 |
| 0129 | County Clerk Archival | 15,328,749 |
| 0130 | Family Protection | 111,136 |
| 0131 | Drug Court Program | 391,673 |
| 0132 | Probate Guardianship | 211,497 |
| 0133 | Vital Statistic Preservation | 29,572 |
| 0134 | Fire Code | 2,492,185 |
| 0135 | Child Abuse Prevention | 36,670 |
| 0136 | Justice Ct Building Security | 604,371 |
| 0137 | Juvenile Case Manager | 55,970 |
| 0138 | Health Food Permits | 1,158,004 |
| 0139 | District Court Records Technology | 532,796 |
| 0140 | County & District Courts Technology | 259,384 |
| 0141 | Court Records Preservation | 374,888 |
| 0144 | Unclaimed Juvenile Restitution | 52,389 |
| 0145 | Road and Bridge | 26,625,754 |
| 0149 | After School Youth Enrichment Services | 108,474 |
| 0151 | Civil Courts Facilities | 2,750,008 |
| 0152 | Juvenile Case Manager Program | 306,798 |
| 0153 | Truancy Civil Court | 5,321 |
| 0154 | CA DWI Pre-Diversion Program | 77,618 |
| 0155 | Child Welfare Juror Donations | 45,939 |
| 0156 | County Jury Fund | 169,553 |
| 0157 | County Specialty Court Fund | 69,686 |
| 0158 | Language Access Fund | 78,569 |
| 0159 | Judicial Educ & Support Fund | 15,000 |
| 0160 | TC Records Mgmt & Pres Fund | 537,498 |
| 0161 | Justice Court Support Fund | 243,414 |
| Various | Debt Service | 142,627,005 |
| 8955 | Self Insurance | 19,855,522 |
| 8956 | Employee Health Benefit | 117,245,978 |
| Various | Capital Project Funds - Debt Funded | 221,182,132 |
| | Total | \$ 1,703,790,975 |

| Fund Name | Fund | Revenue Category | FY 2021 | FY 2022 |
|---|------|-------------------------|--------------|--------------|
| TX Expo/Heritage Center | 0003 | Beginning Balance | \$ 1,991,545 | \$ 2,876,204 |
| | | Charges for Services | 40,700 | 40,000 |
| | | Investment Income | 10,922 | 9,317 |
| | | Miscellaneous | 312,246 | 365,125 |
| | | Total Resources | 2,355,413 | 3,290,646 |
| Law Library | 0100 | Beginning Balance | 249,096 | 228,398 |
| | | Charges for Services | 787,908 | 851,301 |
| | | Investment Income | 1,192 | 820 |
| | | Total Resources | 1,038,196 | 1,080,519 |
| Dispute Resolution | 0104 | Beginning Balance | 0 | 39,384 |
| | | Charges for Services | 349,730 | 369,256 |
| | | Investment Income | 0 | 0 |
| | | Miscellaneous | 1,373 | 0 |
| | | Other Financing Sources | 182,400 | 141,586 |
| | | Total Resources | 533,503 | 550,226 |
| Voter Registration | 0105 | Beginning Balance | 64,064 | 19,463 |
| | | Intergovernmental | 194,850 | 193,772 |
| | | Investment Income | 0 | 0 |
| | | Total Resources | 258,914 | 213,235 |
| Juvenile Fee | 0106 | Beginning Balance | 441,749 | 445,783 |
| | | Charges for Services | 0 | 0 |
| | | Investment Income | 2,511 | 1,542 |
| | | Total Resources | 444,260 | 447,325 |
| Juvenile Justice Alternative Education Program (JJAEP) | 0107 | Beginning Balance | 227,327 | 242,422 |
| | | Intergovernmental | 13,284 | 45,830 |
| | | Investment Income | 1,109 | 781 |
| | | Other Financing Sources | 0 | 0 |
| | | Total Resources | 241,720 | 289,033 |
| County Clerk Records Management & Preservation | 0108 | Beginning Balance | 6,833,271 | 8,479,891 |
| | | Charges for Services | 1,862,200 | 2,375,560 |
| | | Investment Income | 36,511 | 28,718 |
| | | Total Resources | 8,731,982 | 10,884,169 |
| LCRA-TC Parks CIP | 0109 | Beginning Balance | 1,882,897 | 2,124,473 |
| | | Charges for Services | 239,146 | 256,576 |
| | | Investment Income | 12,936 | 8,554 |
| | | Total Resources | 2,134,979 | 2,389,603 |
| Records Management & Preservation | 0110 | Beginning Balance | 16,457 | 89,239 |
| | | Charges for Services | 119,988 | 35,919 |
| | | Investment Income | 78 | 405 |
| | | Other Financing Sources | 84,679 | 0 |
| | | Total Resources | 221,202 | 125,563 |

| Fund Name | Fund | Revenue Category | FY 2021 | FY 2022 |
|---|------|-------------------------|------------|------------|
| Courthouse Security | 0111 | Beginning Balance | \$ 180,249 | \$ 259,502 |
| | | Charges for Services | 343,232 | 659,945 |
| | | Investment Income | 0 | 0 |
| | | Other Financing Sources | 0 | 0 |
| | | Total Resources | 523,481 | 919,447 |
| Court Reporter Service | 0113 | Beginning Balance | 106,641 | 128,066 |
| | | Charges for Services | 327,933 | 513,040 |
| | | Investment Income | 837 | 460 |
| | | Total Resources | 435,411 | 641,566 |
| Juvenile Deferred Prosecution | 0114 | Beginning Balance | 108,414 | 109,583 |
| | | Charges for Services | 180 | 465 |
| | | Investment Income | 659 | 269 |
| | | Total Resources | 109,253 | 110,317 |
| Balcones Canyonland Preservation | 0115 | Beginning Balance | 26,814,517 | 33,420,355 |
| | | Charges for Services | 185,700 | 309,266 |
| | | Investment Income | 261,496 | 198,468 |
| | | Miscellaneous | 32,344 | 14,673 |
| | | Other Financing Sources | 19,880,147 | 19,880,147 |
| | | Total Resources | 47,174,204 | 53,822,909 |
| LEOSE Comm. Court | 0118 | Beginning Balance | 11,014 | 11,951 |
| | | Intergovernmental | 1,015 | 900 |
| | | Investment Income | 0 | 0 |
| | | Total Resources | 12,029 | 12,851 |
| Juvenile Delinquency Prevention | 0119 | Beginning Balance | 1,101 | 1,102 |
| | | Charges for Services | 0 | 0 |
| | | Investment Income | 0 | 0 |
| | | Total Resources | 1,101 | 1,102 |
| Unclaimed Property | 0121 | Beginning Balance | 1,673 | 1,673 |
| | | Fines and forfeits | 25,000 | 25,000 |
| | | Investment Income | 0 | 0 |
| | | Total Resources | 26,673 | 26,673 |
| Professional Prosecutors | 0122 | Beginning Balance | 127,577 | 206,726 |
| | | Intergovernmental | 0 | 0 |
| | | Investment Income | 0 | 0 |
| | | Other Financing Sources | 85,500 | 70,000 |
| | | Total Resources | 213,077 | 276,726 |
| Mary Quinlan Park | 0123 | Beginning Balance | 301,663 | 314,830 |
| | | Investment Income | 1,709 | 1,229 |
| | | Miscellaneous | 5,000 | 5,000 |
| | | Total Resources | 308,372 | 321,059 |

| Fund Name | Fund | Revenue Category | FY 2021 | FY 2022 |
|-----------------------------------|-----------|----------------------|------------|------------|
| Judiciary Fee-Probate | 0124 | Beginning Balance | \$ 133,483 | \$ 120,860 |
| | | Charges for Services | 150,000 | 250,000 |
| | | Investment Income | 599 | 325 |
| | | Total Resources | 284,082 | 371,185 |
| Justice Court Technology | 0125 | Beginning Balance | 82,773 | 94,375 |
| | | Charges for Services | 69,975 | 68,424 |
| | | Investment Income | 503 | 241 |
| | | Total Resources | 153,251 | 163,040 |
| District Clerk Records Management | 0127 | Beginning Balance | 556,912 | 566,658 |
| | | Charges for Services | 106,413 | 25,959 |
| | | Investment Income | 2,977 | 1,802 |
| | | Total Resources | 666,302 | 594,419 |
| Elections Contract | 0128 | Beginning Balance | 858,215 | 1,094,646 |
| | | Intergovernmental | 0 | 0 |
| | | Charges for Services | 1,207,151 | 2,266,059 |
| | | Investment Income | 4,809 | 3,323 |
| Total Resources | 2,070,175 | 3,364,028 | | |
| County Clerk Archival | 0129 | Beginning Balance | 10,569,843 | 12,924,517 |
| | | Charges for Services | 1,760,890 | 2,361,290 |
| | | Investment Income | 56,092 | 42,942 |
| | | Total Resources | 12,386,825 | 15,328,749 |
| Family Protection | 0130 | Beginning Balance | 41,473 | 62,360 |
| | | Charges for Services | 46,822 | 48,604 |
| | | Investment Income | 212 | 172 |
| | | Total Resources | 88,507 | 111,136 |
| Drug Court Program | 0131 | Beginning Balance | 327,888 | 356,469 |
| | | Charges for Services | 30,762 | 33,944 |
| | | Investment Income | 1,889 | 1,260 |
| | | Total Resources | 360,539 | 391,673 |
| Probate Guardianship | 0132 | Beginning Balance | 110,492 | 94,047 |
| | | Charges for Services | 80,000 | 116,875 |
| | | Investment Income | 545 | 575 |
| | | Total Resources | 191,037 | 211,497 |
| Vital Statistic Preservation | 0133 | Beginning Balance | 30,917 | 29,342 |
| | | Charges for Services | 315 | 162 |
| | | Investment Income | 22 | 68 |
| | | Total Resources | 31,254 | 29,572 |
| Fire Code | 0134 | Beginning Balance | 945,841 | 2,084,559 |
| | | Charges for Services | 350,000 | 400,388 |
| | | Investment Income | 6,294 | 7,238 |
| | | Total Resources | 1,302,135 | 2,492,185 |

| Fund Name | Fund | Revenue Category | FY 2021 | FY 2022 |
|--|------|-------------------------|------------|------------|
| Child Abuse Prevention | 0135 | Beginning Balance | \$ 36,602 | \$ 32,461 |
| | | Charges for Services | 4,305 | 4,072 |
| | | Investment Income | 189 | 137 |
| | | Total Resources | 41,096 | 36,670 |
| Justice Ct Building Security | 0136 | Beginning Balance | 589,517 | 583,682 |
| | | Charges for Services | 18,230 | 18,679 |
| | | Investment Income | 3,352 | 2,010 |
| | | Total Resources | 611,099 | 604,371 |
| Juvenile Case Manager | 0137 | Beginning Balance | 208,871 | 47,946 |
| | | Charges for Services | 6,257 | 7,957 |
| | | Investment Income | 875 | 67 |
| | | Total Resources | 216,003 | 55,970 |
| Health Food Permits | 0138 | Beginning Balance | 918,472 | 978,572 |
| | | Charges for Services | 187,966 | 175,227 |
| | | Investment Income | 6,291 | 4,205 |
| | | Total Resources | 1,112,729 | 1,158,004 |
| District Court Records Technology | 0139 | Beginning Balance | 395,729 | 494,370 |
| | | Charges for Services | 139,859 | 36,859 |
| | | Investment Income | 2,117 | 1,567 |
| | | Total Resources | 537,705 | 532,796 |
| County & District Courts Technology | 0140 | Beginning Balance | 235,779 | 247,283 |
| | | Charges for Services | 9,814 | 11,336 |
| | | Investment Income | 1,423 | 765 |
| | | Total Resources | 247,016 | 259,384 |
| Court Records Preservation | 0141 | Beginning Balance | 307,054 | 329,786 |
| | | Charges for Services | 181,179 | 43,928 |
| | | Investment Income | 1,573 | 1,174 |
| | | Total Resources | 489,806 | 374,888 |
| Unclaimed Juvenile Restitution | 0144 | Beginning Balance | 51,487 | 52,136 |
| | | Fines and forfeits | 306 | 0 |
| | | Investment Income | 371 | 253 |
| | | Total Resources | 52,164 | 52,389 |
| Road and Bridge | 0145 | Beginning Balance | 2,228,988 | 7,499,183 |
| | | Intergovernmental | 225,215 | 233,475 |
| | | Charges for Services | 9,338,619 | 10,166,297 |
| | | Fines and forfeits | 2,172,709 | 2,188,574 |
| | | Investment Income | 25,159 | 45,154 |
| | | Miscellaneous | 0 | 0 |
| | | Other Financing Sources | 7,393,071 | 6,493,071 |
| | | Total Resources | 21,383,761 | 26,625,754 |

