

2013

# TRAVIS COUNTY, TEXAS

# CAFR



Comprehensive Annual Financial Report  
For the Fiscal Year Ended  
September 30, 2013

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**TRAVIS COUNTY,  
TEXAS**

**COMPREHENSIVE ANNUAL**

**FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED**

**SEPTEMBER 30, 2013**

**Prepared by the Travis County Auditor's Office**

**Nicki Riley, CPA  
County Auditor  
700 Lavaca, Suite 1200  
Austin, Texas 78701**



**TRAVIS COUNTY, TEXAS  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 Fiscal Year Ended September 30, 2013**

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**TRAVIS COUNTY, TEXAS  
INTRODUCTORY SECTION**



TRAVIS COUNTY  
AUDITOR'S OFFICE

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February 21, 2014

Honorable District Judges of Travis County, Honorable Members of the Travis County Commissioners' Court, and the Citizens of Travis County (County):

The County Auditor's Office proudly submits the Comprehensive Annual Financial Report (CAFR) of Travis County, Texas for the fiscal year ended September 30, 2013. This report is submitted in compliance with Texas Local Government Code §114.025.

#### Responsibility for Financial Statements

This report was prepared by the County Auditor's Office. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the data, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain a reasonable understanding of the County's financial affairs have been included.

The County Auditor serves as the Chief Financial Officer for Travis County. By statute, the Auditor reports to the State District Judges. This provides for an independent review of County financial operations separate from the Commissioners' Court, the legislative and executive branch of county government. The County Auditor is responsible for accounting systems design, audit functions required by law, general control of finances, revenue estimation and certification, and ensuring that the County meets its fiduciary responsibilities to taxpayers with regard to County finances by strictly enforcing the statutes governing County finances as provided by the local government code. As an appointed official and a Certified Public Accountant, the County Auditor takes an oath to uphold the Constitution and the laws of the State of Texas.

#### Accounting System and Internal Controls

In developing and evaluating the accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the reliability of financial reporting; (2) the effectiveness and efficiency of operations; and (3) compliance with applicable laws and regulations. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. We believe that the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

### Independent Audit

In compliance with Texas Local Government Code §115.045, the financial statements and notes contained in this report have been audited by the independent auditors of Atchley & Associates, LLP. The Independent Auditors' Report is included in the Financial Section of this report. This firm was also engaged to perform an audit of the County's federal and state awards that was designed to meet the requirements of the Federal Single Audit Act and related Office of Management and Budget Circular A-133. The audit reports on federal and state awards are issued separately.

### Reporting Standards

The accompanying financial statements have been prepared in conformity with generally accepted accounting principles (GAAP) in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted primary standard-setting body for establishing governmental accounting and financial reporting principles.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of a Management's Discussion and Analysis (MD&A). The letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The MD&A can be found in the Financial Section of this report.

### Financial Statement Format

This Comprehensive Annual Financial Report is presented according to the reporting model established by GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments* and related statements. The report, including all funds of Travis County and its component units, is divided into four sections:

1. Introductory Section – This section includes the letter of transmittal, organizational chart, and list of principal officials.
2. Financial Section – The financial section includes the Independent Auditors' Report, Management's Discussion and Analysis, the Basic Financial Statements, and Required Supplementary Information.
  - a. Basic Financial Statements – This section includes government-wide and fund financial statements as well as the notes to the financial statements. The notes are considered essential to the fair presentation and adequate disclosure for this financial report. They include the Summary of Significant Accounting Policies for the County and other necessary disclosures of important matters relating to the financial position of the County. The notes are treated as an integral part of the financial statements and should be read in conjunction with them.
  - b. Required Supplementary Information (RSI) – This section is comprised of budgetary comparison schedules for the General Fund and any major special revenue fund with a legally adopted budget. This section also includes schedules related to pension and other post-employment benefits. Both of these schedules are included in the notes to the financial statements.
3. Other Supplementary Information – This section includes a variety of schedules to assist users in analyzing the basic financial statements. This section may include, but is not limited to, combining statements, individual fund statements, and schedules focusing on major funds. The County includes combining statements for non-major funds, proprietary funds, and fiduciary funds, as well as other budgetary comparison schedules.

