

APPENDIX II
THIRD REVENUE ESTIMATE

TRAVIS COUNTY
AUDITOR'S OFFICE

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To: Commissioners Court
From: Susan Spataro
County Auditor }
Subject: Third Revenue Estimate
Date: July 20, 2005

We have for you the Third Revenue Estimate for the FY 2006 budget process. Much of what is here you have seen before, but there are some changes from earlier Estimates that I want to highlight.

General Fund

The total General Fund is \$344,496,033, an increase of \$51,365 from the Second Estimate. The Beginning Balance and Other Revenues rose, but Current Property Taxes went down \$1,866,129 because the Appraisal District had to reconsider how it was calculating one element of the Assessed Valuation, "[Tax Year] 2004 Taxable Value Becoming Exempt in [Tax Year] 2005". Estimated General Fund Current Property Tax Revenue for FY 2006 is now \$240,357,442.

The Operations & Maintenance segment of the tax rate is set at 38.64 cents at the request of PBO; this makes the total tax rate to be 48.64 cents, or 2% above the Effective Tax Rate.

Significant changes from the Second Revenue Estimate include:

- At the request of PBO, we have included Budget Request packages for Constable 1 and JP 2, as well as funds for an enforcement officer and assistant for Juvenile Court.
- A new half-time position was added for the Planning & Budget Office; this position will be paid for by an increased transfer from the corporations.
- A 2003 state law of which we have become aware requires that, beginning in 2006, 10% of the automobile sales tax portion of the Auto Registration Fee must go into the General Fund instead of the Road & Bridge Fund. For FY 2006, this amounts to

\$500,000. The law further requires that an additional 10% of the total be added each year, so that by 2015, 100% of this revenue will be in the General Fund. Let me note that, to partially offset this required change, PBO requested that the budgeted transfer from the Road & Bridge Fund to the General Fund be decreased by \$389,256.

Because the Auto Registration Fee in the Road & Bridge Fund in the Second Revenue Estimate was so conservative and because June's revenue was so encouraging, for the moment I am not reducing this line item in Road & Bridge. I will leave it at \$11,575,000 unless something negative appears between now and budget approval.

- We have revised our estimate of paid autopsies for next year from 725 to 800.

Other Funds

The Risk Management and Employee Health Insurance Funds have been included in this Revenue Estimate. The Health Insurance Fund revenues reflect the decisions made by the Commissioners Court on the structure and costs for FY 2006 and will be revised after open enrollment.

We have a new Fund in this Estimate. It is the Justice Court Building Security Fund, and its revenue comes from a \$1 increase in the security fee paid by a defendant convicted of a misdemeanor offense in a justice court. The legislation behind this Fund is HB 1934.

We have included also the \$5 fee increase on convictions in both county and district courts effective January 1, as enacted by SB 526. Half of this increase is included in the Commissioners Court Records Management Fund (Fund 030), and the other half goes to the District and County Clerks' respective Records Management Funds (Funds 055 and 028).

As in the Second Revenue Estimate, the Debt Service part of the tax rate is set at 10.00 cents and Capital Projects Funds' balances (except for Fund 475) are the June 30th balances.

