

TRAVIS COUNTY BUDGET-IN-BRIEF

FISCAL YEAR 2009



*VIEW OF WESTERN TRAVIS COUNTY FROM MOUNT BONNELL
INCLUDING PENNYBACKER BRIDGE SPANNING LAKE AUSTIN*

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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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.

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.

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.

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 09 BUDGET

TAXES

Decreased the Tax Rate by .94 cents, from \$.4216 to \$.4122 per \$100 of appraised value. This is a 5.48% increase above the Effective Tax Rate. The average of all homesteads will see an increase of \$49.05 in their County property tax payments (totaling \$871 annually in FY 09 compared to \$822 in FY 08). The average homestead value went from \$257,222 in FY 08 to \$282,894 in FY 09.

BIG PICTURE

The County is in a sound financial position. County finances are stable and the superior (AAA) bond rating was recently confirmed. The General Fund increased from \$436.8 million to \$450.8 million, an increase of \$14 million, or 3.2%.

MAJOR PROGRAM CHANGES

Over \$8.8 million was directed toward compensation challenges and increases to maintain parity with the Central Texas economy and labor market. Rank and file employees will receive a 3.0% Cost of Living Adjustment (COLA) plus additional increases for market salary adjustments and other compensation adjustments. The Peace Officer Pay Scale for officers outside the Sheriff's Office was adjusted an average of 13.3% to create equity among all Peace Officer positions County-wide.

Other large increases in the FY 09 budget include:

- \$2,337,710 in ongoing and one-time resources for various Health & Human Services programs, contracts, and staffing.
- \$1,226,646 for staffing of the new County Court-at-Law #8.
- \$1,739,865 for increased utility and fuel costs.
- \$1,251,074 to support the Star Flight Business Plan.
- \$231,040 plus a \$1 million reserve for the development of a new countywide financial system.
- \$511,297 for the mid-year opening of Building 12 at the Travis County Correctional Complex at Del Valle.
- \$500,640 for the creation of the Office of Parental Representation and the Office of Child Representation.

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.

In Travis County, a Purchasing Board comprised of three State District Judges and two County Commissioners appoint a Purchasing Agent who oversees a centralized procurement function.

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) an array of fees, fines, service charges and state payments. The County Commissioners Court sets the property tax rate annually, subsequent to a public hearing. Most of the other revenue sources are established in state law and may be changed only through legislative action.

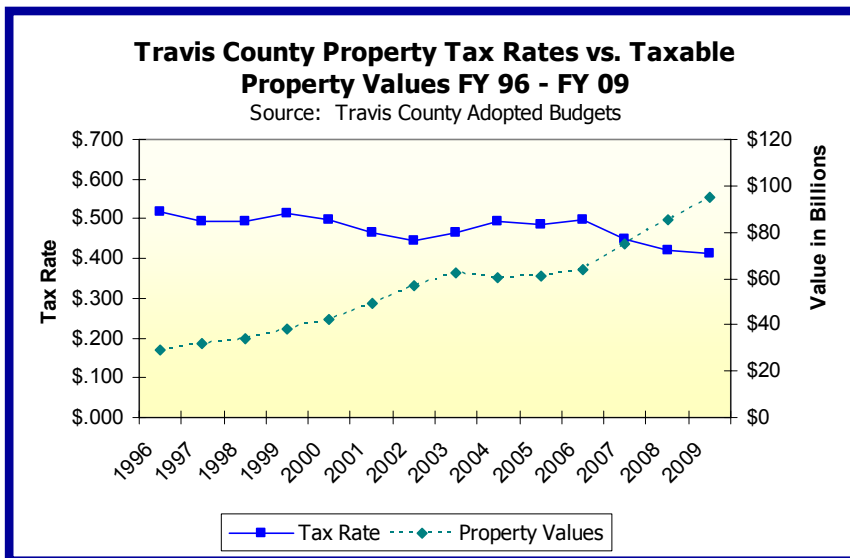
The Travis County Commissioners Court follows a fiscal year starting on October first of a given year and ending on September 30th. The Planning & Budget Office begins the annual budget process by meeting periodically with the Commissioners Court to discuss the framing of the next fiscal year’s budget 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 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.