| Fund Name | Fund | Revenue Category | FY 2021 | FY 2022 |
|--|------|-------------------------|-----------|-----------|
| Gardner House Handicraft | 0146 | Beginning Balance | \$ 4,755 | \$ - |
| | | Investment Income | 0 | 0 |
| | | Miscellaneous | 0 | 0 |
| | | Total Resources | 4,755 | 0 |
| After School Youth Enrichment Services | 0149 | Beginning Balance | 32,021 | 27,429 |
| | | Charges for Services | 180,000 | 81,045 |
| | | Investment Income | 0 | 0 |
| | | Total Resources | 212,021 | 108,474 |
| Civil Courts Facilities | 0151 | Beginning Balance | 2,203,250 | 2,265,188 |
| | | Charges for Services | 301,736 | 477,782 |
| | | Investment Income | 11,739 | 7,038 |
| | | Total Resources | 2,516,725 | 2,750,008 |
| Juvenile Case Manager Program | 0152 | Beginning Balance | 152,156 | 133,105 |
| | | Charges for Services | 94,678 | 53,194 |
| | | Investment Income | 797 | 499 |
| | | Other Financing Sources | 0 | 120,000 |
| | | Total Resources | 247,631 | 306,798 |
| Truancy Civil Court | 0153 | Beginning Balance | 4,621 | 4,971 |
| | | Charges for Services | 500 | 350 |
| | | Investment Income | 0 | 0 |
| | | Total Resources | 5,121 | 5,321 |
| CA DWI Pre-Diversion Program | 0154 | Beginning Balance | 81,429 | 77,618 |
| | | Charges for Services | 80,000 | 0 |
| | | Investment Income | 562 | 0 |
| | | Total Resources | 161,991 | 77,618 |
| Child Welfare Juror Donations | 0155 | Beginning Balance | 34,791 | 34,107 |
| | | Investment Income | 369 | 12 |
| | | Miscellaneous | 12,324 | 11,820 |
| | | Other Financing Sources | 0 | 0 |
| | | Total Resources | 47,484 | 45,939 |
| County Jury Fund | 0156 | Beginning Balance | 1,329 | 4,013 |
| | | Charges for Services | 1,066 | 165,540 |
| | | Investment Income | 0 | 0 |
| | | Total Resources | 2,395 | 169,553 |
| County Specialty Court Fund | 0157 | Beginning Balance | 6,864 | 39,636 |
| | | Charges for Services | 26,058 | 30,050 |
| | | Investment Income | 0 | 0 |
| | | Total Resources | 32,922 | 69,686 |

| Fund Name | Fund | Revenue Category | FY 2021 | FY 2022 |
|------------------------------|------|-------------------------|-------------|-------------|
| Language Access Fund | 0158 | Beginning Balance | \$ - | \$ - |
| | | Charges for Services | 0 | 78,569 |
| | | Investment Income | 0 | 0 |
| | | Total Resources | 0 | 78,569 |
| Judicial Educ & Support Fund | 0159 | Beginning Balance | 0 | 0 |
| | | Charges for Services | 0 | 15,000 |
| | | Investment Income | 0 | 0 |
| | | Total Resources | 0 | 15,000 |
| TC Records Mgmt & Pres Fund | 0160 | Beginning Balance | 0 | 0 |
| | | Charges for Services | 0 | 537,498 |
| | | Investment Income | 0 | 0 |
| | | Total Resources | 0 | 537,498 |
| Justice Court Support Fund | 0161 | Beginning Balance | 0 | 0 |
| | | Charges for Services | 0 | 243,414 |
| | | Investment Income | 0 | 0 |
| | | Total Resources | 0 | 243,414 |
| Debt Service | 3001 | Beginning Balance | 7,233,858 | 14,452,178 |
| | | Taxes | 108,604,249 | 105,336,920 |
| | | Investment Income | 116,506 | 12,938 |
| | | Miscellaneous | 0 | 0 |
| | | Other Financing Sources | 7,555,650 | 6,984,820 |
| | | Total Resources | 123,510,263 | 126,786,856 |
| Debt Service -Taxable | 3005 | Beginning Balance | 4,855,836 | 7,131,553 |
| | | Taxes | 8,420,196 | 7,041,099 |
| | | Investment Income | 37,940 | 2,497 |
| | | Miscellaneous | 2,220,000 | 1,665,000 |
| | | Total Resources | 15,533,972 | 15,840,149 |
| Self Insurance | 8955 | Beginning Balance | 10,322,437 | 12,391,417 |
| | | Investment Income | 114,560 | 78,128 |
| | | Miscellaneous | 6,978,563 | 7,385,977 |
| | | Other Financing Sources | 2,000,000 | 0 |
| | | Total Resources | 19,415,560 | 19,855,522 |
| Employee Health Benefit | 8956 | Beginning Balance | 29,696,189 | 27,510,837 |
| | | Investment Income | 185,483 | 89,401 |
| | | Miscellaneous | 87,785,884 | 89,645,740 |
| | | Other Financing Sources | 0 | 0 |
| | | Total Resources | 117,667,556 | 117,245,978 |

Capital Project Fund Balances

| Fund | Fund Name | | FY 2022 |
|--------------|--|-----------|--------------------|
| 4035 | Ltd Tax Perm Imp Bds Series 2002 | \$ | 25,998 |
| 4036 | UnLtd Tax Rd Bds Series 2002 | | 561,180 |
| 4039 | Ltd Tax Perm Imp Bds Series 2003 | | 727 |
| 4042 | Ltd Tax Perm Imp Bds Series 2004 | | 1,333 |
| 4043 | UnLtd Tax Rd Bds Series 2004 | | 295,319 |
| 4045 | Ltd Tax Perm Imp Bds Series 2005 | | 638 |
| 4046 | UnLtd Tax Rd Bds Series 2005 | | 92,854 |
| 4047 | Ltd Tax Perm Imp Bds Series 2006 | | 18,550 |
| 4048 | UnLtd Tax Rd Bds Series 2006 | | 316,446 |
| 4052 | Ltd Tax Cert of Obligation Series 2007 | | 3,132 |
| 4053 | Ltd Tax Perm Imp Bds Series 2007 | | 102,800 |
| 4054 | UnLtd Tax Rd Bds Series 2007 | | 3,434,112 |
| 4055 | Ltd Tax Cert of Obligation Series 2007-A | | 62,757 |
| 4056 | Ltd Tax Cert of Obligation Series 2008 | | 3,332 |
| 4057 | Ltd Tax Perm Imp Bds Series 2008 | | 138,538 |
| 4058 | UnLtd Tax Rd Bds Series 2008 | | 1,316,929 |
| 4059 | Ltd Tax Cert of Obligation Series 2009 | | 291,729 |
| 4060 | Ltd Tax Perm Imp Bds Series 2009 | | 25,835 |
| 4061 | UnLtd Tax Rd Bds Series 2009 | | 228,888 |
| 4063 | Cert of Obligation Series 2010-Nontax | | 78,209 |
| 4064 | Perm Imp Bds Series 2010 | | 456,220 |
| 4068 | Cert of Obligation Series 2011-T/E | | 2,638 |
| 4069 | Perm Imp Bds Series 2011 | | 1,931,967 |
| 4070 | UnLtd Tax Rd Bds Series 2011 | | 272,204 |
| 4072 | Cert of Obligation Series 2012 | | 327,615 |
| 4073 | Perm Imp Bds Series 2012 | | 629,141 |
| 4074 | UnLtd Tax Rd Bds Series 2012 | | 1,103,029 |
| 4075 | State Hwy Bonds 2012 | | 74,751 |
| 4081 | Cert of Obligation Series 2013 | | 471,645 |
| 4082 | Perm Imp Bds Series 2013 | | 424,183 |
| 4083 | Road Bonds Series 2013 | | 11,608,976 |
| 4084 | Cert of Obligation Series 2014 | | 3,333 |
| 4085 | Perm Imp Bds Series 2014 | | 3,982,363 |
| 4086 | UnLtd Tax Rd Bds Series 2014 | | 5,018,715 |
| 4087 | State Hwy Bonds 2014 | | 897,174 |
| 4088 | State Hwy Bonds 2014A | | 73,031 |
| 4089 | Cert of Obligation Series 2015 | | 2,000 |
| 4090 | Perm Imp Bds Series 2015 | | 4,817,536 |
| 4091 | UnLtd Tax Rd Bds Series 2015 | | 16,472,423 |
| 4092 | State Hwy Bonds 2015 | | 643,294 |
| 4093 | Cert of Obligation Series 2016 | | 296,671 |
| 4094 | Perm Imp Bds Series 2016 | | 3,354,038 |
| 4095 | UnLtd Rd Bds Series 2016 | | 4,899,372 |
| 4096 | State Hwy Bonds 2016 | | 8,004,073 |
| 4097 | Cert of Obligation Series 2017 | | 9,600,080 |
| 4098 | Perm Imp Bds Series 2017 | | 250,543 |
| 4099 | UnLtd Tax Rd Bds Series 2017 | | 73,378 |
| 4100 | Cert of Obligation Series 2018 | | 6,757,297 |
| 4101 | Cert of Obligation Series 2019A | | 8,085,787 |
| 4102 | Cert of Obligation Series 2019B | | 10,275,087 |
| 4103 | Certificate of Obligation Series 2020 | | 8,169,848 |
| 4104 | Certificate of Obligation Series 2021 | | 26,340,881 |
| 4300 | Perm Imp Bds Series 2018 | | 4,286,449 |
| 4301 | Perm Imp Bds Series 2019 | | 2,297,625 |
| 4302 | Perm Imp Bds Series 2020 | | 8,918,973 |
| 4500 | UnLtd Tax Rd Bds Series 2018 | | 8,379,136 |
| 4501 | UnLtd Tax Rd Bds Series 2019 | | 7,898,656 |
| 4502 | UnLtd Tax Rd Bds Series 2020 | | 28,573,743 |
| 4503 | UnLtd Tax Rd Bds Series 2021 | | 18,508,951 |
| Total | | \$ | 221,182,132 |

