

# ***TRAVIS COUNTY BUDGET-IN-BRIEF***

## ***FISCAL YEAR 2007***



*PHOTO PROVIDED BY WARREN HASSINGER, AUSTIN/TRAVIS COUNTY EMS*

### ***TRAVIS COUNTY COMMISSIONERS COURT***

**SAMUEL T. BISCOE**  
COUNTY JUDGE

***RON DAVIS***  
COUNTY COMMISSIONER  
PRECINCT 1

***SARAH ECKHARDT***  
COUNTY COMMISSIONER  
PRECINCT 2

***GERALD DAUGHERTY***  
COUNTY COMMISSIONER  
PRECINCT 3



***MARGARET J. GÓMEZ***  
COUNTY COMMISSIONER  
PRECINCT 4

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***(512) 854-9106***

## **THE VISION, VALUES AND MISSION OF TRAVIS COUNTY**

The following statements have been developed by the Commissioners Court in an effort to describe Travis County's vision, values and mission.

### ***A. THE VISION FOR TRAVIS COUNTY***

We envision an open, diverse community where all people are safe and healthy and can fulfill their hopes and dreams; one which provides a good quality of life and protects our natural resources for ourselves and future generations.

### ***B. THE VALUES THAT GUIDE TRAVIS COUNTY GOVERNMENT***

Taking responsibility, public trust and accountability, good customer service, excellence in performance, sound fiscal policy, respect for the individual, honesty and openness, caring, collaboration and cooperation.

### ***C. THE MISSION OF TRAVIS COUNTY***

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

## **HIGHLIGHTS OF THE FY 07 BUDGET**

### ***TAXES***

Decreased the Tax Rate by 4.94 cents, from \$.4993 to \$.4499 per \$100 of appraised value. The average of all homesteads will see a decrease of \$3 in their County tax payments (totaling \$810 annually in FY 07 compared to \$813 in FY 06). The average homestead value went from \$203,526 in FY 06 to \$225,014 in FY 07.

### ***BIG PICTURE***

The County is in good financial shape. County finances are stable and the superior (AAA) bond rating was recently confirmed. The General Fund increased from \$361.9 million to \$400.8 million. The total of all funds increased from \$542.4 million to \$620.8 million. 198 FTE were added, offset by 19 FTE removed, for a net increase of 179 FTE county-wide.

### ***MAJOR PROGRAM CHANGES***

The Sheriff's Office budget increased \$5.7 million, primarily due to increased peace officer pay, additional inmate costs, new law enforcement officers, along with increased emergency dispatch staff, and pharmaceutical and medical services increases.

Other large increases in the FY 07 budget were for the new 427<sup>th</sup> Criminal District Court, indigent attorney's fees, additional prosecutors in the County Attorney's Office, enhanced Emergency Medical Services, new initiatives in juvenile justice and mental health, along with support for information systems improvements. The Justices of the Peace Offices and Constables received additional staff, along with the parks program and Medical Examiners Office. There were a variety of Health and Human services programs that received funding, and both fuel and utilities expenses required additional funding, along with improved building maintenance.

A 5% increase to the budgeted salaries for rank and file employees was provided for the allocation of pay raises, along with additional funds for health and retirement benefits for county staff.

## *THE STRUCTURE AND ROLE OF TEXAS COUNTY GOVERNMENT*

Texas County government focuses primarily on the judicial system, health and social service delivery, law enforcement, 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 County-wide (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. In urban counties, the County Judge is primarily an executive and administrator in addition to being the presiding officer of the Commissioners Court.

Other elected officials in Texas Counties are:

- District Judges,
- County Court-at-Law Judges,
- Justices of the Peace,
- The County Sheriff,
- A District and/or County Attorney,
- The County and District Clerks,
- The County Tax Assessor-Collector
- The County Treasurer,
- And one or more Constables.

The State District Judges in each county select the County Auditor, who serves as the chief financial officer for the County.

The Commissioners Court serves as both the legislative and executive branch of county government, and exercises budgetary authority over virtually all county 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 Operating Officer and a Board that focus on broad policy matters.

County services in Texas are financed primarily by (a) an ad valorem tax on real property and business inventory, and (b) a complex array of fees, fines, service charges and state payments. The County Commissioners Court sets the property tax rate annually, subject to a public hearing. Most of the other revenue sources are established in state law and may be changed only through legislative action.