TRAVIS COUNTY AUDITOR'S OFFICE
 FY 2006 REVENUE ESTIMATE

	FY 2005 Budget	Third Revenue Estimate	
GENERAL FUND	\$337,656,988	\$344,496,033	
BEGINNING BALANCE	\$50,435,953	\$44,694,268	
CURRENT PROPERTY TAXES	230,596,831	240,357,442	
OTHER REVENUES	56,624,204	59,444,323	Page
LAW LIBRARY FUND	1,126,298	1,161,715	3
DISPUTE RESOLUTION CENTER FUND	288,741	310,710	3
TRAVIS COUNTY COUNSELING CENTER FUND	679,367	618,629	3
JUVENILE FEE FUND	234,938	264,877	3
JJAEP FUND	2,044,080	1,798,962	3
CTY CLERK RECORDS MGMNT & PRESERV FUND	1,714,121	1,315,764	4
LCRA-TC PARKS CIP FUND	2,862,308	2,326,219	4
RECORDS MGMNT & PRESERVATION FUND	425,132	452,993	4
COURTHOUSE SECURITY FUND	1,780,578	1,765,378	4
COURT REPORTER FUND	402,086	425,644	4
JUVENILE DEFFERED PROSECUTION FUND	21,956	30,743	4
BALCONES CANYONLAND PRESERVATION FUND	7,327,681	9,314,719	5
LEOSE-COMMISSIONERS COURT FUND	1,808	3,180	5
JUVENILE DELINQUENCY PREVENTION FUND	77	111	5
PROFESSIONAL PROSECUTORS FUND	50,850	50,850	5
MARY QUINLAN PARK FUND	264,450	265,450	5
JUDICIARY FEE FUND-PROBATE	206,215	414,289	5
JUSTICE COURT TECHNOLOGY FUND	464,218	644,734	6
TRUANCY COURT FUND	236,249	234,278	6
DISTRICT CLERK RECORDS MGMT FUND	109,490	207,198	6
ELECTIONS CONTRACT FUND	1,591,925	5,000	6
COUNTY CLERK ARCHIVAL FUND	2,046,875	1,795,848	6
FAMILY PROTECTION FUND	84,740	96,143	6
VITAL STATISTIC PRESERVATION FUND	7,356	12,609	6
FIRE CODE FUND	74,932	145,982	7
JUSTICE CT. BUILDING SECURITY FUND	0	32,389	7
ROAD AND BRIDGE FUND	24,325,261	22,073,813	7
DEBT SERVICE FUND	68,730,293	69,531,447	7
TX EXPOSITION AND HERITAGE CENTER FUND	997,192	884,880	7
RISK MANAGEMENT FUND	12,809,739	16,922,601	8
HOSPITAL AND INSURANCE FUND	38,342,713	48,450,996	8
CAPITAL PROJECT FUNDS	75,609,927	73,473,514	9

Tax Rate=	48.64	cents
M&O	38.64	
Debt Service (I&S)	10.00	

FY 2006 Revenue Estimate-General Fund

	FY 2005 Budget	Third Revenue Estimate	Difference from FY 2005
Beginning Balance Total	\$50,435,953	\$44,694,268	(\$5,741,685)
T Taxes	\$240,524,531	\$250,281,692	\$9,757,161
Y Intergovernmental	1,464,781	1,132,050	(332,731)
P Charges for Services	36,724,273	39,305,006	2,580,733
E Fines	785,400	645,000	(140,400)
Interest Income	3,121,575	5,445,925	2,324,350
Miscellaneous Revenue	1,224,983	1,222,966	(2,017)
Other Financing Sources	3,375,492	1,769,126	(1,606,366)
New Revenue	\$287,221,035	\$299,801,765	\$12,580,730
Total Resources	\$337,656,988	\$344,496,033	\$6,839,045
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Beginning Balance Total	\$50,435,953	\$44,694,268	(\$5,741,685)
County Auditor	\$142,339	\$136,450	(5,889)
County Treasurer	276,400	289,600	13,200
Tax Collector	240,998,731	251,426,992	10,428,261
PBO	2,823,845	4,749,153	1,925,308
Commissioner's Ct Gen Adm	7,704,945	6,632,629	(1,072,316)
Info. & Telecomm. Systems	1,640,800	1,597,800	(43,000)
D Facilities Management	180,395	39,000	(141,395)
E Purchasing	350,000	350,000	0
P County Attorney	3,650,627	3,275,164	(375,463)
A County Clerk	4,863,045	6,964,502	2,101,457
R District Clerk	2,019,293	1,808,200	(211,093)
T Civil Courts	390,500	420,000	29,500
M District Attorney	755,950	259,695	(496,255)
E Criminal Courts	430,350	488,000	57,650
N Probate Court	54,500	42,700	(11,800)
T Justice of Peace 1	117,500	151,941	34,441
Justice of Peace 2	304,570	287,468	(17,102)
Justice of Peace 3	347,922	401,227	53,305
Justice of Peace 4	102,724	104,731	2,007
Justice of Peace 5	229,842	202,961	(26,881)
Constable 1	408,061	461,240	53,179
Constable 2	525,688	566,176	40,488
Constable 3	517,480	519,228	1,748
Constable 4	277,275	320,000	42,725
Constable 5	2,114,631	2,112,500	(2,131)
Sheriff	6,114,518	6,229,442	114,924
Medical Examiner	1,722,500	1,603,500	(119,000)
CSCD	0	2,000	2,000
TCCES (SACA div.)	942,043	999,588	57,545
Pretrial Services	335,000	365,000	30,000
Juvenile Court	495,700	619,800	124,100
Emergency Services	53,626	83,192	29,566
Trans. & Natural Resources	3,388,324	3,165,674	(222,650)
Records Mgmt & Comm Res.	650	250	(400)
Health and Human Services	502,530	210,530	(292,000)
Emergency Medical Services	2,054,700	2,535,432	480,732
Criminal Courts/Legal Mandate	384,031	380,000	(4,031)
New Revenue	\$287,221,035	\$299,801,765	\$12,580,730
Total Resources	\$337,656,988	\$344,496,033	\$6,839,045