Line Item Revenue Detail

| Fund # | Fund Description | Cost Center Description | G/L Account Description | FY 2021 Budget | FY 2022 Budget |
|--------|------------------|--|--|----------------|----------------|
| 0001 | General Fd | Co Auditor Aud-GF | Grant Administrative Cost Revenue-IDC Post | \$108,344 | \$109,029 |
| 0001 | General Fd | Co Auditor Aud-GF | Combined Charities Collection Fee | 1,707 | 2,195 |
| 0001 | General Fd | Co Auditor Aud-GF | Credit Union Fee | 1,204 | 1,164 |
| 0001 | General Fd | Co Auditor Aud-GF | Union Dues Collection Revenue | 4,535 | 4,242 |
| 0001 | General Fd | County Treasurer Adm-GF | Collection Fees | 159,761 | 180,000 |
| 0001 | General Fd | County Treasurer Adm-GF | Returned Check Fee | 300 | 200 |
| 0001 | General Fd | County Treasurer Adm-GF | Contractual Services-Treasury Services | 12,221 | 20,055 |
| 0001 | General Fd | County Treasurer Adm-GF | Demand Account Interest Income | 2,633 | 669 |
| 0001 | General Fd | County Treasurer Adm-GF | Trfrs from Unclaimed Property Fd | 25,000 | 25,000 |
| 0001 | General Fd | Tax Collector Prop Tax Cln-GF | Current Property Taxes | 651,436,842 | 702,759,350 |
| 0001 | General Fd | Tax Collector Prop Tax Cln-GF | Current Property Tax Underpaid By \$2 Or Less | (1,455) | (1,615) |
| 0001 | General Fd | Tax Collector Prop Tax Cln-GF | Current Property Tax Refunds (Contra) | (5,606,315) | (5,608,102) |
| 0001 | General Fd | Tax Collector Prop Tax Cln-GF | Property Tax Rebates | (5,298,250) | (4,867,854) |
| 0001 | General Fd | Tax Collector Prop Tax Cln-GF | Vehicle Inventory Tax | 115,684 | 60,000 |
| 0001 | General Fd | Tax Collector Prop Tax Cln-GF | Prior Years Delinquent Tax | 2,731,288 | 3,213,280 |
| 0001 | General Fd | Tax Collector Prop Tax Cln-GF | Delinquent Tax Refunds (Contra Account) | (4,360,800) | (7,848,552) |
| 0001 | General Fd | Tax Collector Prop Tax Cln-GF | Delinquent Property Tax Contingent Liab Adjustment | (3,778,048) | (5,185,692) |
| 0001 | General Fd | Tax Collector Prop Tax Cln-GF | Personal Property Late Rendition Penalty | 318,750 | 293,000 |
| 0001 | General Fd | Tax Collector Prop Tax Cln-GF | Real Property 25D Penalty | 5,100 | 1,000 |
| 0001 | General Fd | Tax Collector Prop Tax Cln-GF | Real Property Penalty & Interest | 2,125,000 | 2,700,000 |
| 0001 | General Fd | Tax Collector Prop Tax Cln-GF | Unclaimed Foreclosure Proceeds | 8,071 | 15,831 |
| 0001 | General Fd | Tax Collector Prop Tax Cln-GF | Unclaimed Property Tax Refunds | 74,456 | 61,562 |
| 0001 | General Fd | Tax Collector Prop Tax Cln-GF | Attorney Fees | 6,400 | 61,029 |
| 0001 | General Fd | Tax Collector Prop Tax Cln-GF | Returned Check Fee | 5,300 | 2,800 |
| 0001 | General Fd | Tax Collector Prop Tax Cln-GF | Wine & Beer Permit Admin Fee | 84,800 | 118,047 |
| 0001 | General Fd | Tax Collector Prop Tax Cln-GF | Tax Collection Service -Other Entities | 3,571,893 | 3,596,010 |
| 0001 | General Fd | Tax Collector Prop Tax Cln-GF | Occupation License | 450,000 | 506,654 |
| 0001 | General Fd | Tax Collector Prop Tax Cln-GF | Other Short-Term Invest Interest Income | 359,603 | 55,341 |
| 0001 | General Fd | Tax Collector Prop Tax Cln-GF | Miscellaneous Collections | 6,460 | 4,234 |
| 0001 | General Fd | Tax Collector County Court at Law Cln-GF | Time Payment Reimbursement Fee | 6,400 | 9,029 |
| 0001 | General Fd | Tax Collector County Court at Law Cln-GF | Collection Fees | 11,829 | 6,770 |
| 0001 | General Fd | Tax Collector Motor Veh Collections-GF | Child Safety Fee | 246,312 | 273,000 |
| 0001 | General Fd | Tax Collector Motor Veh Collections-GF | Auto Registration Fees | 1,610,975 | 1,562,147 |
| 0001 | General Fd | Tax Collector Motor Veh Collections-GF | Title Licensing Program Fee | 25,300 | 40,000 |
| 0001 | General Fd | Tax Collector Motor Veh Collections-GF | Miscellaneous Fees | 2,652 | 11,770 |
| 0001 | General Fd | Tax Collector Motor Veh Collections-GF | Tax Certificate Fees | 58,000 | 72,000 |
| 0001 | General Fd | Tax Collector Motor Veh Collections-GF | Returned Check Fee | 5,450 | 13,600 |
| 0001 | General Fd | Tax Collector Motor Veh Collections-GF | School Crossing Guard Admin Fee | 136,179 | 151,000 |
| 0001 | General Fd | Tax Collector Motor Veh Collections-GF | Certificate Of Title Collection Service Fee | 1,199,245 | 1,665,000 |
| 0001 | General Fd | Tax Collector Motor Veh Collections-GF | Contractual Services- Fee Collection Svs | 83,000 | 83,000 |
| 0001 | General Fd | Tax Collector Motor Veh Collections-GF | Motor Vehicle Sales Tax/Penalties Collection | 10,484,092 | 12,168,107 |
| 0001 | General Fd | Tax Collector Motor Veh Collections-GF | Sale Of Recycling Material | 0 | 349 |
| 0001 | General Fd | Tax Collector Motor Veh Collections-GF | Equipment Rent Revenue | 12,130 | 19,278 |
| 0001 | General Fd | Tax Collector Voter Registration Cln-GF | Miscellaneous Fees | 1,188 | 190 |
| 0001 | General Fd | PBO Cash Investments | Contractual Services-Cash Investment Services | 79,012 | 102,864 |
| 0001 | General Fd | PBO Cash Investments | Pooled Cash Investments Interest Income | 2,749,062 | 1,915,751 |
| 0001 | General Fd | PBO Cash Investments | Other Interest Income | 10 | 11 |
| 0001 | General Fd | PBO Cash Investments | Trfrs from TC Health Fcl Development Corp. Fund | 25,000 | 25,000 |
| 0001 | General Fd | PBO Cash Investments | Trfrs from TC Housing Finance Corporation Fd | 333,613 | 326,656 |
| 0001 | General Fd | General Adm NonDivisional | Austin Affordable Housing Revenue | 14,208 | 15,170 |
| 0001 | General Fd | General Adm NonDivisional | Fish and Wildlife Revenue | 24,748 | 27,186 |
| 0001 | General Fd | General Adm NonDivisional | Bingo Gross Receipts Tax | 275,000 | 384,530 |
| 0001 | General Fd | General Adm NonDivisional | Mixed Beverage Tax | 9,698,969 | 13,984,777 |
| 0001 | General Fd | General Adm NonDivisional | Notary Fee | 1,341 | 85 |
| 0001 | General Fd | General Adm NonDivisional | Miscellaneous Collections | 90,000 | 77,500 |
| 0001 | General Fd | General Adm NonDivisional | Other Revenue-Unclaimed Vendor Checks | 22,979 | 247 |
| 0001 | General Fd | General Adm NonDivisional | Sale Of Recycling Material | 2,500 | 3,000 |
| 0001 | General Fd | General Adm NonDivisional | Sale Of Surplus Equipment | 60,000 | 25,000 |
| 0001 | General Fd | General Adm NonDivisional | Income From Law Suit Settlements | 270,867 | 300,034 |
| 0001 | General Fd | General Adm NonDivisional | Trfrs from Co Atty Proc Site Orders-Capso Fd | 18,351 | 18,351 |
| 0001 | General Fd | General Adm NonDivisional | Sale of Major Assets | 340,000 | 500,000 |
| 0001 | General Fd | General Adm Non Divisional-GF | 308 Guadalupe Land Rent Revenue | 242,860 | 875,145 |
| 0001 | General Fd | TCIS NSS-GF | Contractual Services-Telephone Monitoring Svs | 36,534 | 0 |
| 0001 | General Fd | TCIS NSS-GF | Contracted Services | 27,720 | 27,720 |
| 0001 | General Fd | FMD Adm-GF | 700 Lavaca Building Rent Revenue | 1,081,352 | 945,083 |
| 0001 | General Fd | FMD Adm-GF | 700 Lavaca Parking Rent Revenue | 71,700 | 137,100 |
| 0001 | General Fd | FMD Adm-GF | Other Buildings Rent Revenue | 503,657 | 527,916 |
| 0001 | General Fd | FMD Adm-GF | Smart Facility Rent Revenue | 314,955 | 319,590 |
| 0001 | General Fd | FMD Building Maintenance-GF | Concession Revenue | 37,900 | 33,600 |
| 0001 | General Fd | CA Civil-GF | Prosecutor Longevity | 70,151 | 70,980 |
| 0001 | General Fd | CA Civil-GF | Civil Filing Fee | 1,045,051 | 972,695 |
| 0001 | General Fd | CA Civil-GF | Attorney Services-Hospital District | 563,880 | 387,261 |
| 0001 | General Fd | CA Criminal-GF | County Prosecutors Compensation | 85,500 | 70,000 |
| 0001 | General Fd | CA Criminal-GF | Prosecutor Longevity | 71,101 | 60,008 |
| 0001 | General Fd | CA Criminal-GF | Criminal Fees-Other | 43,385 | 24,700 |
| 0001 | General Fd | CA Criminal-GF | Demand Account Interest Income | 250 | 27 |
| 0001 | General Fd | CA Check Division-GF | Prosecutor Longevity | 3,207 | 2,040 |
| 0001 | General Fd | CA Check Division-GF | Demand Account Interest Income | 98 | 26 |
| 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 | 1,000,000 | 1,148,000 |
| 0001 | General Fd | Co Clerk Eln Adm-GF | Election Equipment Rental | 60,677 | 45,000 |
| 0001 | General Fd | Co Clerk Eln Adm-GF | Demand Account Interest Income | 4 | 20 |
| 0001 | General Fd | Co Clerk Probate-GF | Attorney Ad Litem Fee-Mental Health | 210,510 | 249,000 |