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

PROPERTY TAX RATE

The total taxable value for all Travis County property rose from \$85.1 billion in FY 08 to \$95.3 billion for FY 09. This includes the adjusted value in property and the value of new construction and is the final amount certified by the Travis Central Appraisal District (TCAD). New property value added to the tax roll totals \$3.9 billion, compared to new property value of \$3.26 billion in FY 08. The table below depicts the impact of the final adopted tax rate of \$.4122 per \$100 of taxable value on the average residential homeowner claiming the homestead exemption. This rate is \$.0094 below the FY 08 tax rate of \$.4216.

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.



Impact on Average Homestead

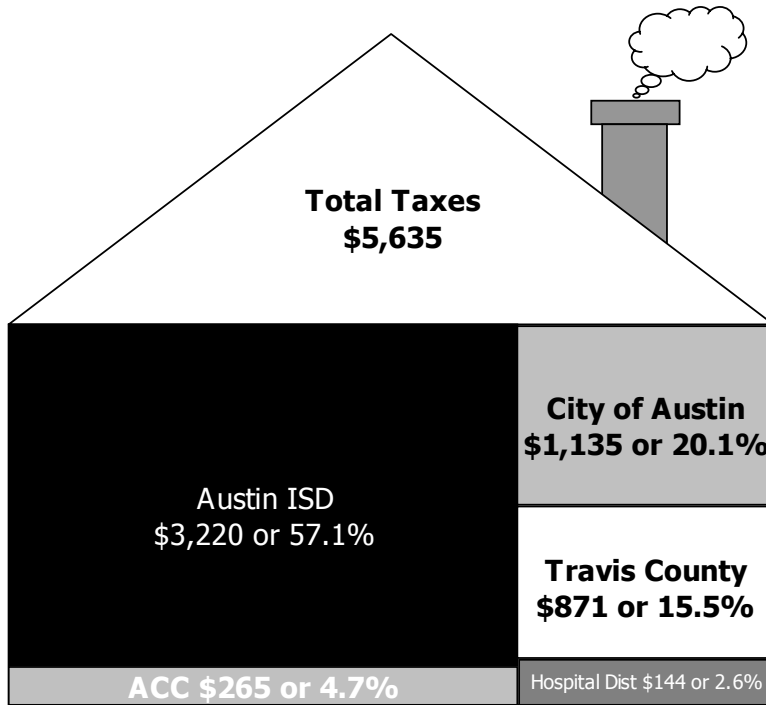
(All homestead values per final Travis Central Appraisal District value)

	FY 08	FY 09	Difference	
Average Homestead Value	\$243,800	\$282,894	\$39,094	16.04%
Taxable Value*	\$195,040	\$211,388	\$16,348	8.38%
Tax Rate per \$100	\$0.4216	\$0.4122	(\$0.0094)	-2.23%
Average Tax	\$822.29	\$871.34	\$49.05	5.97%

* After 20% exemption granted by Travis County

FY 09 Property Tax for Average Travis County Homestead

Valued at \$282,894



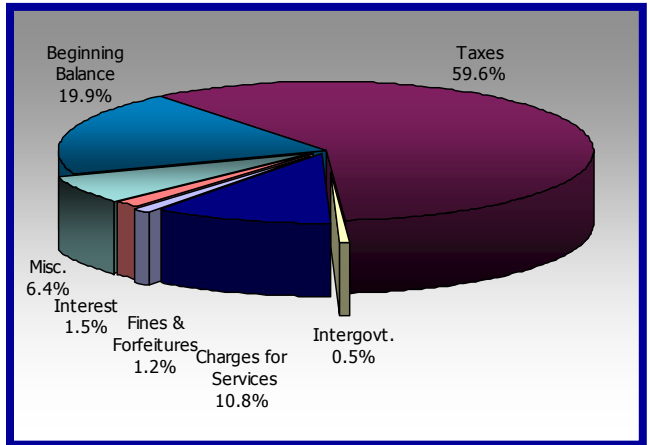
HOMESTEAD EXEMPTIONS/TAX RELIEF & TAX RATES

	Over 65 Years Old	Disabled	Homestead	
Jurisdiction	Exemption	Exemption	Exemption	Tax Rate
Austin ISD	\$35,000	\$25,000	\$15,000	1.2020
Travis County	\$65,000	\$65,000	20%	0.4122
City of Austin	\$51,000	\$51,000	-	0.4012
ACC	\$75,000	\$75,000	\$5,000/1%	0.0954
Hospital Dist.	\$65,000	\$65,000	20%	0.0679

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 for which you may be eligible, please contact the [Travis County Tax Office](#) at **854-9473**.