FY 2006 Revenue Estimate - Other Funds/Debt Service

<u>Fund Name/Number</u>	<u>Revenue Type</u>	<u>FY 2005 Budget</u>	<u>Third Revenue Estimate</u>	<u>Difference from FY 2005</u>
Law Library Fund (011)	Beginning Balance	\$378,298	\$371,715	(\$6,583)
	Charges for Services	743,000	778,000	35,000
	Interest Income	5,000	12,000	7,000
	New Revenue	748,000	790,000	42,000
	Total Resources	\$1,126,298	\$1,161,715	\$35,417
Dispute Resolution Fund (016)	Beginning Balance	\$3,331	\$25,500	\$22,169
	Charges for Services	197,930	199,460	1,530
	Interest Income	750	420	(330)
	Miscellaneous Revenue	3,400	2,000	(1,400)
	Other Financing Sources	83,330	83,330	0
	New Revenue	285,410	285,210	(200)
Total Resources	\$288,741	\$310,710	\$21,969	
TC Counseling Center Fund (017)	Beginning Balance	\$141,674	\$115,539	(\$26,135)
	Charges for Services	502,883	466,790	(36,093)
	Interest Income	2,810	4,300	1,490
	Other Financing Sources	32,000	32,000	0
	New Revenue	537,693	503,090	(34,603)
Total Resources	\$679,367	\$618,629	(\$60,738)	
Juvenile Fee Fund (021)	Beginning Balance	\$217,938	\$242,877	\$24,939
	Charges for Services	15,000	17,000	2,000
	Interest Income	2,000	5,000	3,000
	New Revenue	17,000	22,000	5,000
Total Resources	\$234,938	\$264,877	\$29,939	
JJAEP Fund (023)	Beginning Balance	\$1,283,322	\$1,576,204	\$292,882
	Intergovernmental	588,000	50,000	(538,000)
	Interest Income	12,000	12,000	0
	Other Financing Sources	160,758	160,758	0
	New Revenue	760,758	222,758	(538,000)
Total Resources	\$2,044,080	\$1,798,962	(\$245,118)	

FY 2006 Revenue Estimate - Other Funds/Debt Service

<u>Fund Name/Number</u>	<u>Revenue Type</u>	<u>FY 2005 Budget</u>	<u>Third Revenue Estimate</u>	<u>Difference from FY 2005</u>
CC. Records Mgmt. & Preserv. Fund (028)	Beginning Balance	\$422,621	\$180,564	(\$242,057)
	Charges for Services	1,280,000	1,120,000	(160,000)
	Interest Income	11,500	12,800	1,300
	Other Financing Sources	0	2,400	2,400
	New Revenue	1,291,500	1,135,200	(156,300)
	Total Resources	\$1,714,121	\$1,315,764	(\$398,357)
LCRA-TC Parks CIP Fund (029)	Beginning Balance	\$2,540,599	\$2,037,404	(\$503,195)
	Charges for Services	251,709	238,815	(12,894)
	Interest Income	70,000	50,000	(20,000)
	New Revenue	321,709	288,815	(32,894)
	Total Resources	\$2,862,308	\$2,326,219	(\$536,089)
	Records Mgmt. & Preservation Fund (030)	Beginning Balance	\$140,632	\$152,593
Charges for Services		283,000	297,000	14,000
Interest Income		1,500	3,400	1,900
New Revenue		284,500	300,400	15,900
Total Resources		\$425,132	\$452,993	\$27,861
Courthouse Security Fund (031)		Beginning Balance	\$107,769	\$0
	Charges for Services	547,445	497,056	(50,389)
	Interest Income	2,000	4,000	2,000
	Other Financing Sources	1,123,364	1,264,322	140,958
	New Revenue	1,672,809	1,765,378	92,569
	Total Resources	\$1,780,578	\$1,765,378	(\$15,200)
Court Reporter Svc. Fund (036)	Beginning Balance	\$98,386	\$104,644	\$6,258
	Charges for Services	302,500	318,000	15,500
	Interest Income	1,200	3,000	1,800
	New Revenue	303,700	321,000	17,300
	Total Resources	\$402,086	\$425,644	\$23,558
	Juvenile Deferred Prosecution Fund (037)	Beginning Balance	\$15,856	\$23,343
Charges for Services		6,000	7,000	1,000
Interest Income		100	400	300
New Revenue		6,100	7,400	1,300
Total Resources		\$21,956	\$30,743	\$8,787