Line Item Revenue Detail

| Fund # | Fund Description | Cost Center Description | G/L Account Description | FY 2021 Budget | FY 2022 Budget |
|--------|------------------|---|-------------------------------------|----------------|----------------|
| 0001 | General Fd | Co Clerk Probate-GF | Court Clerk Fees | \$1,914 | \$0 |
| 0001 | General Fd | Co Clerk Probate-GF | Jury Fees | 533 | 550 |
| 0001 | General Fd | Co Clerk Probate-GF | Mental Health Service & Doc Fee | 74,149 | 89,324 |
| 0001 | General Fd | Co Clerk Probate-GF | Probate Service Fee | 158,336 | 171,406 |
| 0001 | General Fd | Co Clerk Probate-GF | Fees For Copies | 68,815 | 33,960 |
| 0001 | General Fd | Co Clerk Probate-GF | Returned Check Fee | 60 | 0 |
| 0001 | General Fd | Co Clerk Probate-GF | Trust Fund Fee | 3,082 | 2,512 |
| 0001 | General Fd | Co Clerk Probate-GF | Probate Fines | 100 | 0 |
| 0001 | General Fd | Co Clerk Probate-GF | Demand Account Interest Income | 154 | 100 |
| 0001 | General Fd | Co Clerk Civil-GF | Civil Filing Fee | 235,728 | 333,445 |
| 0001 | General Fd | Co Clerk Civil-GF | Jury Fees | 28,937 | 6,880 |
| 0001 | General Fd | Co Clerk Civil-GF | Probate Service Fee | 2,480 | 1,240 |
| 0001 | General Fd | Co Clerk Civil-GF | Fees For Copies | 47,204 | 26,383 |
| 0001 | General Fd | Co Clerk Civil-GF | Returned Check Fee | 60 | 0 |
| 0001 | General Fd | Co Clerk Civil-GF | Trust Fund Fee | 9,210 | 13,754 |
| 0001 | General Fd | Co Clerk Civil-GF | Bond Forfeitures | 250,000 | 397,136 |
| 0001 | General Fd | Co Clerk Civil-GF | Demand Account Interest Income | 15 | 52 |
| 0001 | General Fd | Co Clerk Crm-GF | Court Clerk Fees | 74,853 | 80,163 |
| 0001 | General Fd | Co Clerk Crm-GF | Criminal Bond Administrative Fee | 9,321 | 10,000 |
| 0001 | General Fd | Co Clerk Crm-GF | Jury Fees | 528 | 0 |
| 0001 | General Fd | Co Clerk Crm-GF | Fees For Copies | 50,615 | 54,762 |
| 0001 | General Fd | Co Clerk Crm-GF | Returned Check Fee | 60 | 0 |
| 0001 | General Fd | Co Clerk Crm-GF | Fines | 150 | 12 |
| 0001 | General Fd | Co Clerk Crm-GF | Demand Account Interest Income | 7 | 2 |
| 0001 | General Fd | Co Clerk Recording-GF | Fees For Copies | 144,650 | 113,401 |
| 0001 | General Fd | Co Clerk Recording-GF | Fees For Microfilm | 22,460 | 20,567 |
| 0001 | General Fd | Co Clerk Recording-GF | Recording Fees | 5,139,951 | 6,669,871 |
| 0001 | General Fd | Co Clerk Recording-GF | Demand Account Interest Income | 100 | 78 |
| 0001 | General Fd | Co Clerk Records Mgmt-GF | Fees For Copies | 23,877 | 46,669 |
| 0001 | General Fd | Co Clerk Records Mgmt-GF | Returned Check Fee | 30 | 0 |
| 0001 | General Fd | Co Clerk Records Mgmt-GF | Demand Account Interest Income | 1 | 1 |
| 0001 | General Fd | Dist Clerk Civil-GF | Grant Partial Reimbursement Revenue | 74,775 | 88,091 |
| 0001 | General Fd | Dist Clerk Civil-GF | Civil Filing Fee | 1,022,421 | 1,037,824 |
| 0001 | General Fd | Dist Clerk Civil-GF | SAPCRS Transfer Fee | 923 | 1,238 |
| 0001 | General Fd | Dist Clerk Civil-GF | Jury Fees | 302,637 | 253,682 |
| 0001 | General Fd | Dist Clerk Civil-GF | Fees For Copies | 49,973 | 232,198 |
| 0001 | General Fd | Dist Clerk Civil-GF | Passport Fee | 488,487 | 420,000 |
| 0001 | General Fd | Dist Clerk Civil-GF | Record Search Fee | 14,022 | 13,021 |
| 0001 | General Fd | Dist Clerk Civil-GF | Returned Check Fee | 125 | 207 |
| 0001 | General Fd | Dist Clerk Civil-GF | Trust Fund Fee | 5,481 | 4,965 |
| 0001 | General Fd | Dist Clerk Civil-GF | Vital Statistic Report Fee | 3,273 | 3,277 |
| 0001 | General Fd | Dist Clerk Civil-GF | Jury Impaneling Services | 16,412 | 3,419 |
| 0001 | General Fd | Dist Clerk Civil-GF | Bond Forfeitures | 70,147 | 49,559 |
| 0001 | General Fd | Dist Clerk Civil-GF | Other Interest Income | 2,199 | 4,980 |
| 0001 | General Fd | Dist Clerk Civil-GF | Forfeited Jury Pay | 30,016 | 14,851 |
| 0001 | General Fd | Dist Clerk Crm-GF | Criminal Bond Administrative Fee | 3,447 | 3,875 |
| 0001 | General Fd | Dist Clerk Crm-GF | Criminal Fees-Other | 63,735 | 61,454 |
| 0001 | General Fd | Dist Clerk Crm-GF | Jury Fees | 554 | 715 |
| 0001 | General Fd | Dist Clerk Crm-GF | Fees For Copies | 3,577 | 19,324 |
| 0001 | General Fd | Civil Courts District-GF | Tax Master Fee | 27,679 | 23,128 |
| 0001 | General Fd | Civil Courts County-GF | Judiciary Fees | 168,000 | 168,000 |
| 0001 | General Fd | DA Criminal Justice-GF | Prosecutor Longevity | 251,220 | 226,680 |
| 0001 | General Fd | DA Criminal Justice-GF | Other State Revenue | 49,427 | 40,183 |
| 0001 | General Fd | DA Criminal Justice-GF | Criminal Fees-Other | 11,148 | 7,968 |
| 0001 | General Fd | DA Criminal Justice-GF | Environmental Fines | 500 | 0 |
| 0001 | General Fd | DA Criminal Justice-GF | Demand Account Interest Income | 988 | 114 |
| 0001 | General Fd | DA Criminal Justice-GF | Miscellaneous Collections | 1,106 | 1,370 |
| 0001 | General Fd | DA Civil Justice-Title IV-E Billable-GF | Grant Partial Reimbursement Revenue | 64,000 | 80,000 |
| 0001 | General Fd | Criminal Courts District-GF | Judiciary Collection Fee | 9,461 | 3,155 |
| 0001 | General Fd | Criminal Courts District-GF | Restitution | 2,274 | 945 |
| 0001 | General Fd | Criminal Courts County Division-GF | Criminal Fees-Other | 10 | 10 |
| 0001 | General Fd | Criminal Courts County Division-GF | Judiciary Fees | 588,000 | 588,000 |
| 0001 | General Fd | Criminal Courts-Vet Court Optg-GF | Juror Contributions | 4,796 | 0 |
| 0001 | General Fd | Probate Court-GF | Probate Statutory Fees | 42,500 | 45,050 |
| 0001 | General Fd | Probate Court-GF | Probate Hearing Fee | 11,000 | 5,000 |
| 0001 | General Fd | Probate Court-GF | Probate Investigator Fee | 14,000 | 14,000 |
| 0001 | General Fd | Probate Court-GF | Probate Service Fee | 53,000 | 58,000 |
| 0001 | General Fd | Probate Court-GF | Probate Training Fee | 20,000 | 4,835 |
| 0001 | General Fd | JP1 Civil-GF | Civil Filing Fee | 116,227 | 44,822 |
| 0001 | General Fd | JP1 Criminal-GF | Criminal Fees-Other | 38,446 | 32,887 |
| 0001 | General Fd | JP1 Criminal-GF | Omni Denial License Renewal Fee | 4,202 | 2,624 |
| 0001 | General Fd | JP1 Criminal-GF | Time Payment Reimbursement Fee | 979 | 1,664 |
| 0001 | General Fd | JP1 Criminal-GF | Returned Check Fee | 24 | 75 |
| 0001 | General Fd | JP1 Criminal-GF | Fines | 2,492 | 2,361 |
| 0001 | General Fd | JP1 Criminal-GF | Miscellaneous Collections | 6 | 23 |
| 0001 | General Fd | JP2 Civil-GF | Civil Filing Fee | 136,766 | 45,470 |
| 0001 | General Fd | JP2 Criminal-GF | Criminal Fees-Other | 109,240 | 124,332 |
| 0001 | General Fd | JP2 Criminal-GF | Omni Denial License Renewal Fee | 25,095 | 15,588 |
| 0001 | General Fd | JP2 Criminal-GF | Time Payment Reimbursement Fee | 3,492 | 10,108 |
| 0001 | General Fd | JP2 Criminal-GF | Returned Check Fee | 75 | 125 |
| 0001 | General Fd | JP2 Criminal-GF | Fines | 6,951 | 9,532 |
| 0001 | General Fd | JP2 Criminal-GF | Miscellaneous Collections | 94 | 42 |
| 0001 | General Fd | JP3 Civil-GF | Civil Filing Fee | 69,464 | 20,934 |

Line Item Revenue Detail

| Fund # | Fund Description | Cost Center Description | G/L Account Description | FY 2021 Budget | FY 2022 Budget |
|--------|------------------|--|---|----------------|----------------|
| 0001 | General Fd | JP3 Criminal-GF | Criminal Fees-Other | \$244,972 | \$248,337 |
| 0001 | General Fd | JP3 Criminal-GF | Omni Denial License Renewal Fee | 12,769 | 6,640 |
| 0001 | General Fd | JP3 Criminal-GF | Time Payment Reimbursement Fee | 2,003 | 6,619 |
| 0001 | General Fd | JP3 Criminal-GF | Returned Check Fee | 106 | 160 |
| 0001 | General Fd | JP3 Criminal-GF | Fines | 14,771 | 27,424 |
| 0001 | General Fd | JP4 Civil-GF | Civil Filing Fee | 82,367 | 24,338 |
| 0001 | General Fd | JP4 Civil-GF | Returned Check Fee | 263 | 82 |
| 0001 | General Fd | JP4 Criminal-GF | Criminal Fees-Other | 59,358 | 49,294 |
| 0001 | General Fd | JP4 Criminal-GF | Omni Denial License Renewal Fee | 7,161 | 2,742 |
| 0001 | General Fd | JP4 Criminal-GF | Time Payment Reimbursement Fee | 2,880 | 2,817 |
| 0001 | General Fd | JP4 Criminal-GF | Fines | 2,671 | 2,124 |
| 0001 | General Fd | JP4 Criminal-GF | Miscellaneous Collections | 71 | 45 |
| 0001 | General Fd | JP5 Civil-GF | Civil Filing Fee | 74,393 | 24,582 |
| 0001 | General Fd | JP5 Criminal-GF | Criminal Fees-Other | 50,624 | 42,460 |
| 0001 | General Fd | JP5 Criminal-GF | Omni Denial License Renewal Fee | 5,099 | 2,447 |
| 0001 | General Fd | JP5 Criminal-GF | Time Payment Reimbursement Fee | 561 | 962 |
| 0001 | General Fd | JP5 Criminal-GF | Returned Check Fee | 26 | 10 |
| 0001 | General Fd | JP5 Criminal-GF | Fines | 2,130 | 1,937 |
| 0001 | General Fd | Constable1 Civil-GF | Civil Filing Fee | 280,785 | 82,398 |
| 0001 | General Fd | Constable1 Civil-GF | Donation-Public Safety Use Of Vehicle | 9,052 | 5,040 |
| 0001 | General Fd | Constable1 Criminal-GF | Criminal Fees-Other | 19,478 | 10,854 |
| 0001 | General Fd | Constable2 Civil-GF | Civil Filing Fee | 424,984 | 214,384 |
| 0001 | General Fd | Constable2 Civil-GF | Donation-Public Safety Use Of Vehicle | 15,000 | 15,000 |
| 0001 | General Fd | Constable2 Criminal-GF | Criminal Fees-Other | 110,247 | 131,518 |
| 0001 | General Fd | Constable2 Criminal-GF | Returned Check Fee | 30 | 30 |
| 0001 | General Fd | Constable2 Criminal-GF | Law Enforcement Services-Other Govt Agency | 219,047 | 219,047 |
| 0001 | General Fd | Constable3 Civil-GF | Civil Filing Fee | 210,000 | 125,000 |
| 0001 | General Fd | Constable3 Civil-GF | Donation-Public Safety Use Of Vehicle | 20,500 | 11,000 |
| 0001 | General Fd | Constable3 Criminal-GF | Criminal Fees-Other | 92,000 | 60,000 |
| 0001 | General Fd | Constable3 Criminal-GF | Law Enforcement Services-Other Govt Agency | 124,444 | 124,444 |
| 0001 | General Fd | Constable 4 Civil-GF | Civil Filing Fee | 196,104 | 124,015 |
| 0001 | General Fd | Constable 4 Civil-GF | Donation-Public Safety Use Of Vehicle | 2,000 | 11,850 |
| 0001 | General Fd | Constable 4 Criminal-GF | Criminal Fees-Other | 62,093 | 32,014 |
| 0001 | General Fd | Constable 4 Criminal-GF | Returned Check Fee | 30 | 0 |
| 0001 | General Fd | Constable 5 Civil-GF | Grant Partial Reimbursement Revenue | 151,525 | 200,000 |
| 0001 | General Fd | Constable 5 Civil-GF | Civil Filing Fee | 1,357,833 | 1,400,000 |
| 0001 | General Fd | Constable 5 Civil-GF | Donation-Public Safety Use Of Vehicle | 20,000 | 20,000 |
| 0001 | General Fd | Constable 5 Criminal-GF | Criminal Fees-Other | 42,609 | 25,000 |
| 0001 | General Fd | Constable 5 Security-GF | Law Enforcement Services-Other Organization | 214,240 | 214,240 |
| 0001 | General Fd | TCSO Courthouse Security-GF | Transfer from Courthouse Security Fund | 420,000 | 420,000 |
| 0001 | General Fd | TCSO Crc Support Br-GF | SSA Incentive Payments | 96,000 | 109,600 |
| 0001 | General Fd | TCSO Crc Support Br-GF | Miscellaneous Collections | 221 | 289 |
| 0001 | General Fd | TCSO Crc Support Br-GF | Notary Fees | 878 | 750 |
| 0001 | General Fd | TCSO Central Booking-GF | Contractual Services-Central Booking | 6,762,608 | 6,931,673 |
| 0001 | General Fd | TCSO Medical Svs Contracted Med Svs-GF | Treatment Co-Pay | 96,000 | 120,000 |
| 0001 | General Fd | TCSO Medical Svs Contracted Med Svs-GF | Expired Medication Refunds | 5,000 | 6,330 |
| 0001 | General Fd | TCSO LE Support Br-GF | Breath Alcohol Testing Fee | 16,881 | 4,966 |
| 0001 | General Fd | TCSO LE Support Br-GF | Criminal Fees-Other | 150,819 | 140,189 |
| 0001 | General Fd | TCSO LE Support Br-GF | Time Payment 10% Fee | 242 | 65 |
| 0001 | General Fd | TCSO LE Support Br-GF | Alarm Registration Fee | 192,150 | 162,840 |
| 0001 | General Fd | TCSO LE Support Br-GF | Law Enforcement Services-Other Govt Agency | 2,023,051 | 2,184,590 |
| 0001 | General Fd | TCSO LE Support Br-GF | Law Enforcement Services-School District | 1,015,301 | 587,840 |
| 0001 | General Fd | TCSO LE Support Br-GF | Contractual Services-Housing Paroled Sex Offender | 324,000 | 0 |
| 0001 | General Fd | TCSO LE Support Br-GF | Contractual Services-Mnt Of Federal Prisoners | 9,000 | 7,110 |
| 0001 | General Fd | TCSO LE Support Br-GF | Bail Bondsman Registration | 1,000 | 2,000 |
| 0001 | General Fd | TCSO LE Support Br-GF | Sexually Oriented Business License | 3,025 | 3,025 |
| 0001 | General Fd | TCSO LE Support Br-GF | Miscellaneous Collections | 36,179 | 44,036 |
| 0001 | General Fd | TCSO LE Support Br-GF | Donation-Public Safety Use Of Vehicle | 371,000 | 500,000 |
| 0001 | General Fd | ME Adm-GF | Expert Witness Testimony Fee | 4,000 | 500 |
| 0001 | General Fd | ME Adm-GF | Autopsy-External Examination Fee | 0 | 30,645 |
| 0001 | General Fd | ME Adm-GF | Autopsy Fee | 2,708,135 | 2,578,224 |
| 0001 | General Fd | ME Adm-GF | Autopsy Report Fee | 2,000 | 4,398 |
| 0001 | General Fd | ME Adm-GF | Authority To Cremate Permit Fee | 94,500 | 128,025 |
| 0001 | General Fd | ME Adm-GF | Miscellaneous Collections | 1,000 | 3,200 |
| 0001 | General Fd | CSCD Supervision GF | Time Payment 10% Fee | 2,774 | 1,497 |
| 0001 | General Fd | CSCD Supervision GF | Time Payment Reimbursement Fee | 576 | 5,738 |
| 0001 | General Fd | TCCES CES-Administration-GF | Alcohol Evaluation Fees | 205,800 | 220,598 |
| 0001 | General Fd | TCCES CES-Administration-GF | TCCES Reinstatement Fee | 21,771 | 21,771 |
| 0001 | General Fd | TCCES CES-Administration-GF | Counseling Program | 58,296 | 57,960 |
| 0001 | General Fd | TCCES CES-Administration-GF | Drug Education Class | 37,044 | 16,740 |
| 0001 | General Fd | TCCES CES-Administration-GF | DWI Education Class | 50,820 | 69,020 |
| 0001 | General Fd | TCCES CES-Administration-GF | DWI Intervention Program | 98,642 | 74,555 |
| 0001 | General Fd | TCCES CES-Administration-GF | Minor In Possession Class | 1,440 | 1,260 |
| 0001 | General Fd | TCCES CES-Administration-GF | Substance Abuse Class | 7,910 | 4,340 |
| 0001 | General Fd | TCCES CES-Administration-GF | Cognitive Change Program 40Hr | 2,625 | 1,750 |
| 0001 | General Fd | TCCES CES-Administration-GF | Marijuana Class 4 Hour | 765 | 0 |
| 0001 | General Fd | TCCES CES-Administration-GF | Marijuana Class 8 Hour | 12,600 | 5,950 |
| 0001 | General Fd | TCCES Education-GF | Alcohol Education-Minors Class | 588 | 735 |
| 0001 | General Fd | TCCES Education-GF | Bad Check 8Hr Class | 3,552 | 2,517 |
| 0001 | General Fd | TCCES Education-GF | Chemical Assault & Shoplifting 20Hr Class | 35,520 | 22,126 |
| 0001 | General Fd | TCCES Education-GF | Class Rescheduling Fees | 3,593 | 3,593 |
| 0001 | General Fd | TCCES Education-GF | Felony M.O. 20Hr Class | 64,680 | 61,138 |
| 0001 | General Fd | TCCES Education-GF | Juvenile Competency Class | 1,080 | 1,620 |