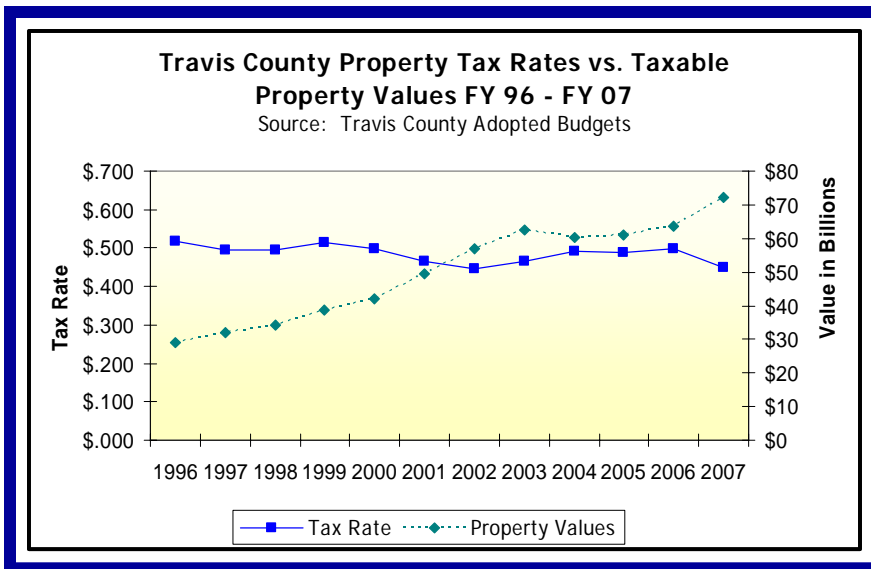
The Travis County Commissioners Court follows a fiscal year starting on October first of a given year and ending on September 30th. The Planning & Budget Office begins the annual budget process by meeting periodically with the Commissioners Court to discuss the framing of the next fiscal year's budget and preparing a set of guidelines that are used to develop budget recommendations for the Commissioners Court. Elected Officials and County Departments submit their requested budgets to the Planning & Budget Office in early Spring for review and evaluation. The Planning & Budget Office prepares a draft budget called the Preliminary Budget and makes a presentation to the Commissioners Court in mid-July. The Preliminary Budget is used by the Commissioners Court as a platform for the deliberations that will occur during August and September at various public hearings, work sessions and voting sessions of the Commissioners Court. The Adopted Budget is approved by the Commissioners Court in late September.

<b>Apr/May</b>	<b>June/July</b>	<b>Aug/Sept</b>	<b>Oct</b>
Review submissions/ develop recommendations	Develop/Present Preliminary Budget	Budget Deliberations	New Fiscal Year Begins

## PROPERTY TAX RATE

The total taxable value for all Travis County property rose from \$63.485 billion in FY 06 to \$74.2 billion for FY 07. This includes the adjusted value in property and the value of new construction. This is the final amount certified by the Travis Central Appraisal District (TCAD). New property value added to the tax roll totals \$2.583 billion, compared to new property value of \$1.9 billion in FY 06. The table below depicts the impact of the final adopted tax rate of \$.4499 per \$100 of taxable value on the average residential homeowner claiming the homestead exemption. This rate is 4.94 cents below the FY 06 tax rate of \$.4993.

All taxable property values in Travis County are set by the Travis Central Appraisal District. The Central Appraisal District is an independent body that is separate from Travis County Government. For information on a specific property contact **TCAD at (512) 834-9317** or visit them online at [www.traviscad.org](http://www.traviscad.org).



### Impact on Average Homestead

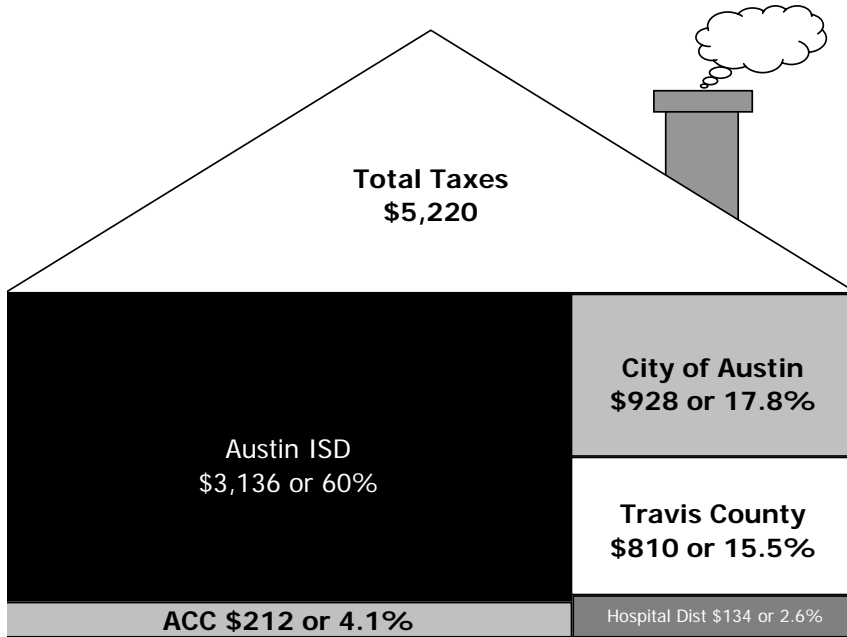
*(All homestead values per final Travis Central Appraisal District values)*