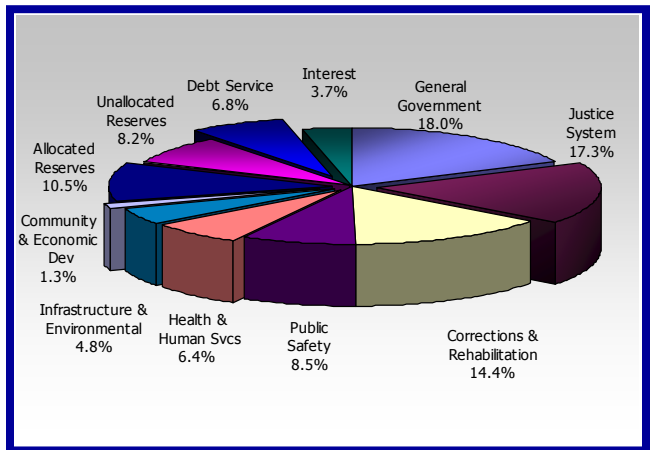
WHERE DOES THE MONEY COME FROM? ALL FUNDS

	FY 2009 ADOPTED BUDGET
Beginning Balance	\$131,549,422
Taxes	\$394,041,185
Intergovernmental	\$3,395,241
Charges for Services	\$71,568,774
Fines & Forfeitures	\$7,877,971
Interest	\$10,243,516
Miscellaneous	\$42,654,211
Total All Funds	<u>\$661,330,320</u>

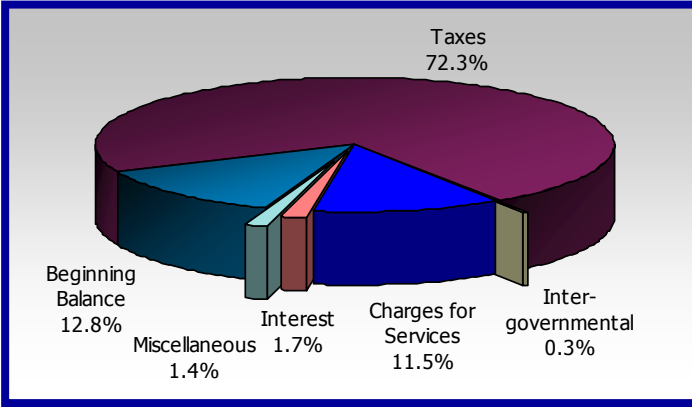


WHERE DOES THE MONEY GO ? ALL FUNDS

	FY 2009 ADOPTED BUDGET
General Government	\$118,918,047
Justice System	\$114,486,254
Corrections & Rehabilitation	\$94,930,433
Public Safety	\$56,443,226
Health & Human Services	\$42,649,290
Infrastructure & Environmental Svcs.	\$31,882,652
Community & Economic Dev	\$8,878,483
Allocated Reserves	\$69,480,736
Unallocated Reserves	\$54,237,102
Capital	\$0
Debt Service	\$45,050,671
Interest	\$24,373,426
	<u>\$661,330,320</u>



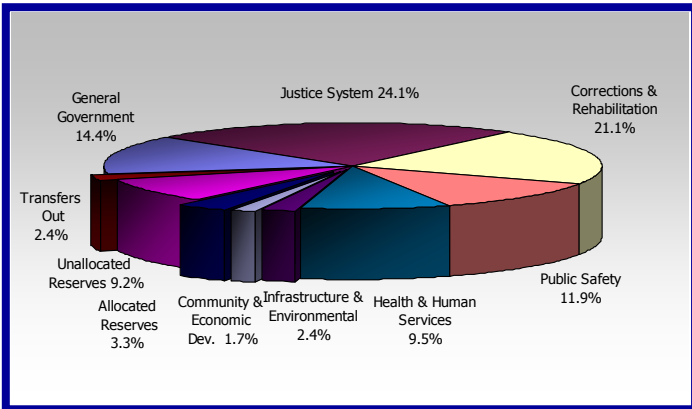
WHERE DOES THE MONEY COME FROM? GENERAL FUND



	FY 2009 ADOPTED BUDGET
Beginning Balance	\$57,653,212
Taxes	\$325,761,852
Intergovernmental	\$1,389,209
Charges for Services	\$52,000,292
Fines & Forfeitures*	\$852,468
Interest	\$7,562,794
Miscellaneous*	\$2,066,205
Transfers In*	\$3,468,693
Total General Fund	\$450,754,725