FY 2006 Revenue Estimate - Other Funds/Debt Service

<u>Fund Name/Number</u>	<u>Revenue Type</u>	<u>FY 2005 Budget</u>	<u>Third Revenue Estimate</u>	<u>Difference from FY 2005</u>
Balcones Canyonland Preserv. Fund (038)	Beginning Balance	\$2,429,673	\$3,036,679	\$607,006
	Intergovernmental	800,821	1,392,100	591,279
	Interest Income	30,000	30,000	0
	Miscellaneous Revenue	110,243	0	(110,243)
	Other Financing Sources	3,956,944	4,855,940	898,996
	New Revenue	4,898,008	6,278,040	1,380,032
	Total Resources	\$7,327,681	\$9,314,719	\$1,987,038
LEOSE Comm. Ct. Fund (041)	Beginning Balance	\$908	\$2,280	\$1,372
	Intergovernmental	900	900	0
	New Revenue	900	900	0
	Total Resources	\$1,808	\$3,180	\$1,372
Juvenile Delinquency Prevent. Fund (043)	Beginning Balance	\$62	\$86	\$24
	Charges for Services	15	25	10
	Interest Income	0	0	0
	New Revenue	15	25	10
	Total Resources	\$77	\$111	\$34
Professional Prosecutors Fund (047)	Beginning Balance	\$0	\$0	\$0
	Other Financing Sources	50,850	50,850	0
	New Revenue	50,850	50,850	0
	Total Resources	\$50,850	\$50,850	\$0
Mary Quinlan Park Fund (048)	Beginning Balance	\$264,450	\$260,450	(\$4,000)
	Miscellaneous Revenue	0	5,000	5,000
	New Revenue	0	5,000	5,000
	Total Resources	\$264,450	\$265,450	\$1,000
Judiciary Fee Fund-Probate Fund (049)	Beginning Balance	\$143,915	\$289,289	\$145,374
	Charges for Services	60,000	120,000	60,000
	Interest Income	2,300	5,000	2,700
	New Revenue	62,300	125,000	62,700
	Total Resources	\$206,215	\$414,289	\$208,074