	FY 06	FY 07	Difference	
Average Homestead Value	\$203,526	\$225,014	\$21,488	10.60%
Taxable Value*	\$162,821	\$180,011	10.60%	10.60%
Tax Rate	\$0.4993	\$0.4499	(\$0.0494)	-9.9%
Average Tax	\$812.97	\$809.87	(\$3.1000)	-0.4%

\* After 20% exemption granted by Travis County

**FY 07 Property Tax for Average Travis County Homestead**

**Valued at \$225,014**



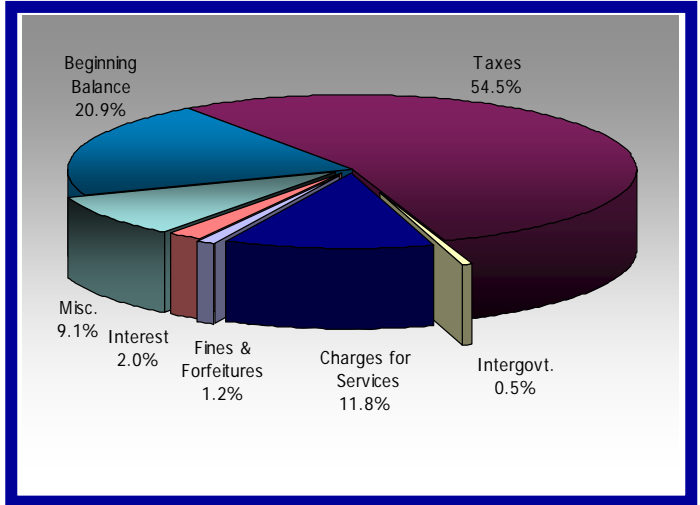
**HOMESTEAD EXEMPTIONS/TAX RELIEF & TAX RATES**

	Over 65 Years Old	Disabled	Homestead	
Jurisdiction	Exemption	Exemption	Exemption	Tax Rate
Austin ISD	\$35,000	\$25,000	\$15,000	1.4930
Travis County	\$65,000	\$65,000	20%	0.4499
City of Austin	\$51,000	\$51,000		0.4126
ACC	\$75,000	\$75,000	\$5,000/1%	0.0965
Hospital Dist.	\$65,000	\$65,000	20%	0.0734

Additional exemptions are offered by each jurisdiction for homesteads or disabled homeowners and those over 65 years of age. You do not have to pay a fee to claim any exemptions. For more information regarding specific exemptions that you may be eligible for, please contact the [Travis County Tax Office](#) at **854-9473**.

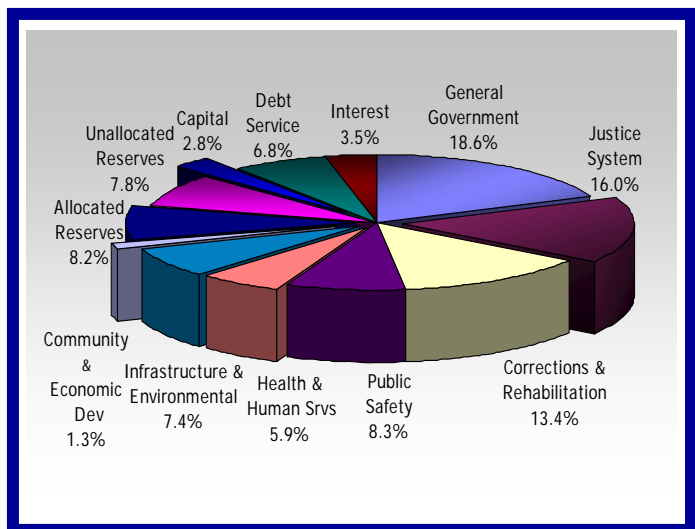
**WHERE DOES THE MONEY COME FROM? ALL FUNDS**

<b>FY 2007 ADOPTED BUDGET</b>	
Beginning Balance	\$129,674,475
Taxes	\$338,091,847
Intergovernmental	\$3,318,865
Charges for Services	\$73,340,298
Fines & Forfeitures	\$7,224,893
Interest	\$12,684,905
Miscellaneous	\$56,509,198
<b>Total All Funds</b>	<b>\$620,844,481</b>