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

WHERE DOES THE MONEY GO? GENERAL FUND



	FY 2009 ADOPTED BUDGET
General Government	\$64,836,959
Justice System	\$108,831,906
Corrections & Rehabilitation	\$94,930,433
Public Safety	\$53,762,540
Health & Human Services	\$42,649,290
Infrastructure & Environmental Svcs.	\$10,829,716
Community & Economic Development	\$7,469,051
Allocated Reserves	\$15,060,058
Unallocated Reserves	\$41,384,029
Transfers Out	11,000,743
	\$450,754,725

FISCAL YEAR 2008 — 2009 GENERAL FUND FTE & DEPARTMENTAL BUDGETS

Dept. Dept Name	FY 09 FTE	Adopted Budget FY 2008	Adopted Budget FY 2009	Difference Adopted 09 Adopted 08	% Change
1 County Judge	5	\$417,565	\$421,088	\$3,523	0.84%
2-5 Commissioners-Pcts 1-4	16	\$1,298,486	\$1,329,241	\$30,755	2.37%
6 County Auditor	81	\$7,573,799	\$8,263,246	\$689,447	9.10%
7 County Treasurer	6	\$506,861	\$517,278	\$10,417	2.06%
8 Tax Assessor-Collector	129	\$7,289,140	\$7,548,792	\$259,652	3.56%
9 Planning and Budget	15	\$1,481,137	\$1,534,451	\$53,314	3.60%
10 General Administration	3	\$2,449,646	\$2,830,908	\$381,262	15.56%
11 Human Resource Mgmt	17	\$8,604,488	\$2,776,214	(\$5,828,274)	-67.74%
12 ITS	104	\$16,139,131	\$16,719,594	\$580,463	3.60%
14 Facilities Management	122	\$8,148,528	\$8,530,096	\$381,568	4.68%
15 Purchasing	32	\$2,514,436	\$2,581,560	\$67,124	2.67%
16 Veterans Services	6	\$298,692	\$306,522	\$7,830	2.62%
17 Historical Commission	0	\$1,942	\$5,442	\$3,500	180.23%
18 Texas AgriLife Extension Service	15	\$1,006,507	\$1,039,728	\$33,221	3.30%
19 County Attorney	182	\$13,931,013	\$14,675,271	\$744,258	5.34%
20 County Clerk	107	\$8,576,068	\$8,674,592	\$98,524	1.15%
21 District Clerk	107	\$6,892,905	\$7,108,936	\$216,031	3.13%
22 Civil Courts	70	\$5,301,469	\$5,529,677	\$228,208	4.30%
23 District Attorney	166	\$14,640,091	\$15,596,290	\$956,199	6.53%
24 Criminal Courts	85	\$5,837,358	\$6,550,548	\$713,190	12.22%
25 Probate Court	9	\$1,518,314	\$1,545,218	\$26,904	1.77%
26-30 Justices of the Peace Pcts 1-5	95	\$5,799,958	\$6,111,247	\$311,289	5.37%
31-35 Constables-Pcts 1-5	150	\$9,475,997	\$10,408,333	\$932,336	9.84%
37 Sheriff's Department	1,473	\$115,805,361	\$120,566,447	\$4,761,086	4.11%
38 Medical Examiner	34	\$3,641,971	\$3,716,463	\$74,492	2.05%