FY 2006 Revenue Estimate - Other Funds/Debt Service

<u>Fund Name/Number</u>	<u>Revenue Type</u>	<u>FY 2005 Budget</u>	<u>Third Revenue Estimate</u>	<u>Difference from FY 2005</u>
Justice Court Technology Fund (050)	Beginning Balance	\$304,856	\$472,984	\$168,128
	Charges for Services	157,062	167,750	10,688
	Interest Income	2,300	4,000	1,700
	New Revenue	159,362	171,750	12,388
	Total Resources	\$464,218	\$644,734	\$180,516
Truancy Court Fund (054)	Beginning Balance	\$73,955	\$70,484	(\$3,471)
	Charges for Services	129,656	129,656	0
	Interest Income	0	1,500	1,500
	Other Financing Sources	32,638	32,638	0
	New Revenue	162,294	163,794	1,500
	Total Resources	\$236,249	\$234,278	(\$1,971)
District Clerk Records Mgmt Fund (055)	Beginning Balance	\$51,490	\$132,698	\$81,208
	Charges for Services	58,000	73,000	15,000
	Interest Income	0	1,500	1,500
	New Revenue	58,000	74,500	16,500
	Total Resources	\$109,490	\$207,198	\$97,708
Elections Contract Fund (056)	Beginning Balance	\$222,631	\$0	(\$222,631)
	Charges for Services	1,369,294	0	(1,369,294)
	Interest Income	0	5,000	5,000
	New Revenue	1,369,294	5,000	(1,364,294)
	Total Resources	\$1,591,925	\$5,000	(\$1,586,925)
County Clerk Archival Fund (057)	Beginning Balance	\$795,375	\$675,848	(\$119,527)
	Charges for Services	1,250,000	1,100,000	(150,000)
	Interest Income	1,500	20,000	18,500
	New Revenue	1,251,500	1,120,000	(131,500)
	Total Resources	\$2,046,875	\$1,795,848	(\$251,027)
Family Protection Fund (058)	Beginning Balance	\$37,040	\$44,943	\$7,903
	Charges for Services	47,700	50,000	2,300
	Interest Income	0	1,200	1,200
	New Revenue	47,700	51,200	3,500
	Total Resources	\$84,740	\$96,143	\$11,403
Vital Statistic Preservation Fund (063)	Beginning Balance	\$3,381	\$8,055	\$4,674
	Charges for Services	3,975	4,454	479
	Interest Income	0	100	100
	New Revenue	3,975	4,554	579
	Total Resources	\$7,356	\$12,609	\$5,253

FY 2006 Revenue Estimate - Other Funds/Debt Service

<u>Fund Name/Number</u>	<u>Revenue Type</u>	<u>FY 2005 Budget</u>	<u>Third Revenue Estimate</u>	<u>Difference from FY 2005</u>
Fire Code Fund (064)	Beginning Balance	\$0	\$0	\$0
	Charges for Services	74,932	145,982	71,050
	New Revenue	74,932	145,982	71,050
	Total Resources	\$74,932	\$145,982	\$71,050
Justice Ct Building Security Fund (066)	Beginning Balance	\$0	\$0	\$0
	Charges for Services	0	32,389	32,389
	Interest Income	0	0	0
	New Revenue	0	32,389	32,389
Total Resources	\$0	\$32,389	\$32,389	
Road and Bridge Fund (099)	Beginning Balance	\$7,259,277	\$4,839,148	(\$2,420,129)
	Intergovernmental	75,000	75,600	600
	Charges for Services	11,575,000	11,575,000	0
	Fines	5,290,984	5,309,065	18,081
	Interest Income	125,000	275,000	150,000
	Miscellaneous Revenue	0	0	0
	New Revenue	17,065,984	17,234,665	168,681
	Total Resources	\$24,325,261	\$22,073,813	(\$2,251,448)
Debt Service Fund (394)	Beginning Balance	\$6,665,042	\$6,198,747	(\$466,295)
	Current Property Taxes	61,212,977	62,204,307	991,330
	Delinquent Property Taxes	568,801	453,750	(115,051)
	Interest Income	283,473	674,643	391,170
	Other Financing Sources	0	0	0
	New Revenue	62,065,251	63,332,700	1,267,449
Total Resources	\$68,730,293	\$69,531,447	\$801,154	
TX Expo/Heritage Center Fund (501)	Beginning Balance	\$52,392	\$0	(\$52,392)
	Charges for Services	355,000	414,400	59,400
	Interest Income	300	500	200
	Miscellaneous Revenue	589,500	469,980	(119,520)
	Other Financing Sources	0	0	0
	New Revenue	944,800	884,880	(59,920)
Total Resources	\$997,192	\$884,880	(\$112,312)	