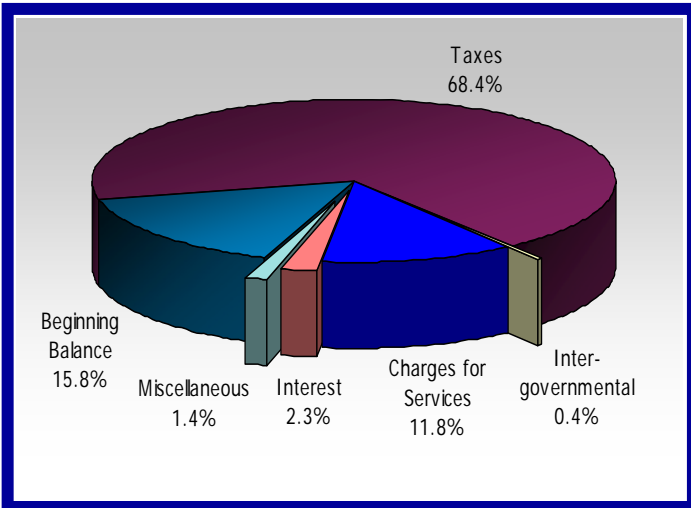
**WHERE DOES THE MONEY GO ? ALL FUNDS**

<b>FY 2007 ADOPTED BUDGET</b>	
General Government	\$115,412,987
Justice System	99,220,810
Corrections & Rehabilitation	83,115,235
Public Safety	51,631,897
Health & Human Services	36,639,866
Infrastructure & Environmental Svcs.	45,674,768
Community & Economic Dev	7,837,049
Allocated Reserves	51,103,813
Unallocated Reserves	48,543,170
Capital	17,360,308
Debt Service	42,494,241
Interest	21,810,337
<b>Total</b>	<b>\$620,844,481</b>





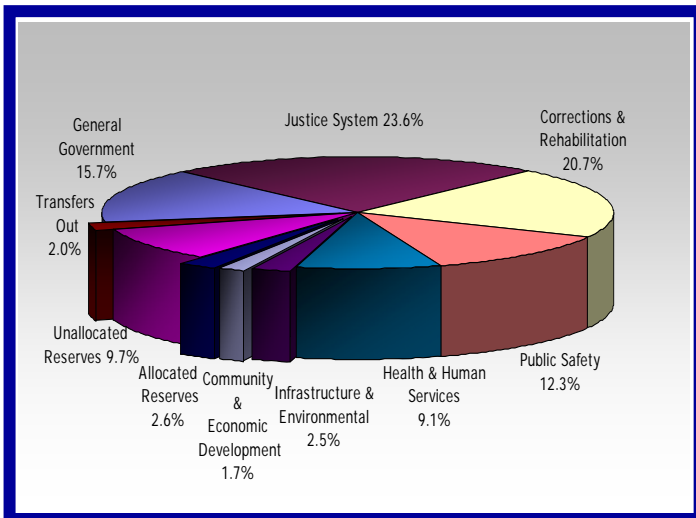
## WHERE DOES THE MONEY COME FROM? GENERAL FUND



FY 2007 ADOPTED BUDGET	
Beginning Balance	\$63,121,271
Taxes	\$273,967,264
Intergovernmental	\$1,516,010
Charges for Services	\$47,208,642
Fines & Forfeitures*	\$767,014
Interest	\$9,305,440
Miscellaneous*	\$1,997,094
Transfers In*	\$2,881,271
<b>Total General Fund</b>	<b>\$400,764,006</b>

\* Fines & Forfeitures and Transfers In combined with Miscellaneous on pie chart due to small percentage amount.

## WHERE DOES THE MONEY GO? GENERAL FUND



FY 2007 ADOPTED BUDGET	
General Government	\$62,971,524
Justice System	\$94,753,942
Corrections & Rehabilitation	\$83,115,235
Public Safety	\$49,385,251
Health & Human Services	\$36,639,866
Infrastructure & Environmental Svcs.	\$9,978,608
Community & Economic Development	\$6,656,258
Allocated Reserves	\$10,478,522
Unallocated Reserves	\$38,907,933
Transfers Out	7,876,867
<b>Total</b>	<b>\$400,764,006</b>