39	Comm Super & Corr	7	\$529,870	\$561,650	\$31,780	6.00%	
40	TCCES	44	\$3,146,159	\$3,315,952	\$169,793	5.40%	
42	Pretrial Services	57	\$3,160,604	\$3,574,097	\$413,493	13.08%	
43	Juvenile Public Defender	13	\$1,253,252	\$1,293,579	\$40,327	3.22%	
45	Juvenile Probation	436	\$29,166,730	\$30,931,223	\$1,764,493	6.05%	
47	Emergency Services	17	\$4,410,461	\$4,316,607	(\$93,854)	-2.13%	
49	TNR	184	\$22,646,034	\$25,492,588	\$2,846,554	12.57%	
54	Civil Service Commission	1	\$85,879	\$78,104	(\$7,775)	-9.05%	
55	Criminal Justice Planning	10	\$1,268,936	\$1,676,228	\$407,292	32.10%	
57	RMCR	28	\$4,318,422	\$4,485,356	\$166,934	3.87%	
58	Health & Human Services	176	\$25,201,508	\$26,244,060	\$1,042,552	4.14%	
59	Emergency Medical Services	32	\$13,918,026	\$15,625,331	\$1,707,305	12.27%	
89	Hospitalization Contra	0	(\$4,155,683)	(\$3,678,325)	\$477,358	N/A	
91	Centralized Rent & Utilities (Facilities)	0	\$4,148,671	\$4,630,113	\$481,442	11.60%	
93	Civil Court Legally Mandated Fees	0	\$2,140,252	\$2,393,089	\$252,837	11.81%	
94	Criminal Court Legally Mandated Fees	0	\$6,740,986	\$7,914,683	\$1,173,697	17.41%	
Total Dept Budgets Excluding CAR			4,030	\$367,130,970	\$383,741,517	\$16,610,547	4.52%
Total CAR Budgets*							
Total Dept Budgets							
Reserves							
Capital Acquisition Resources Reserve							
Regular Allocated Reserves							
Annualization Reserve							
Emergency Reserve**							
Unallocated Reserves							
Compensation Reserve							
Other Reserves							
Total Reserves							
TOTAL GENERAL FUND***			4,030	\$436,800,165	\$450,754,725	\$13,954,560	3.19%

* Centralized Computer Services (Dept. 90) totaling \$1,533,805 are budgeted in CAR.

** FY 08 Jail Inmate Reserve

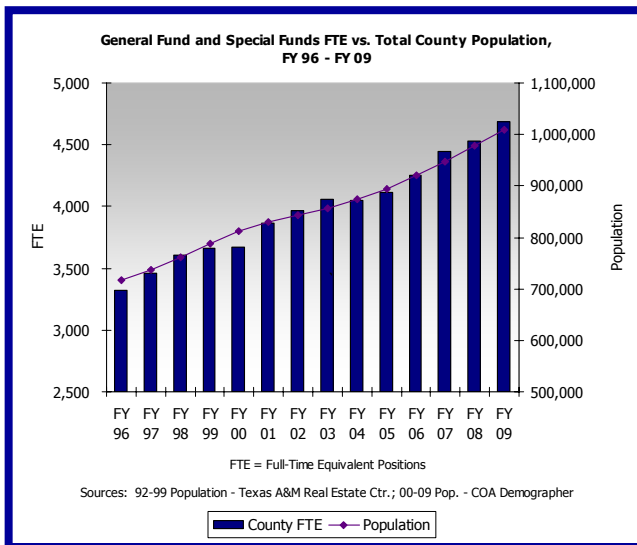
*** Total FTE for all funds is 4,688

FY 09 CHANGES IN NUMBER OF FULL TIME EMPLOYEES

A total of 129.4 new regular FTE are added to the FY 09 General Fund, and 15 FTE are removed, for a net increase of 114.4 FTE. Of these positions, 28.5 are funded by new revenue, 3.9 FTE were internally funded by the departments and 4.0 were removed by the Commissioners Court mid-year during FY 08 and incorporated into the FY 09 budget. A total of 86 FTE required additional resources in the Adopted Budget.

General Fund	Net Inc
County Court at Law #8	13.0
New Financial System	11.0
Sheriff Staffing for Jail Building 12	31.0
Juvenile Probation Detention Staff	12.0
Facilities Management	5.0
District Attorney	3.0
General Administration	2.5
Tax Assessor-Collector	2.0
Transportation & Natural Resources	2.0
Constable Precinct 5	2.0
Other (ITS, Sheriff, Criminal Justice Planning, Criminal Courts)	3.5
Total FTE Requiring New Resources	86
Revenue Related (CES, TCSO, JP5, Constable 3, EMS, District Attorney)	28.5
Internally Funded	3.9
FY 08 changes approved Mid year	-4.0
Grand Total	114.4

GROWTH IN COUNTY FTE VS. POPULATION



Since FY 96, the County's workforce has increased from 3,321 FTE to 4,688 FTE in FY 09, or about 41.2%. 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 personnel costs and programmatic growth to meet statutory changes and citizen expectations.