Line Item Revenue Detail

| Fund # | Fund Description | Cost Center Description | G/L Account Description | FY 2021 Budget | FY 2022 Budget |
|--------|------------------------------|--------------------------------------|--|----------------|----------------|
| 0001 | General Fd | TCCES Education-GF | Youth Misdemeanor I 8Hr Class | \$1,620 | \$2,808 |
| 0001 | General Fd | TCCES Education-GF | 12HR Cognitive Life Skills Level I | 10,080 | 8,540 |
| 0001 | General Fd | TCCES Education-GF | Prostitution Sol Deterrent Class 8 Hour | 1,250 | 2,000 |
| 0001 | General Fd | Pretrial Supervision-GF | Ignition Interlock Fee | 131,219 | 221,951 |
| 0001 | General Fd | Pretrial Supervision-GF | Personal Bond Fees | 131,878 | 186,950 |
| 0001 | General Fd | JPD Attorney Staff-GF | Attorney Fees | 3,940 | 0 |
| 0001 | General Fd | JvP Food Srvcs-GF | Grant Partial Reimbursement Revenue | 167,758 | 0 |
| 0001 | General Fd | JvP Dom Rel Off Admin-GF | Adoption Investigation Fee | 65,957 | 0 |
| 0001 | General Fd | JvP Dom Rel Off Admin-GF | DRO Operations Fee | 57,072 | 0 |
| 0001 | General Fd | JvP Dom Rel Off Admin-GF | Expert Witness Testimony Fee | 74 | 0 |
| 0001 | General Fd | JvP Dom Rel Off Admin-GF | Comm Supervision Of Child Support Probationers | 527,912 | 0 |
| 0001 | General Fd | JvP Dom Rel Off Admin-GF | Integrated Child Support Enforcement System (ICSS) | 556,270 | 0 |
| 0001 | General Fd | JvP Dom Rel Off Admin-GF | License Fee Parenting Course | 11,922 | 0 |
| 0001 | General Fd | JvP Food Services-GF | Grant Partial Reimbursement Revenue | 0 | 160,284 |
| 0001 | General Fd | JvP Domestic Relations-GF | Adoption Investigation Fee | 0 | 65,304 |
| 0001 | General Fd | JvP Domestic Relations-GF | DRO Operations Fee | 0 | 56,889 |
| 0001 | General Fd | JvP Domestic Relations-GF | Comm Supervision Of Child Support Probationers | 0 | 442,107 |
| 0001 | General Fd | JvP Domestic Relations-GF | Integrated Child Support Enforcement System (ICSS) | 0 | 675,436 |
| 0001 | General Fd | JvP Domestic Relations-GF | License Fee Parenting Course | 0 | 13,317 |
| 0001 | General Fd | Emrg Svs Tech and Comm-GF | Radio Use Fees | 379,580 | 364,528 |
| 0001 | General Fd | Emrg Svs Emergency Mgmt-GF | Grant Partial Reimbursement Revenue | 50,921 | 23,727 |
| 0001 | General Fd | TNR Environmental Quality-GF | Sale Of Recycling Material | 18,622 | 19,440 |
| 0001 | General Fd | TNR Development Services-GF | Driveway Permits | 121,252 | 179,262 |
| 0001 | General Fd | TNR Development Services-GF | Flood Plain Permit Fee- Nonresidential | 217,288 | 355,116 |
| 0001 | General Fd | TNR Development Services-GF | Flood Plain Permit Fee-Residential A | 152,111 | 216,685 |
| 0001 | General Fd | TNR Development Services-GF | Flood Plain Permit Fee-Residential B | 23,950 | 39,183 |
| 0001 | General Fd | TNR Development Services-GF | Long Form Plat Construction Review | 164,775 | 73,005 |
| 0001 | General Fd | TNR Development Services-GF | Long Form Plat-Commercial Lot Review | 30,031 | 19,129 |
| 0001 | General Fd | TNR Development Services-GF | Long Form Plat-Construction Inspection | 101,713 | 44,108 |
| 0001 | General Fd | TNR Development Services-GF | Long Form Plat-Final Plat Review | 45,739 | 21,196 |
| 0001 | General Fd | TNR Development Services-GF | Long Form Plat-Preliminary Plan Review | 69,181 | 20,204 |
| 0001 | General Fd | TNR Development Services-GF | Long Form Plat-Residential Lot Review | 188,385 | 89,221 |
| 0001 | General Fd | TNR Development Services-GF | Plat Application Renewals | 1,620 | 206 |
| 0001 | General Fd | TNR Development Services-GF | Plat Revision-Amendments | 25,527 | 9,223 |
| 0001 | General Fd | TNR Development Services-GF | Plat Revision-Vacations Public Utility Easements | 3,524 | 4,406 |
| 0001 | General Fd | TNR Development Services-GF | Plat Revision-Vacations/Row & Drain Easements | 9,731 | 11,603 |
| 0001 | General Fd | TNR Development Services-GF | Public Notice Fee | 1,133 | 798 |
| 0001 | General Fd | TNR Development Services-GF | Road Name Changes | 418 | 261 |
| 0001 | General Fd | TNR Development Services-GF | Short Form Plat-Final Plat Review | 75,278 | 33,109 |
| 0001 | General Fd | TNR Development Services-GF | Utility (Row) Permits | 8,062 | 9,633 |
| 0001 | General Fd | TNR Development Services-GF | Sale Of Printed Material | 1,593 | 1,365 |
| 0001 | General Fd | TNR Stormwater Management-GF | Stormwater PWQC - Application Fee | 1,280 | 2,000 |
| 0001 | General Fd | TNR Stormwater Management-GF | Stormwater PWQC - Re-inspection Fee | 320 | 100 |
| 0001 | General Fd | TNR Stormwater Management-GF | Stormwater PWQC - Re-inspection Fee Non-compliance | 7,520 | 7,200 |
| 0001 | General Fd | TNR Stormwater Management-GF | Stormwater PWQC - Investigation | 13,032 | 14,512 |
| 0001 | General Fd | TNR Stormwater Management-GF | Stormwater PWQC - Site Complexity & Engin. Fee | 176 | 220 |
| 0001 | General Fd | TNR Onsite Sewage Facilities-GF | Septic Maintenance Contract Fee | 26,800 | 33,450 |
| 0001 | General Fd | TNR Onsite Sewage Facilities-GF | Septic Reinspection Fees | 6,622 | 7,354 |
| 0001 | General Fd | TNR Onsite Sewage Facilities-GF | Septic Subdivision Review Fees | 9,680 | 10,938 |
| 0001 | General Fd | TNR Onsite Sewage Facilities-GF | Engineered Adjustment Permit | 10,320 | 10,200 |
| 0001 | General Fd | TNR Onsite Sewage Facilities-GF | Engineered Construction Permits | 182,966 | 228,060 |
| 0001 | General Fd | TNR Onsite Sewage Facilities-GF | Expired Sewage Permit Re-Application Fee | 7,132 | 8,915 |
| 0001 | General Fd | TNR Onsite Sewage Facilities-GF | Private Sewage Permits | 27,714 | 38,038 |
| 0001 | General Fd | TNR Onsite Sewage Facilities-GF | Sewage Permit Renewal | 44 | 83 |
| 0001 | General Fd | TNR Park Services-GF | Park Entrance Fees | 2,060,034 | 2,596,852 |
| 0001 | General Fd | TNR Park Services-GF | Park Boat Ramp-Dock Fees | 0 | 45,408 |
| 0001 | General Fd | TNR Park Services-GF | Park Rental Fees | 305,392 | 300,040 |
| 0001 | General Fd | TNR Park Services-GF | Access License Fee | 25,072 | 20,124 |
| 0001 | General Fd | TNR Customer Services-GF | License Fee | 86,250 | 86,250 |
| 0001 | General Fd | TNR Services To Othr Govts-GF | Fuel & Vehicle Maintenance Reimbursement | 37,923 | 84,084 |
| 0001 | General Fd | TNR Transfer Station-GF | Solid Waste Disposal Fee | 9,702 | 10,115 |
| 0001 | General Fd | HHS Public Health Adm COA-GF | Animal License/Registration | 1,340 | 1,800 |
| 0001 | General Fd | HHS Inter COA Public Hlh-GF | Pool Inspection Fees | 18,175 | 17,975 |
| 0001 | General Fd | HHS FSS-Case Mgmt-GF | Grant Administrative Cost Revenue-IDC Post | 820 | 632 |
| 0001 | General Fd | HHS Deaf Svs-GF | Deaf Interpreter Services | 160,041 | 109,600 |
| 0001 | General Fd | HHS Housing Adm-GF | Grant Administrative Cost Revenue-IDC Post | 37,546 | 0 |
| 0001 | General Fd | HHS Texas Ag Ext Svs Adm-GF | Sale of Livestock | 2,435 | 3,310 |
| 0001 | General Fd | HHS Social Service Contracts-GF | Juror Contributions | 6,796 | 0 |
| 0001 | General Fd | EMS Star Flight Administrative-GF | Patient Fees-Air Transport | 2,400,000 | 1,429,847 |
| 0001 | General Fd | EMS Star Flight Operations-GF | Heli Pad Camera Fee | 4,102 | 4,102 |
| 0001 | General Fd | EMS Emrg Med Sv-GF | Patient Fees-Ground Transport | 20,000 | 0 |
| 0001 | General Fd | Civil Courts-App-LMF-GF | Court of Appeals Fee | 67,476 | 67,476 |
| 0001 | General Fd | Criminal Courts County LMF-GF | Grant Partial Reimbursement Revenue | 404,743 | 345,592 |
| 0001 | General Fd | Criminal Courts District LMF-GF | Grant Partial Reimbursement Revenue | 607,115 | 518,388 |
| 0003 | Tx Exposition and Heritage | PBO Cash Investments | Pooled Cash Investments Interest Income | 10,922 | 9,317 |
| 0003 | Tx Exposition and Heritage | FMD-Tx Expo & Heritage-Expo Fd | Concession Revenue | 40,700 | 40,000 |
| 0003 | Tx Exposition and Heritage | FMD-Tx Expo & Heritage-Expo Fd | Miscellaneous Collections | 0 | 18,000 |
| 0003 | Tx Exposition and Heritage | FMD-Tx Expo & Heritage-Expo Fd | Other Buildings Rent Revenue | 312,246 | 347,125 |
| 0100 | Law Library Fd | PBO Cash Investments | Pooled Cash Investments Interest Income | 1,192 | 820 |
| 0100 | Law Library Fd | JSPIn-Civil Library-Law Library Fund | Law Library Fee | 784,360 | 849,241 |
| 0100 | Law Library Fd | JSPIn-Civil Library-Law Library Fund | Legal Research Fee | 3,548 | 2,060 |
| 0104 | Dispute Resolution Center Fd | Dispute Resolution Center-DRC fd | ADRS Fee | 349,730 | 369,256 |
| 0104 | Dispute Resolution Center Fd | Dispute Resolution Center-DRC fd | Juror Contributions | 1,373 | 0 |