# FISCAL YEAR 2006 -- 2007 GENERAL FUND DE PARTMENTAL BUDGETS

Dept.	Dept Name	FY 07 FTE's	Adopted		Change %
			Budget FY 2006	Budget FY 2007	
1	County Judge	5	\$376,765	\$397,160	5.41%
2-5	Commissioners-Pcts 1- 4	16	\$1,157,525	\$1,219,635	7.13%
6	County Auditor	73	\$6,037,819	\$6,471,657	7.19%
7	County Treasurer	6	\$407,620	\$477,368	17.11%
8	Tax Assessor-Collector	122	\$5,877,249	\$6,715,744	14.27%
9	Planning and Budget	14	\$1,303,336	\$1,378,083	5.74%
10	General Administration	0	\$405,795	\$384,019	-5.37%
11	Human Resource Mgmt	16	\$8,238,233	\$8,575,636	4.10%
12	Information Telecommunication Svcs	97	\$13,060,638	\$14,912,890	14.18%
14	Facilities Management	112	\$6,328,985	\$7,240,846	14.41%
15	Purchasing	30	\$2,380,474	\$2,572,838	8.08%
16	Veterans Services	6	\$265,888	\$286,529	7.76%
17	Historical Commission	0	\$1,842	\$4,942	168.30%
18	Cooperative Extension Service	15	\$928,251	\$961,523	3.58%
19	County Attorney	178	\$11,259,312	\$12,483,286	10.87%
20	County Clerk	103	\$7,160,793	\$7,135,735	-0.35%
21	District Clerk	106	\$5,814,146	\$6,420,601	10.43%
22	Civil Courts	70	\$4,768,742	\$5,056,654	6.04%
23	District Attorney	161	\$11,985,527	\$13,453,355	12.25%
24	Criminal Courts	78	\$5,354,776	\$5,723,565	6.89%
25	Probate Court	9	\$1,342,103	\$1,404,294	4.63%
26-30	Justices of the Peace	89	\$4,321,968	\$5,033,752	16.47%
31-35	Constables	139	\$7,236,746	\$8,611,950	19.00%

37	Sheriff's Office	1401	\$99,373,624	\$105,042,721	5.70%
38	Medical Examiner	32	\$2,558,214	\$3,239,304	26.62%
39	Community Supervision & Corrections	6	\$466,376	\$495,579	6.26%
40	Counseling and Education Services	39	\$2,057,316	\$2,813,065	36.73%
42	Pretrial Services	51	\$2,665,959	\$2,860,467	7.30%
43	Juvenile Public Defender	13	\$1,024,042	\$1,101,581	7.57%
45	Juvenile Court	403	\$24,949,943	\$26,857,655	7.65%
47	Emergency Services	17	\$3,860,364	\$4,044,336	4.77%
49	Transportation & Natural Resources*	175	\$17,903,804	\$21,120,209	17.96%
54	Civil Service Commission	1	\$73,709	\$63,430	-13.95%
55	Criminal Justice Planning	7	\$632,224	\$1,080,799	70.95%
57	RMCR	21	\$3,570,930	\$3,623,286	1.47%
58	Health & Human Services	196	\$21,516,866	\$23,180,522	7.73%
59	Emergency Medical Services	10	\$11,871,571	\$12,631,349	6.40%
91	Centralized Rent & Utilities (Facilities)	0	\$4,671,165	\$4,210,505	-9.86%
93	Civil Court Legally Mandated Fees	0	\$1,897,781	\$2,011,245	5.98%
94	Criminal Court Legally Mandated Fees	0	\$6,165,236	\$6,740,986	9.34%
	<b>Total Dept Budgets Excluding CAR</b>		\$311,273,657	\$338,039,101	8.60%
	<b>Total CAR Budgets</b>		\$7,582,076	\$13,338,450	75.92%
	<b>Total Dept Budgets</b>		\$318,855,733	\$351,377,551	10.20%
	<b>Reserves</b>				
	Capital Acquisition Resources Account**				
	Regular Allocated Reserves		\$1,309,143	\$3,253,812	148.55%
	Annualization Reserve		\$0	\$894,569	N/A
	Emergency Reserve		\$307,040	\$312,800	1.88%
	Unallocated Reserves		\$37,082,419	\$38,907,933	4.92%
	Compensation Reserve		\$0	\$803,156	N/A
	Other Reserves		\$1,083,738	\$1,432,363	32.17%
	<b>Total Reserves</b>		\$43,026,479	\$49,386,455	14.78%
	<b>TOTAL GENERAL FUND</b>	3818	\$361,882,212	\$400,764,006	10.74%

\* Centralized Fleet Services (Dept. 92) expenditures are budgeted in TNR (dept. 49).