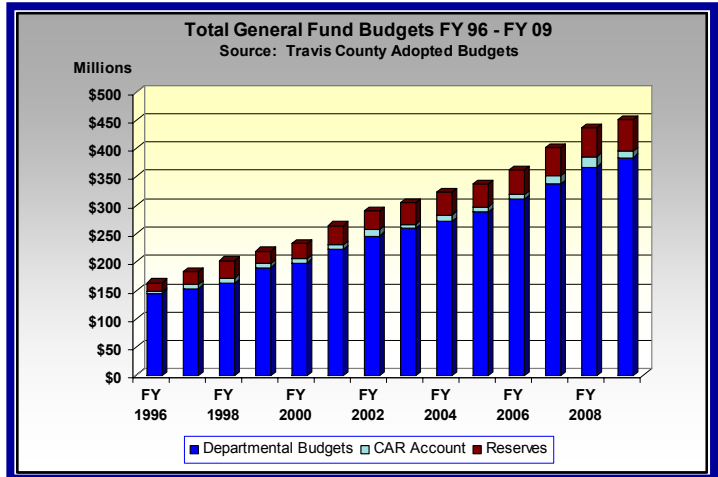
OVERVIEW OF GENERAL FUND BUDGETS & RESERVES

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

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 09 CAPITAL FUNDING

To meet the County's capital needs, a total of **\$43,603,480** is included in the Adopted Budget from the following basic sources:

- **\$13,489,669** General Fund Capital Acquisition Resources account,
- **\$13,685,000** Voter Authorized bonds approved in 2005,
- **\$15,730,000*** Short-term Certificates of Obligation,
- **\$698,811** Other funds, and
- **\$2,682,565** Existing Certificates of Obligation.

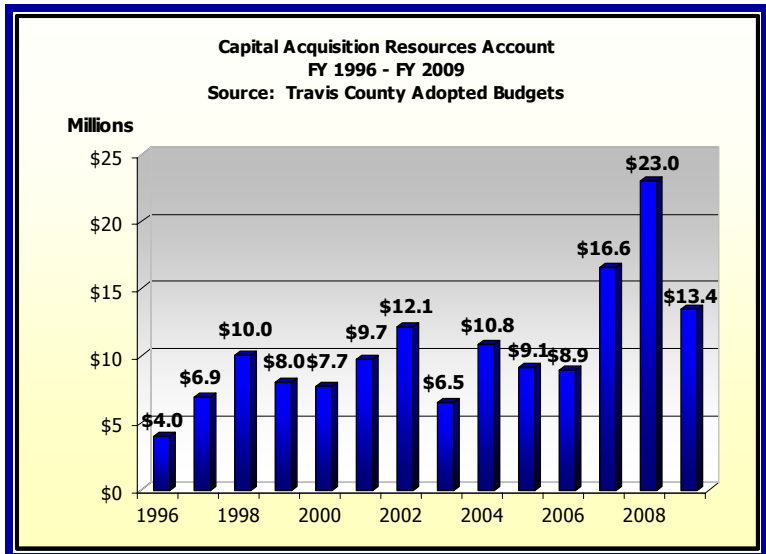
*These numbers may change during discussions to finalize the CO Issuance. Such discussions frequently occur through December of a given fiscal year.

GENERAL FUND CAPITAL ACQUISITION RESOURCES ACCOUNT

The General Fund Capital Acquisition Resources (CAR) account is used 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 09 Adopted Budget establishes the CAR account at \$13,489,669. This amount includes a Reserve of \$2.9 million and \$1.5 million of CAR resources appropriated in FY 08 and re-budgeted into FY 09.

The following table shows the history of the Capital Acquisition Resources Account as a part of the General Fund over the past 14 years.