Line Item Revenue Detail

| Fund # | Fund Description | Cost Center Description | G/L Account Description | FY 2021 Budget | FY 2022 Budget |
|--------|--|---|---|----------------|----------------|
| 0104 | Dispute Resolution Center Fd | Dispute Resolution Center-DRC fd | Trfrs from General Fd | \$182,400 | \$141,586 |
| 0105 | Voter Registration Fd | Tax Collector Voter Clin Ch19-Voter Rg Fd | Voter Registration Reimb Chap19 | 194,850 | 193,772 |
| 0106 | Juvenile Fee Fd | PBO Cash Investments | Pooled Cash Investments Interest Income | 2,511 | 1,542 |
| 0107 | Juvenile Justice Alternative Edu Prog Fd | PBO Cash Investments | Pooled Cash Investments Interest Income | 1,109 | 781 |
| 0107 | Juvenile Justice Alternative Edu Prog Fd | JvP Spec Svcs JJAEP Fd | School Districts | 13,284 | 45,830 |
| 0108 | County Clerk Records Mgmt & Preserv Fd | PBO Cash Investments | Pooled Cash Investments Interest Income | 36,511 | 28,718 |
| 0108 | County Clerk Records Mgmt & Preserv Fd | Co Clerk Crm-Records Mgmt Fd | Records Management Fee | 77,500 | 27,244 |
| 0108 | County Clerk Records Mgmt & Preserv Fd | Co Clerk Recording-Records Mgmt Fd | Records Mgmt & Preservation Fee | 1,784,700 | 2,348,316 |
| 0109 | LCRA Parks Cip Fd | PBO Cash Investments | Pooled Cash Investments Interest Income | 12,936 | 8,554 |
| 0109 | LCRA Parks Cip Fd | TNR Park Services-LCRA Fd | Park Entrance Fees | 239,146 | 256,576 |
| 0110 | Records Mgmt and Pres Fd | PBO Cash Investments | Pooled Cash Investments Interest Income | 78 | 405 |
| 0110 | Records Mgmt and Pres Fd | Co Clerk Probate -Records Mgmt Preser | Records Management Fee | 20,840 | 6,188 |
| 0110 | Records Mgmt and Pres Fd | Co Clerk Civil-Records Mgmt Preser | Records Management Fee | 25,111 | 10,500 |
| 0110 | Records Mgmt and Pres Fd | Dist Clerk Civil-Records Mgmt Preser | Records Management Fee | 74,037 | 19,231 |
| 0110 | Records Mgmt and Pres Fd | CRS Records/Consulting-Recs Mgmt Preser | Trfrs from General Fd | 84,679 | 0 |
| 0111 | Courthouse Security Fd | Co Clerk Probate-Courthouse Sec Fd | Security Fee | 0 | 74,250 |
| 0111 | Courthouse Security Fd | Co Clerk Civil-Courthouse Sec Fd | Security Fee | 24,571 | 109,298 |
| 0111 | Courthouse Security Fd | Co Clerk Crm-Courthouse Sec Fd | Security Fee | 10,301 | 9,072 |
| 0111 | Courthouse Security Fd | Co Clerk Recording-Courthouse Sec Fd | Security Fee | 180,810 | 238,642 |
| 0111 | Courthouse Security Fd | Dist Clerk Civil-Courthouse Security Fd | Security Fee | 65,460 | 161,511 |
| 0111 | Courthouse Security Fd | Dist Clerk Crm-Courthouse Security Fd | Security Fee | 6,853 | 8,773 |
| 0111 | Courthouse Security Fd | JP1 Criminal-Courthouse Security Fd | Security Fee | 5,206 | 5,020 |
| 0111 | Courthouse Security Fd | JP2 Criminal-Courthouse Security Fd | Security Fee | 15,720 | 15,752 |
| 0111 | Courthouse Security Fd | JP3 Criminal-Courthouse Security Fd | Security Fee | 22,089 | 26,961 |
| 0111 | Courthouse Security Fd | JP4 Criminal-Courthouse Security Fd | Security Fee | 7,425 | 6,541 |
| 0111 | Courthouse Security Fd | JP5 Criminal-Courthouse Security Fd | Security Fee | 4,797 | 4,125 |
| 0113 | Ct Reporter Service Fd | PBO Cash Investments | Pooled Cash Investments Interest Income | 837 | 460 |
| 0113 | Ct Reporter Service Fd | Co Clerk Civil-Ct Rptr Sv Fnd | Court Reporter Fees | 73,653 | 145,769 |
| 0113 | Ct Reporter Service Fd | Co Clerk Crm-Ct Rptr Sv Fnd | Court Reporter Fees | 3,123 | 3,687 |
| 0113 | Ct Reporter Service Fd | Dist Clerk Civil-Ct Rptr Sv Fnd | Court Reporter Fees | 193,157 | 260,251 |
| 0113 | Ct Reporter Service Fd | Probate Court-Court Reporter Sv Fd | Court Reporter Fees | 58,000 | 103,333 |
| 0114 | Juvenile Deferred Prosecution Fd | PBO Cash Investments | Pooled Cash Investments Interest Income | 659 | 269 |
| 0114 | Juvenile Deferred Prosecution Fd | JvP NonDivisional-Juv Def Pros Fd | Deferred Prosecution Fee | 180 | 465 |
| 0115 | Balcones Canyonlands Pres Fd | PBO Cash Investments | Pooled Cash Investments Interest Income | 261,496 | 198,468 |
| 0115 | Balcones Canyonlands Pres Fd | TNR Natural Resources-BCCP | Park Permits | 185,700 | 309,266 |
| 0115 | Balcones Canyonlands Pres Fd | TNR Natural Resources-BCCP | Contributions-Developers | 18,986 | 0 |
| 0115 | Balcones Canyonlands Pres Fd | TNR Natural Resources-BCCP | Rent Revenue-BCP Cell Phone Tower | 13,358 | 14,673 |
| 0115 | Balcones Canyonlands Pres Fd | TNR Natural Resources-BCCP | Trfrs from General Fd | 19,880,147 | 19,880,147 |
| 0118 | LEOSE - Cmns Ct | Emrg Svcs Fire Marshal-LEOSE | LEOSE Annual Allocations | 1,015 | 900 |
| 0121 | Unclaimed Property Fd | County Treasurer Adm-Unclaimed Property | Restitution Forfeitures | 25,000 | 25,000 |
| 0122 | Professional Prosecutors Fd | CA Civil-Prof Prosecutors Fd | Trfrs from General Fd | 85,500 | 70,000 |
| 0123 | Mary Quinlan Park Fd | PBO Cash Investments | Pooled Cash Investments Interest Income | 1,709 | 1,229 |
| 0123 | Mary Quinlan Park Fd | TNR Park Services-Mary Quinlan Fd | Lake Austin Spa Rent Revenue | 5,000 | 5,000 |
| 0124 | Probate Judiciary Fee Fd | PBO Cash Investments | Pooled Cash Investments Interest Income | 599 | 325 |
| 0124 | Probate Judiciary Fee Fd | Probate Court-Judiciary Fee Fd | Judiciary Fees | 150,000 | 250,000 |
| 0125 | Cts Technology Fd | PBO Cash Investments | Pooled Cash Investments Interest Income | 503 | 241 |
| 0125 | Cts Technology Fd | JP1 Criminal-Js Ct Technology | Justice Court Technology Fee | 6,594 | 6,233 |
| 0125 | Cts Technology Fd | JP2 Criminal-Js Ct Technology | Justice Court Technology Fee | 20,230 | 19,098 |
| 0125 | Cts Technology Fd | JP3 Criminal-Js Ct Technology | Justice Court Technology Fee | 27,223 | 29,632 |
| 0125 | Cts Technology Fd | JP4 Criminal-Js Ct Technology | Justice Court Technology Fee | 9,727 | 8,206 |
| 0125 | Cts Technology Fd | JP5 Criminal-Js Ct Technology | Justice Court Technology Fee | 6,201 | 5,255 |
| 0127 | Dist Clerk Records Mgmt and Pres | PBO Cash Investments | Pooled Cash Investments Interest Income | 2,977 | 1,802 |
| 0127 | Dist Clerk Records Mgmt and Pres | Dist Clerk Civil-Dist Clerk Records Mgmt | Records Management Fee | 74,021 | 18,556 |
| 0127 | Dist Clerk Records Mgmt and Pres | Dist Clerk Crm-Dist Clerk Records Mang | Records Management Fee | 32,392 | 7,403 |
| 0128 | Elections Contract Fd | PBO Cash Investments | Pooled Cash Investments Interest Income | 4,809 | 3,323 |
| 0128 | Elections Contract Fd | Co Clerk Eln Adm-Eln Cntrt Fd | Contractual Services-Election Services | 1,042,508 | 2,042,508 |
| 0128 | Elections Contract Fd | Co Clerk Eln Adm Fee-Eln Cntrt Fd | Election Oversight Fee | 164,643 | 223,551 |
| 0129 | Cnty Clerk Archival Fd | PBO Cash Investments | Pooled Cash Investments Interest Income | 56,092 | 42,942 |
| 0129 | Cnty Clerk Archival Fd | Co Clerk Records Mgmt-Co Clerk Arch Fnd | Records Archival Fee | 1,760,890 | 2,361,290 |
| 0130 | Family Protection Fd | PBO Cash Investments | Pooled Cash Investments Interest Income | 212 | 172 |
| 0130 | Family Protection Fd | Dist Clerk Civil-Family Protection Fd | Family Protection Fee | 46,822 | 48,604 |
| 0131 | Drug Ct Program Fd | PBO Cash Investments | Pooled Cash Investments Interest Income | 1,889 | 1,260 |
| 0131 | Drug Ct Program Fd | Pretrial Drug Court-Drg Ct Pg Fd | Participant Payments | 21,873 | 12,145 |
| 0131 | Drug Ct Program Fd | Pretrial Drug Court-Drg Ct Pg Fd | Treatment Co-Pay | 1,638 | 0 |
| 0131 | Drug Ct Program Fd | Pretrial Drug Court-Drg Ct Pg Fd | Intox & Drug Conviction 50% Fee | 0 | 2,086 |
| 0131 | Drug Ct Program Fd | Pretrial Drug Court-Drg Ct Pg Fd | DWI Program Fee | 7,251 | 19,713 |
| 0132 | Probate Guardianship Fd | PBO Cash Investments | Pooled Cash Investments Interest Income | 545 | 575 |
| 0132 | Probate Guardianship Fd | Probate Court-Grdnshp Probate Grdnshp Fd | Probate Guardianship Fee | 80,000 | 85,000 |
| 0132 | Probate Guardianship Fd | Probate Court-Grdnshp Probate Grdnshp Fd | Probate Admin Fee | 0 | 31,875 |
| 0133 | Vital Statistic Pres Fd | PBO Cash Investments | Pooled Cash Investments Interest Income | 22 | 68 |
| 0133 | Vital Statistic Pres Fd | JP2 Civil-Vital Statistic Presrvtn | Vital Statistic Preservation Fee | 280 | 132 |
| 0133 | Vital Statistic Pres Fd | JP3 Civil-Vital Statistic Presrvtn | Vital Statistic Preservation Fee | 35 | 30 |
| 0134 | Fire Code Fd | PBO Cash Investments | Pooled Cash Investments Interest Income | 6,294 | 7,238 |
| 0134 | Fire Code Fd | Emrg Svcs Fire Marshal-Fire Code Fd | Fire Safety Inspection Fee | 350,000 | 400,388 |
| 0135 | Child Abuse Prevention Fd | PBO Cash Investments | Pooled Cash Investments Interest Income | 189 | 137 |
| 0135 | Child Abuse Prevention Fd | TCSO LE Support Br-Child Abuse Fd | Child Sexual Assault Fee | 4,305 | 4,072 |
| 0136 | Justice Ct Building Security Fd | PBO Cash Investments | Pooled Cash Investments Interest Income | 3,352 | 2,010 |
| 0136 | Justice Ct Building Security Fd | JP1 Criminal-Justice Ct Bldg Security | Security Fee | 1,711 | 1,635 |
| 0136 | Justice Ct Building Security Fd | JP2 Criminal-Justice Ct Bldg Security | Security Fee | 5,131 | 5,133 |
| 0136 | Justice Ct Building Security Fd | JP3 Criminal-Justice Ct Bldg Security | Security Fee | 7,321 | 8,405 |
| 0136 | Justice Ct Building Security Fd | JP4 Criminal-Justice Ct Bldg Security | Security Fee | 2,486 | 2,156 |
| 0136 | Justice Ct Building Security Fd | JP5 Criminal-Justice Ct Bldg Security | Security Fee | 1,581 | 1,350 |
| 0137 | Juvenile Case Manager Fd | PBO Cash Investments | Pooled Cash Investments Interest Income | 875 | 67 |