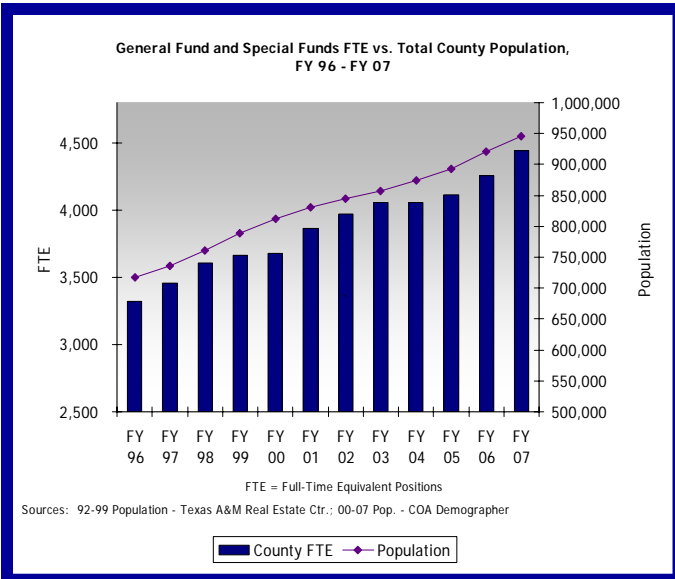
\*\* Centralized Computer Services (Dept. 90) totaling \$1,227,889 are budgeted in CAR.

**FY 07 CHANGES IN NUMBER OF FULL TIME EMPLOYEES**

A total of 198.37 new regular FTE are added to the FY 07 General Fund, and 18.89 FTE are removed, for a net increase of 179.48 FTE. Of these positions, 12 are funded by new revenue, 20.03 FTE were internally funded by the departments and 18.7 were approved by the Commissioners Court mid-year during FY 06 and incorporated into the FY 07 budget.

General Fund	Net Inc
County Attorney Trial & Intake Teams	8.00
ITS Additional Staff	7.00
Constable Writ Teams	10.00
Sheriff (excluding new District Court)	28.00
New Bldgs Maint & Custodial Improvements	10.00
New District Court	16.50
New Parks and Parks Turf Policy	10.00
Juvenile Detention	14.00
Juvenile Justice	6.25
Planning and Design staff in Facilities Mgt.	4.00
Other Maintenance of Current Effort	8.00
Other New or Expanded Programs	7.00
<b>Sub-Total-New Resources Needed</b>	<b>128.75</b>
Revenue Related	12.00
Internally Funded	20.03
FY 06 changes approved Mid year	18.70
<b>Total – General Funds</b>	<b>179.48</b>

**GROWTH IN COUNTY FTEs VS. POPULATION**



Since FY 96, the County's workforce has increased from 3,321 FTE to 4,444 FTE in FY 07, or about 34%. As reflected in the table to the left, this annual increase has essentially matched the annual increase in the County's population over the same time frame. While County staffing levels have increased proportionately with population growth, County budgets have increased at a much higher percentage. This reflects increases in both personnel costs and programmatic growth.

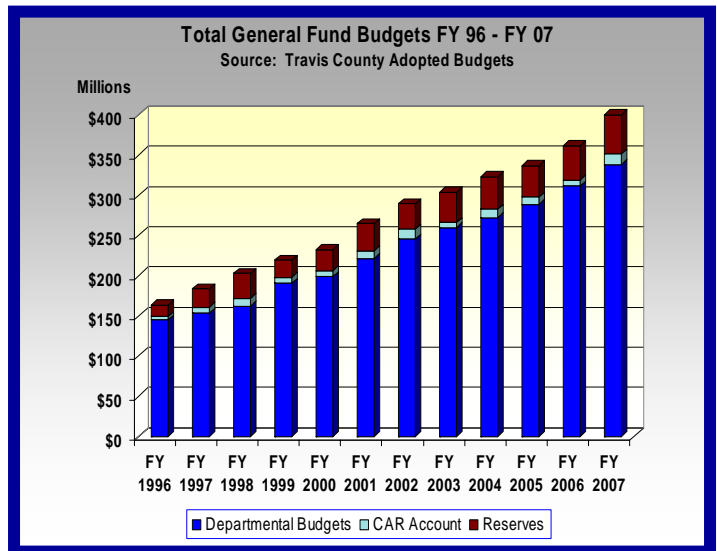
## OVERVIEW OF GENERAL FUND BUDGETS & RESERVES

The following table provides an overview of the makeup of the total General Fund budget for Travis County from 1996 to 2007.

In addition to Departmental Budgets and the Capital Acquisition Resources (CAR) account discussed later, the County's budget includes three types of reserves;

- Unallocated Reserve
- Allocated Reserve, and
- The CAR reserve.