VOTER AUTHORIZED DEBT 2000, 2001 AND 2005

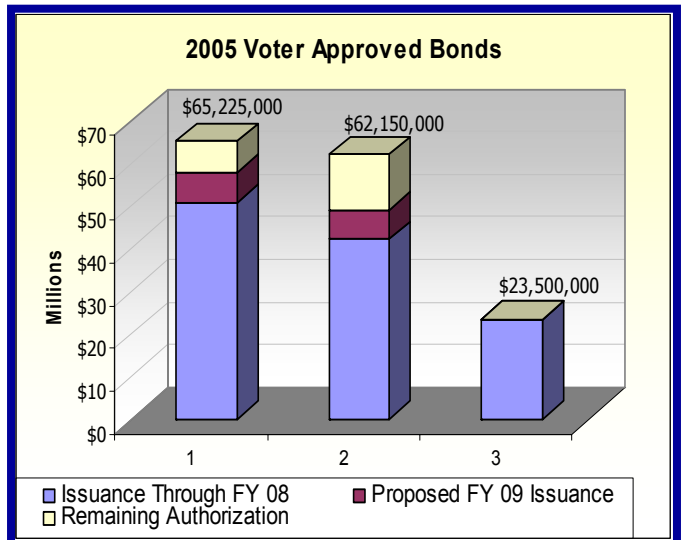
In November 2000, voters authorized the Commissioners Court to issue \$28,000,000 in General Obligation bonds for the acquisition of right-of-way for state highway projects located within Travis County. A total of \$2,000,000 related to a US 290 West project remains from this authorization .

In November of 2001, the Travis County voters authorized \$184,955,000 in General Obligation bonds. Of this amount, \$2,390,000 has not been issued and is not planned to be issued in FY 09. Most of the remaining authorization is savings due to the issuance of Certificates of Obligation in lieu of bonds to complete some of the projects.

In November 2005, the voters of Travis County authorized an additional \$150,875,000 in General Obligation bonds for capital projects related to the following propositions:

- 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.

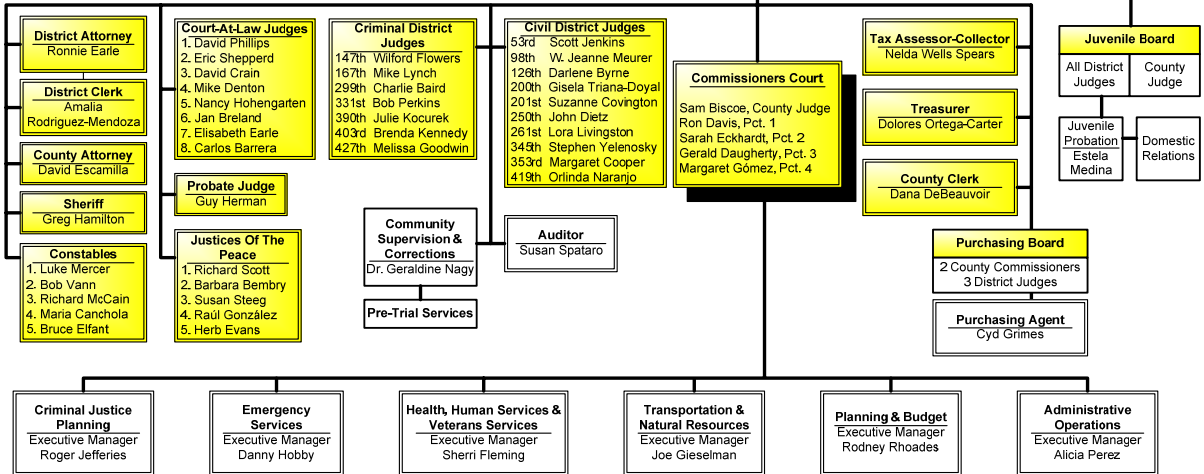
The county will issue \$13,685,000 of the remaining authorization in FY 09 for Proposition 1 (\$6,980,000) and Proposition 2 (\$6,705,000).




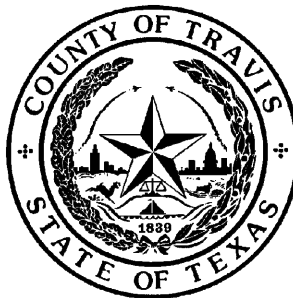
Travis County Organization Chart

As of December 2008

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