Line Item Revenue Detail

| Fund # | Fund Description | Cost Center Description | G/L Account Description | FY 2021 Budget | FY 2022 Budget |
|--------|---------------------------------------|---|--|----------------|----------------|
| 0137 | Juvenile Case Manager Fd | JP1 Criminal-Juvenile Case Mgr Fd | Juvenile Case Management Fee | \$593 | \$1,205 |
| 0137 | Juvenile Case Manager Fd | JP2 Criminal-Juvenile Case Mgr Fd | Juvenile Case Management Fee | 3,006 | 4,304 |
| 0137 | Juvenile Case Manager Fd | JP3 Criminal-Juvenile Case Mgr Fd | Juvenile Case Management Fee | 1,040 | 568 |
| 0137 | Juvenile Case Manager Fd | JP4 Criminal-Juvenile Case Mgr Fd | Juvenile Case Management Fee | 987 | 1,030 |
| 0137 | Juvenile Case Manager Fd | JP5 Criminal-Juvenile Case Mgr Fd | Juvenile Case Management Fee | 631 | 850 |
| 0138 | Health Food Permits Fd | PBO Cash Investments | Pooled Cash Investments Interest Income | 6,291 | 4,205 |
| 0138 | Health Food Permits Fd | HHS EHS Consmr/Comm Prot-Hlthfd Prmts | Food Establishment Fees | 113,000 | 97,500 |
| 0138 | Health Food Permits Fd | HHS EHS Consmr/Comm Prot-Hlthfd Prmts | Food Establishment Plan Review Fee | 360 | 545 |
| 0138 | Health Food Permits Fd | HHS EHS Consmr/Comm Prot-Hlthfd Prmts | Mobile Food Permits | 65,490 | 68,490 |
| 0138 | Health Food Permits Fd | HHS EHS Consmr/Comm Prot-Hlthfd Prmts | Temporary Food Permits | 9,116 | 8,692 |
| 0139 | Dist Ct Records Technology Fd | PBO Cash Investments | Pooled Cash Investments Interest Income | 2,117 | 1,567 |
| 0139 | Dist Ct Records Technology Fd | Dist Clerk Civil-Dist Ct Recrds Tech Fd | District Court Records Archival Fee | 139,859 | 36,859 |
| 0140 | Cnty/Dist Ct Technology Fd | PBO Cash Investments | Pooled Cash Investments Interest Income | 1,423 | 765 |
| 0140 | Cnty/Dist Ct Technology Fd | Co Clerk Crm-Co/Dist Court Tech Fd | Court Technology Fee | 5,053 | 6,321 |
| 0140 | Cnty/Dist Ct Technology Fd | Dist Clerk Crm-Co/Dist Court Tech Fd | Court Technology Fee | 4,761 | 5,015 |
| 0141 | Ct Record Pres | PBO Cash Investments | Pooled Cash Investments Interest Income | 1,573 | 1,174 |
| 0141 | Ct Record Pres | Co Clerk Civil-Ct Record Preservation | Court Record Preservation Fee | 48,394 | 10,125 |
| 0141 | Ct Record Pres | Dist Clerk Civil-Court Record Pres | Court Record Preservation Fee | 132,785 | 33,803 |
| 0144 | Unclaimed Juvenile Restitution | PBO Cash Investments | Pooled Cash Investments Interest Income | 371 | 253 |
| 0144 | Unclaimed Juvenile Restitution | JvP NonDivisional-Unclaimed Juv Rest | Restitution Forfeitures | 306 | 0 |
| 0145 | Rd and Bridge Fd | PBO Cash Investments | Pooled Cash Investments Interest Income | 25,159 | 45,154 |
| 0145 | Rd and Bridge Fd | Dist Clerk Crm-RdBg Fd | Fines | 142,855 | 159,892 |
| 0145 | Rd and Bridge Fd | JP1 Criminal-RdBg Fd | Fines | 163,162 | 214,651 |
| 0145 | Rd and Bridge Fd | JP2 Criminal-RdBg Fd | Fines | 589,080 | 529,222 |
| 0145 | Rd and Bridge Fd | JP3 Criminal-RdBg Fd | Fines | 601,846 | 770,075 |
| 0145 | Rd and Bridge Fd | JP4 Criminal-RdBg Fd | Fines | 287,287 | 225,231 |
| 0145 | Rd and Bridge Fd | JP5 Criminal-RdBg Fd | Fines | 163,094 | 133,524 |
| 0145 | Rd and Bridge Fd | TCSO LE Support Br-RdBrdg Fd | Fines | 225,385 | 155,979 |
| 0145 | Rd and Bridge Fd | TNR Administrative Services-RdBg Fd | Trfrs from General Fd | 7,393,071 | 6,493,071 |
| 0145 | Rd and Bridge Fd | TNR Rd & Bridge Maintenance-RdBg Fd | Excess Weight Fee | 152,385 | 159,912 |
| 0145 | Rd and Bridge Fd | TNR Rd & Bridge Maintenance-RdBg Fd | Lateral Road Fund Distribution | 72,830 | 73,563 |
| 0145 | Rd and Bridge Fd | TNR Rd & Bridge Maintenance-RdBg Fd | Auto Registration Fees | 9,338,619 | 10,166,297 |
| 0149 | Afterschool Youth Enrichment Services | HHS TAES 4-H and Youth Dev Pg-AYES Fd | Afterschool Youth Enrichment Services Fees | 180,000 | 81,045 |
| 0151 | Civil Courts Facilities Fund | PBO Cash Investments | Pooled Cash Investments Interest Income | 11,739 | 7,038 |
| 0151 | Civil Courts Facilities Fund | Co Clerk Probate-CivilCourthouseImpFd | Civil Filing Fee | 59,155 | 92,812 |
| 0151 | Civil Courts Facilities Fund | Co Clerk Civil-CivilCourthouseImpFd | Civil Filing Fee | 72,705 | 157,500 |
| 0151 | Civil Courts Facilities Fund | Dist Clerk Civil-Civ Crthse Imp Fd | Civil Filing Fee | 169,876 | 227,470 |
| 0152 | Juvenile Case Manager Program Fund | PBO Cash Investments | Pooled Cash Investments Interest Income | 797 | 499 |
| 0152 | Juvenile Case Manager Program Fund | JP1 Criminal-Juv Case Mgr Pgm Fd | Truancy Prevention and Diversion Fee | 9,015 | 3,332 |
| 0152 | Juvenile Case Manager Program Fund | JP2 Criminal-Juv Case Mgr Pgm Fd | Truancy Prevention and Diversion Fee | 25,347 | 12,964 |
| 0152 | Juvenile Case Manager Program Fund | JP3 Criminal-Juv Case Mgr Pgm Fd | Truancy Prevention and Diversion Fee | 39,877 | 30,526 |
| 0152 | Juvenile Case Manager Program Fund | JP4 Criminal-Juv Case Mgr Pgm Fd | Truancy Prevention and Diversion Fee | 12,081 | 4,174 |
| 0152 | Juvenile Case Manager Program Fund | JP5 Criminal-Juv Case Mgr Pgm Fd | Truancy Prevention and Diversion Fee | 8,358 | 2,198 |
| 0152 | Juvenile Case Manager Program Fund | JP1 Criminal-Juv Case Mgr Pgm Fd | Trfrs from General Fd | 0 | 61,200 |
| 0152 | Juvenile Case Manager Program Fund | JP2 Criminal-Juv Case Mgr Pgm Fd | Trfrs from General Fd | 0 | 58,800 |
| 0153 | Truancy Civil Court | JP1 Juvenile Svs-Truancy Civil Court Fd | Truancy Civil Fee | 300 | 50 |
| 0153 | Truancy Civil Court | JP3 Juvenile Svs-Truancy Civil Court Fd | Truancy Civil Fee | 0 | 100 |
| 0153 | Truancy Civil Court | JP4 Juvenile Svs-Truancy Civil Court Fd | Truancy Civil Fee | 200 | 200 |
| 0154 | CA DWI Pre-Diversion Program | PBO Cash Investments | Pooled Cash Investments Interest Income | 562 | 0 |
| 0154 | CA DWI Pre-Diversion Program | CA Criminal-DWI Pre-Diversion | DWI Pre-Diversion Program | 80,000 | 0 |
| 0155 | Child Welfare Juror Donations | PBO Cash Investments | Pooled Cash Investments Interest Income | 369 | 12 |
| 0155 | Child Welfare Juror Donations | HHS OCS Adm CPS Board-CWJD | Juror Contributions | 12,324 | 11,820 |
| 0156 | County Jury Fund | Co Clerk Probate-Jury Fund | Jury Fees | 0 | 37,383 |
| 0156 | County Jury Fund | Co Clerk Civil-Cty Jury Fund | Jury Fees | 0 | 63,000 |
| 0156 | County Jury Fund | Co Clerk Crm-Jury Fee Fund | Jury Fees | 393 | 1,197 |
| 0156 | County Jury Fund | Dist Clerk Civil-Jury Fund | Jury Fees | 0 | 62,595 |
| 0156 | County Jury Fund | JP1 Criminal-County Jury Fd | Jury Fees | 26 | 76 |
| 0156 | County Jury Fund | JP2 Criminal-County Jury Fd | Jury Fees | 160 | 363 |
| 0156 | County Jury Fund | JP3 Criminal-County Jury Fd | Jury Fees | 445 | 761 |
| 0156 | County Jury Fund | JP4 Criminal-County Jury Fd | Jury Fees | 29 | 105 |
| 0156 | County Jury Fund | JP5 Criminal-County Jury Fd | Jury Fees | 13 | 60 |
| 0157 | County Specialty Court Fund | Co Clerk Crm-Spec Court Fund | Cty Specialty Court Prog Fee | 23,820 | 21,196 |
| 0157 | County Specialty Court Fund | Dist Clerk Crm-Spec Court Fund | Cty Specialty Court Prog Fee | 15 | 13 |
| 0157 | County Specialty Court Fund | CSCD-Spec Court Fund | Cty Specialty Court Prog Fee | 2,223 | 8,841 |
| 0158 | Language Access Fund | Co Clerk Probate-Lang Access Fund | Language Access Fee | 0 | 11,138 |
| 0158 | Language Access Fund | Co Clerk Civil-Lang Access Fund | Language Access Fee | 0 | 18,901 |
| 0158 | Language Access Fund | Dist Clerk Civil-Lang Access Fund | Language Access Fee | 0 | 18,779 |
| 0158 | Language Access Fund | JP1 Civil-Language Access Fd | Language Access Fee | 0 | 4,892 |
| 0158 | Language Access Fund | JP2 Civil-Language Access Fd | Language Access Fee | 0 | 8,519 |
| 0158 | Language Access Fund | JP3 Civil-Language Access Fd | Language Access Fee | 0 | 5,825 |
| 0158 | Language Access Fund | JP4 Civil-Language Access Fd | Language Access Fee | 0 | 5,052 |
| 0158 | Language Access Fund | JP5 Civil-Language Access Fd | Language Access Fee | 0 | 5,463 |
| 0159 | Judicial Educ & Support Fund | Probate Court-Jud Educ&Suppt Fd | Probate Training Fee | 0 | 15,000 |
| 0160 | TC Records Mgmt & Pres Fund | Co Clerk Probate-TC RecMgmt&Pres | Records Mgmt & Preservation Fee | 0 | 55,688 |
| 0160 | TC Records Mgmt & Pres Fund | Co Clerk Civil-TC RecMgmt&Pres | Records Mgmt & Preservation Fee | 0 | 189,000 |
| 0160 | TC Records Mgmt & Pres Fund | Dist Clerk Civil-TC RecMgmt&Pres | Records Mgmt & Preservation Fee | 0 | 292,810 |
| 0161 | Justice Court Support Fund | JP1 Civil-Justice Ct Suppt Fd | Civil Filing Fee | 0 | 40,763 |
| 0161 | Justice Court Support Fund | JP2 Civil-Justice Ct Suppt Fd | Civil Filing Fee | 0 | 70,988 |
| 0161 | Justice Court Support Fund | JP3 Civil-Justice Ct Suppt Fd | Civil Filing Fee | 0 | 44,044 |
| 0161 | Justice Court Support Fund | JP4 Civil-Justice Ct Suppt Fd | Civil Filing Fee | 0 | 42,094 |
| 0161 | Justice Court Support Fund | JP5 Civil-Justice Ct Suppt Fd | Civil Filing Fee | 0 | 45,525 |
| 3001 | Consolidated Debt Service | Travis County-Cons Debt Svc | Current Property Taxes | 110,544,396 | 107,318,303 |
| 3001 | Consolidated Debt Service | Travis County-Cons Debt Svc | Current Property Tax Refunds (Contra) | (971,244) | (856,502) |