There are also departmental and County-wide reserves established for a special purpose and do not necessarily remain in the budget from year-to-year.



The Unallocated Reserve is not intended to be spent except in the case of a disaster or dire emergency, and makes up much of the budgeted ending fund balance. The level of this reserve demonstrates the County's fiscal soundness. The County's bond and financial advisors recommend maintaining a ratio of 8 to 12% of the General Fund balance for sound financial management. Maintaining this ratio at a steady 11% of the General Fund has contributed to the superior (AAA) bond rating currently earned by the Travis County Commissioners Court.

The Allocated Reserve is dedicated to known or potential expenditures, and some or all of the reserve is likely to be spent during the year. There are potential claims against the Allocated Reserve called "Earmarks" that signal the Commissioners Court that a department may have a justified need for a mid-year transfer of resources to their budget for a specific purpose.

The Capital Acquisition Resources Account Reserve (CAR Reserve) is similar to the Allocated Reserve, but is instead used for one-time expenditures for capital items. It is for additional capital purchases or projects that are developed during the year or to pay for cost increases in already approved capital projects.

## **FY 07 CAPITAL FUNDING**

To meet the County's capital needs, a total of **\$102,297,032** is included in the Adopted Budget from the following basic sources:

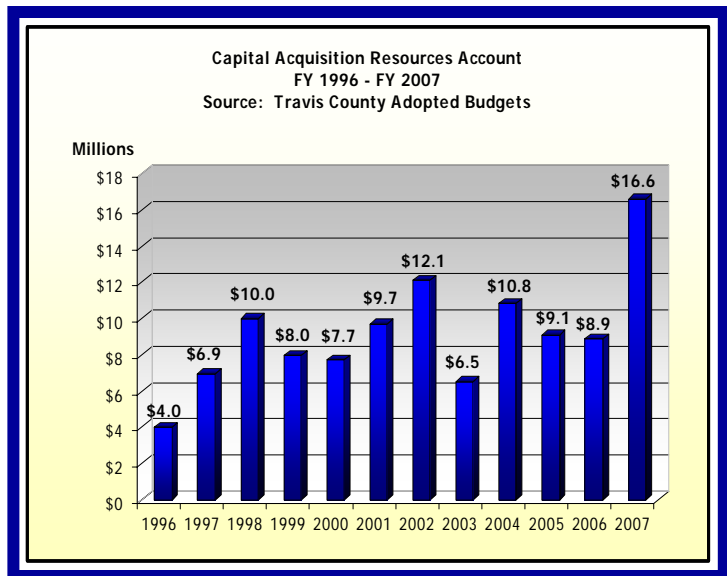
- **\$16,592,262** General Fund Capital Acquisition Resources account,
- **\$36,830,000** Voter Authorized bonds approved in 2005,
- **\$19,175,000** Voter Authorized bonds approved in 2001,
- **\$14,330,000** Long-term Certificates of Obligation for the jail project,
- **\$12,375,000** Short-term Certificates of Obligation,
- **\$1,824,058** Other funds, and
- **\$1,170,712** Existing Certificates of Obligation.

### **GENERAL FUND CAPITAL ACQUISITION RESOURCES ACCOUNT**

The General Fund Capital Acquisition Resources (CAR) account is a cash account embedded in the budget to pay for capital equipment and facilities. This account has been quite variable over the years, driven by economic circumstances, capital needs, and other sources and constraints on debt financing.

The FY 07 Adopted Budget establishes the CAR account at \$16,592,262, which is \$7.7 million higher than in FY 06. This amount includes a total of \$1,837,207 in CAR resources appropriated in FY 06 and re-budgeted in FY 07.

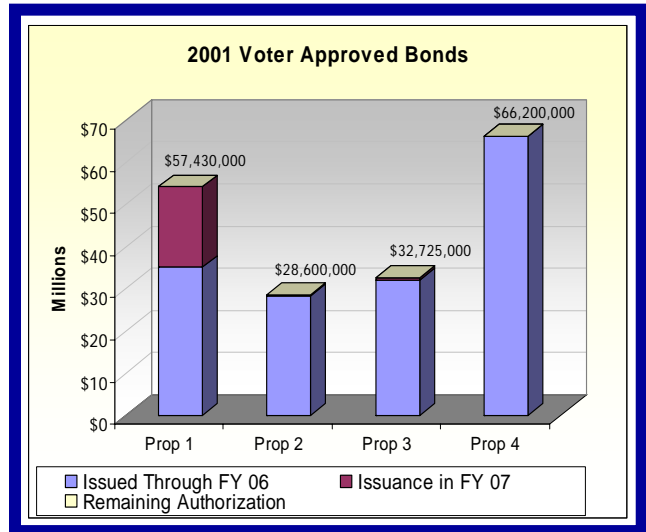
The following table shows the history of the Capital Acquisition Resources Account as a part of the General Fund over the past 11 years.