FY 2006 Revenue Estimate - Other Funds/Debt Service

<u>Fund Name/Number</u>	<u>Revenue Type</u>	<u>FY 2005 Budget</u>	<u>Third Revenue Estimate</u>	<u>Difference from FY 2005</u>
Risk Management Fund (525)	Beginning Balance	\$7,237,703	\$10,693,681	\$3,455,978
	Interest Income	247,500	799,698	552,198
	Misc. Revenue (Premiums)	5,324,536	5,429,222	104,686
	New Revenue	5,572,036	6,228,920	656,884
	Total Resources	\$12,809,739	\$16,922,601	\$4,112,862
Hospital and Insurance Fund (526)	Beginning Balance	\$4,000,000	\$10,100,000	\$6,100,000
	Interest Income	50,000	100,000	50,000
	Misc. Revenue (Premiums)	34,292,713	38,250,996	3,958,283
	Other Financing Sources	0	0	0
	New Revenue	34,342,713	38,350,996	4,008,283
Total Resources	\$38,342,713	\$48,450,996	\$10,108,283	

FY2006 REVENUE ESTIMATE-CAPITAL PROJECTS

Fund Number	Project No.	Beginning Balance*	New Revenue		Third Revenue Estimate
			Charges for Services	Misc. Rev	
404		217,217			217,217
406		189,205			189,205
413		19,623			19,623
422		108,499			108,499
423		5,395			5,395
425		58,479			58,479
427		24,365			24,365
428		43,499			43,499
430		157,187			157,187
431		332,977			332,977
432		204,077			204,077
433		81,240			81,240
434		58,017			58,017
435		410,798			410,798
437		534,619			534,619
438		57,139			57,139
439		5,843,326			5,843,326
440		194,793			194,793
441		196,458			196,458
443		25,215			25,215
444		741,672			741,672
445		2,105			2,105
446		37,821			37,821
449		132,175			132,175
450		860,155			860,155
451		82,167			82,167
452		2,613,903			2,613,903
453		516,501			516,501
454		886,113			886,113
455		26,787			26,787
456		951,309			951,309
457		329,501			329,501
458		1,968,172			1,968,172
459		2,031,774			2,031,774
460		4,372,375			4,372,375
461		1,642,930			1,642,930
463		3,088,372			3,088,372
464		1,483,774			1,483,774
465		13,703,725			13,703,725
466		29,213			29,213
467		679,307			679,307
468		4,532,208			4,532,208
469		11,939,979			11,939,979
470		3,910,704			3,910,704
471		1,135,422			1,135,422
Subtotal	Funds 404-471	66,460,292	0	0	66,460,292

FY2006 REVENUE ESTIMATE-CAPITAL PROJECTS

Fund 475/Project Name	Project No.	Beginning Balance*	New Revenue		Third Revenue Estimate
			Charges for Services	Misc. Rev	
Ferguson Lane/Tuscany Way	X1L002		770,774		770,774
Howard La/Scofield Utility Adj	X1L006	15,266			15,266
Pflugerville/Pecan Street	X2L010	40,000			40,000
Grand Ave. Pkway	X2L014	140,000			140,000
Grandview Hills Rd Maint.	X0M001	11,000			11,000
N183 L'fill Remediation	X1A001	7,985		69,024	77,009
Old Kimbro Road Improvement	X1L005			104,574	104,574
Giles Rd Dump Site/Walnut Ck Ero.	X1L007	97,210			97,210
Walnut Creek Erosion Proj.	X1L008	14,000			14,000
Howard/Scofield (COA-Developers)	X1L010	97,274			97,274
East Metro Park Operation	X1L011			30,975	30,975
Old Manor Rd Reconstruction	X1R001			42,400	42,400
Wells Branch/K'worth	X2B001			500,000	500,000
Wells Branch/H'wilde(Milburn)	X2L009			315,851	315,851
Gattis School Road	X2L015			143,296	143,296
Wells B Pkwy/H'wilde Bl. (Sealy)	X2L017			1,843,661	1,843,661
Wells B Pkwy/H'wilde Bl. (N'town)	X2L018			2,631,948	2,631,948
Howard La/Private Dev	X2R005			27,089	27,089
Pflugerville Loop	X2R007	13,798			13,798
Panther Hollow/Riv Pl.	X2R008			18,649	18,649
Reed Park Rd	X2R011			50,000	50,000
Park Dr Alignment Correction	X3L012	3,448			3,448
McKinney Falls Pkwy Improve.	X4L003	25,000			25,000
Subtotal Fund 475		464,981	770,774	5,777,467	7,013,222
Total		66,925,273	770,774	5,777,467	73,473,514

*Actual Fund and Project balances as of September 30, 2005 will be rolled over and budgeted.