Line Item Revenue Detail

| Fund # | Fund Description | Cost Center Description | G/L Account Description | FY 2021 Budget | FY 2022 Budget |
|--------|----------------------------|--------------------------------------|--|----------------------|------------------------|
| 3001 | Consolidated Debt Service | Travis County-Cons Debt Svc | Current Property Tax Other Adjustments (Contra) | (\$165) | (\$167) |
| 3001 | Consolidated Debt Service | Travis County-Cons Debt Svc | Prior Years Delinquent Tax | 463,481 | 490,700 |
| 3001 | Consolidated Debt Service | Travis County-Cons Debt Svc | Delinquent Tax Refunds (Contra Account) | (739,998) | (1,198,551) |
| 3001 | Consolidated Debt Service | Travis County-Cons Debt Svc | Delinquent Property Tax Contingent Liab Adjustment | (692,221) | (416,863) |
| 3001 | Consolidated Debt Service | Travis County-Cons Debt Svc | Demand Account Interest Income | 3 | 0 |
| 3001 | Consolidated Debt Service | Travis County-Cons Debt Svc | Trfrs from General Fd | 7,242,175 | 6,500,000 |
| 3001 | Consolidated Debt Service | Travis County-Cons Debt Svc | Trfrs from Civil Court Facilities Fund | 313,475 | 484,820 |
| 3001 | Consolidated Debt Service | PBO Cash Investments | Texpool Interest Income | 17,191 | 3,126 |
| 3001 | Consolidated Debt Service | PBO Cash Investments | Pooled Bond Fund Investments Interest Income | 44 | 0 |
| 3001 | Consolidated Debt Service | PBO Cash Investments | Commercial Paper Interest Income | 11,020 | 0 |
| 3001 | Consolidated Debt Service | PBO Cash Investments | Texas Daily Invest. Pool Interest Income | 32,264 | 1,023 |
| 3001 | Consolidated Debt Service | PBO Cash Investments | Texas Class Investment Pool Interest Income | 55,499 | 8,788 |
| 3001 | Consolidated Debt Service | PBO Cash Investments | Texstar Investment Pool Interest Income | 485 | 1 |
| 3005 | Debt Service - Taxable | Travis County-Debt Svc-Taxable | Current Property Taxes | 8,514,808 | 7,145,274 |
| 3005 | Debt Service - Taxable | Travis County-Debt Svc-Taxable | Current Property Tax Refunds (Contra) | (73,279) | (57,026) |
| 3005 | Debt Service - Taxable | Travis County-Debt Svc-Taxable | Current Property Tax Other Adjustments (Contra) | (34) | (20) |
| 3005 | Debt Service - Taxable | Travis County-Debt Svc-Taxable | Prior Years Delinquent Tax | 35,700 | 32,671 |
| 3005 | Debt Service - Taxable | Travis County-Debt Svc-Taxable | Delinquent Tax Refunds (Contra Account) | (56,999) | (79,800) |
| 3005 | Debt Service - Taxable | Travis County-Debt Svc-Taxable | Demand Account Interest Income | 1 | 0 |
| 3005 | Debt Service - Taxable | Travis County-Debt Svc-Taxable | 308 Guadalupe Land Rent Revenue | 2,220,000 | 1,665,000 |
| 3005 | Debt Service - Taxable | PBO Cash Investments | Texpool Interest Income | 10,523 | 565 |
| 3005 | Debt Service - Taxable | PBO Cash Investments | Texas Daily Invest. Pool Interest Income | 7,703 | 519 |
| 3005 | Debt Service - Taxable | PBO Cash Investments | Texas Class Investment Pool Interest Income | 11,175 | 879 |
| 3005 | Debt Service - Taxable | PBO Cash Investments | Texstar Investment Pool Interest Income | 8,538 | 534 |
| 8955 | Self Insurance Fd | PBO Cash Investments | Pooled Cash Investments Interest Income | 114,560 | 78,128 |
| 8955 | Self Insurance Fd | HRMD Risk Mgmt-Travis Co. Self Ins | Worker's Comp-County | 2,750,644 | 2,782,983 |
| 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 | 214,241 | 270,502 |
| 8955 | Self Insurance Fd | HRMD Risk Mgmt-Travis Co. Self Ins | Premiums/Auto Liab | 214,241 | 270,502 |
| 8955 | Self Insurance Fd | HRMD Risk Mgmt-Travis Co. Self Ins | Premiums/Property | 999,795 | 1,262,348 |
| 8955 | Self Insurance Fd | HRMD Risk Mgmt-Travis Co. Self Ins | Trfrs from General Fd | 2,000,000 | 0 |
| 8956 | Employee Health Benefit Fd | PBO Cash Investments | Pooled Cash Investments Interest Income | 185,402 | 89,320 |
| 8956 | Employee Health Benefit Fd | HRMD Benefits-Emp Health Benefit | Other Interest Income | 81 | 81 |
| 8956 | Employee Health Benefit Fd | HRMD Benefits-Emp Health Benefit | EPO Premium-County Contribution | 2,322,420 | 1,741,932 |
| 8956 | Employee Health Benefit Fd | HRMD Benefits-Emp Health Benefit | PPO Premium-County Contribution | 44,456,016 | 44,043,312 |
| 8956 | Employee Health Benefit Fd | HRMD Benefits-Emp Health Benefit | Consumer Choice Premium-County Contribution | 9,168,276 | 9,386,172 |
| 8956 | Employee Health Benefit Fd | HRMD Benefits-Emp Health Benefit | HDHP Premium-County Contribution | 1,584,648 | 1,906,740 |
| 8956 | Employee Health Benefit Fd | HRMD Benefits-Emp Health Benefit | EPO Premium-County Contribution-Retiree <65 | 716,448 | 778,080 |
| 8956 | Employee Health Benefit Fd | HRMD Benefits-Emp Health Benefit | PPO Premium-County Contribution-Retiree <65 | 8,998,344 | 9,740,928 |
| 8956 | Employee Health Benefit Fd | HRMD Benefits-Emp Health Benefit | Consumer Choice Premium-CC-Retiree <65 | 3,215,352 | 3,827,328 |
| 8956 | Employee Health Benefit Fd | HRMD Benefits-Emp Health Benefit | HDHP Premium-CC-Retiree <65 | 20,484 | 20,940 |
| 8956 | Employee Health Benefit Fd | HRMD Benefits-Emp Health Benefit | EPO Premium-County Contribution-Retiree >65 | 117,816 | 121,128 |
| 8956 | Employee Health Benefit Fd | HRMD Benefits-Emp Health Benefit | PPO Premium-County Contribution-Retiree >65 | 857,808 | 1,160,496 |
| 8956 | Employee Health Benefit Fd | HRMD Benefits-Emp Health Benefit | PPO Premium-Drug Program-Co Contrib-Retiree >65 | 6,912 | 6,912 |
| 8956 | Employee Health Benefit Fd | HRMD Benefits-Emp Health Benefit | Consumer Choice Premium-CC-Retiree >65 | 252,012 | 323,964 |
| 8956 | Employee Health Benefit Fd | HRMD Benefits-Emp Health Benefit | MAPD-County Contribution-Retiree >65 | 3,601,108 | 3,984,609 |
| 8956 | Employee Health Benefit Fd | HRMD Benefits-Emp Health Benefit | MAPD ConCh DepOnly Premium--Co Contrib-Retiree >65 | 2,844 | 2,148 |
| 8956 | Employee Health Benefit Fd | HRMD Benefits-Emp Health Benefit | MAPD PPO DepOnly Premium--Co Contrib-Retiree >65 | 26,628 | 27,036 |
| 8956 | Employee Health Benefit Fd | HRMD Benefits-Emp Health Benefit | MAPD EPO DepOnly Premium--Co Contrib-Retiree >65 | 5,664 | 5,124 |
| 8956 | Employee Health Benefit Fd | HRMD Benefits-Emp Health Benefit | Employee Contribution-EPO Premium | 692,316 | 503,580 |
| 8956 | Employee Health Benefit Fd | HRMD Benefits-Emp Health Benefit | PPO Premium-Employee Contribution | 6,787,356 | 6,722,676 |
| 8956 | Employee Health Benefit Fd | HRMD Benefits-Emp Health Benefit | Consumer Choice Premium-Employee Contribution | 939,960 | 951,168 |
| 8956 | Employee Health Benefit Fd | HRMD Benefits-Emp Health Benefit | HDHP Premium-Employee Contribution | 149,712 | 174,276 |
| 8956 | Employee Health Benefit Fd | HRMD Benefits-Emp Health Benefit | EPO Premium-Retiree <65 Contribution | 244,128 | 264,300 |
| 8956 | Employee Health Benefit Fd | HRMD Benefits-Emp Health Benefit | PPO Premium-Retiree <65 Contribution | 2,032,536 | 2,210,244 |
| 8956 | Employee Health Benefit Fd | HRMD Benefits-Emp Health Benefit | Consumer Choice Premium-Retiree <65 Contribution | 471,948 | 563,364 |
| 8956 | Employee Health Benefit Fd | HRMD Benefits-Emp Health Benefit | HDHP Premium-Retiree <65 Contribution | 0 | 1,692 |
| 8956 | Employee Health Benefit Fd | HRMD Benefits-Emp Health Benefit | EPO Premium-Retiree >65 Contribution | 75,504 | 79,896 |
| 8956 | Employee Health Benefit Fd | HRMD Benefits-Emp Health Benefit | CoEPO Premium-Retiree >65 Contribution | 0 | 14,088 |
| 8956 | Employee Health Benefit Fd | HRMD Benefits-Emp Health Benefit | PPO Premium-Retiree >65 Contribution | 280,284 | 315,372 |
| 8956 | Employee Health Benefit Fd | HRMD Benefits-Emp Health Benefit | PPO Premium-Drug Program-Retiree >65 Contrib | 1,428 | 1,572 |
| 8956 | Employee Health Benefit Fd | HRMD Benefits-Emp Health Benefit | Consumer Choice Premium-Retiree >65 Contribution | 49,224 | 56,052 |
| 8956 | Employee Health Benefit Fd | HRMD Benefits-Emp Health Benefit | HDHP Premium-Retiree >65 Contribution | 1,656 | 0 |
| 8956 | Employee Health Benefit Fd | HRMD Benefits-Emp Health Benefit | PPO Premiums-Cobra Contributions | 145,647 | 151,407 |
| 8956 | Employee Health Benefit Fd | HRMD Benefits-Emp Health Benefit | Consumer Choice Premium-Cobra Contributions | 8,820 | 9,204 |
| 8956 | Employee Health Benefit Fd | HRMD Benefits-Emp Health Benefit | Medicare Retiree Drug Subsidy | 550,000 | 550,000 |
| 8956 | Employee Health Benefit Fd | HRMD Wellness Hth Clinic-Emp Hth Ben | HDHP Clinic Fee | 2,585 | 0 |
| | | | | \$988,981,107 | \$1,040,744,294 |

For additional information such as...

- Budget Documents
- FY 2022 Travis County Budget and Tax Rate Information
- Financial Policies and Budget Rules
- Financial Summaries
- FY 2023 Budget Development

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Travis County Commissioners Court



County Judge
Andy Brown
(512) 854-9555



Commissioner, Precinct 1
Jeffrey W. Travillion, Sr.
(512) 854-9111



Commissioner, Precinct 2
Brigid Shea
(512) 854-9222



Commissioner, Precinct 3
Ann Howard
(512) 854-9333



Commissioner, Precinct 4
Margaret J. Gómez
(512) 854-9444