## VOTER AUTHORIZED DEBT 2001 AND 2005

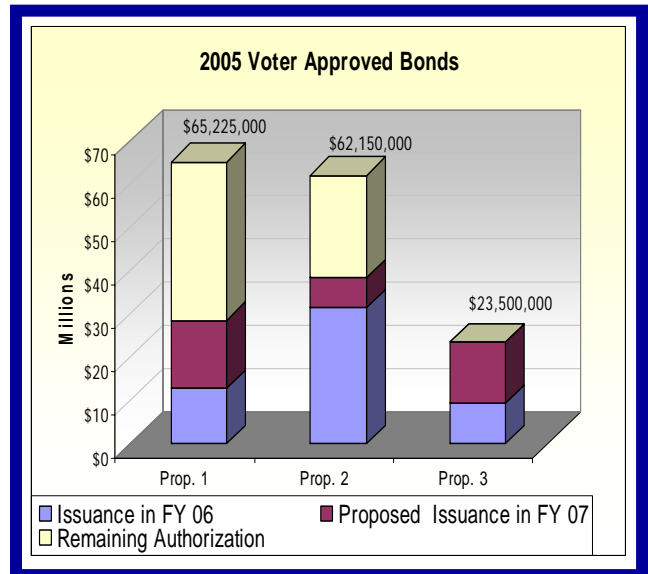
In November of 2001, the Travis County voters authorized \$184,955,000 in capital projects.

- Proposition 1 for improvements to local roads, bridges, drainage and pedestrian access in various parts of the County.
- Proposition 2 for County Park Projects.
- Proposition 3 for State Hwy 45 North and FM 1826 Right-of-Way acquisition.
- Proposition 4 for State Hwy



In November 2005, the voters of Travis County authorized an additional \$150,875,000 in capital projects.

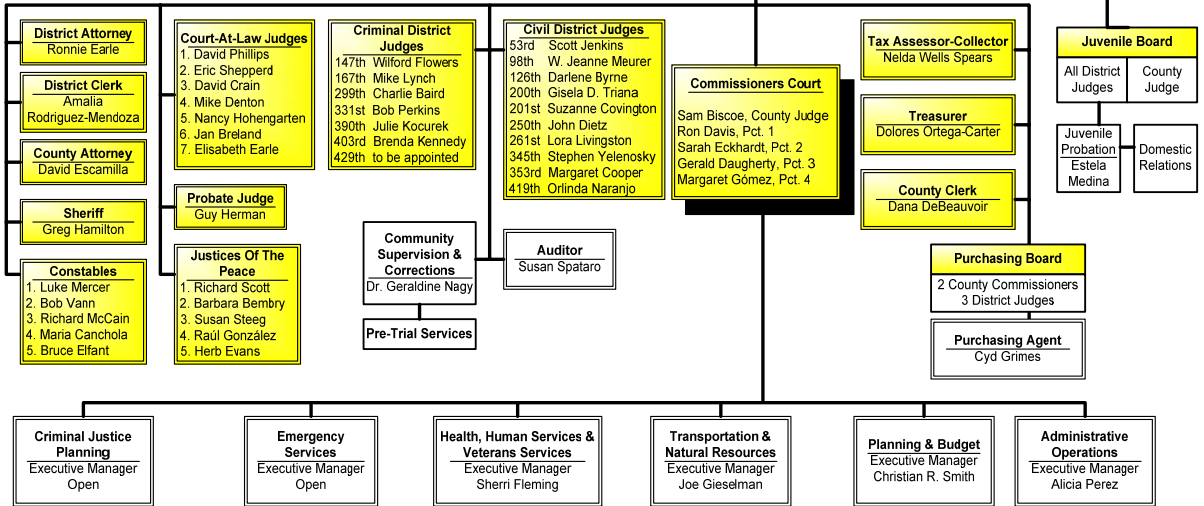
- Proposition 1 for Road improvements, right-of-way acquisition and road related drainage.
- Proposition 2 for Parks and open space parkland.
- Proposition 3 for Jail replacement beds and renovations.




# Travis County Organization Chart

As of January 2007

## Travis County Voters



 Elected Officials



Prepared by the Travis County Planning & Budget Office  
For additional copies call (512) 854-9106 or go to:  
[www.co.travis.tx.us/planning\\_budget/default.asp](http://www.co.travis.tx.us/planning_budget/default.asp)