4. Statistical Section – Although this section contains substantial financial information, these schedules differ from financial statements in that they present some non-financial data, cover more than the current fiscal year, and are designed to reflect demographic and economic data, operating information, financial trends, and the fiscal capacity of the County.

## PROFILE OF TRAVIS COUNTY

### Geographic Information

Travis County, a corporate body and a political subdivision of the State of Texas, was created from Bastrop County in 1840 and organized in 1843. Located in central Texas on the edge of the "Hill Country", the County is approximately 200 miles south of the Fort Worth/Dallas area, 160 miles west of Houston, and 80 miles northeast of San Antonio. The County encompasses 1,022.1 square miles of which 989.3 square miles (96.8%) is land and 32.8 square miles (3.2%) is water area. The water area comes from the Colorado River, which runs northwest to southeast through the County, and Lake Austin and Lake Travis, parts of the Highland Lakes chain.

The mild climate reflects the County's fortunate location. The mean temperature is 68.6 degrees, with the days almost evenly divided among clear, partly cloudy, and cloudy. The growing season averages 270 days long, with the last freeze of the winter coming in early March and the first of the next autumn coming normally around Thanksgiving. Average rainfall is 31.9 inches.

The 2013 population of Travis County is estimated to be 1,108,403, an increase of 32,284 people (3.0%) over the 2012 estimated population. The principal city in the County is Austin, the County Seat and State Capital. The estimated 2013 population for Austin, including Full and Limited Purpose Areas, is 842,750 or 76.0% of the total for the County.

### Governmental Structure

The governing body of the County is the Commissioners' Court, comprised of the County Judge (who is elected at-large and serves as the presiding officer) and four Commissioners, each of whom is elected for a four-year term (unless filling a predecessor's unexpired term) from one of the County's four precincts. The Commissioners' Court has powers expressly granted by the State Legislature. These powers are reflected in the following County functions:

*General Government* – This category includes budgets for the County Judge and County Commissioners, administrative, financial, and physical support for the County's "line" offices/departments, the Tax Office, Risk Management, the Employee Health Benefit Fund, Civil Service Commission, Election Administration, and certain recording duties of the County Clerk.

*Justice System* – Activities in this category are associated with the judicial responsibilities of the County. It includes the costs for the County's court systems (Civil Courts and Criminal Courts, which include indigent attorney fees, Probate Court, Juvenile Court, and the Justice of the Peace Courts) and associated offices/departments or parts thereof: District Clerk, County Clerk, District Attorney, County Attorney, the Dispute Resolution Center, Criminal Justice Planning, and the Law Library.

*Public Safety* – Public Safety includes activities associated with the protection of persons and property within the County including direct enforcement of State statutes. Offices/departments included in this category are the Constables (serve warrants and other court papers), the Medical Examiner, and divisions of the Sheriff's Office dedicated to law enforcement and public safety. Also included are Emergency Services, Fire Marshall, and Criminal Justice Planning, which provide services for the Combined Transportation, Emergency and Communications Center (911 Call Center).

*Corrections and Rehabilitation* – This category includes activities associated with confinement, probation, counseling, and other related programs available for adult offenders. The Sheriff is in charge of the County jail and County corrections center. Also under this classification are the Community Supervision and Corrections Department (adult probation), Pretrial Services, and the Counseling and Educational Services Department, which was created to counsel and correct the behavior of offenders.

*Health and Human Services* – Activities designed to provide healthcare related services to those in need and promote the conservation and improvement of public health are included in this category. The County provides public assistance (assistance with food, rent, and utility expenses) through its Health and Human Services Department to eligible indigents, including military veterans. This category also includes the Agriculture Extension Service and the Emergency Medical Services Department, which is comprised of StarFlight and ground ambulance services.

*Infrastructure and Environmental Services* – Activities in this category are associated with the development and maintenance of the County's transportation systems, subdivision platting and review, conservation and development of natural resources, and activities associated with providing sanitation services within the County through the Transportation and Natural Resources Department.

*Community and Economic Development* – Included in this category are activities for providing economic development in the County and cultural, recreational, and educational activities for the benefit of County residents and visitors. Specifically, the County owns and operates the Travis County Exposition Center and, in conjunction with the State of Texas, operates the Travis County Historical Commission. In addition, the County operates 56 parks that are either owned or maintained by the County. These parks, which vary from lakes and hills to rivers and prairies, provide facilities for picnics, hiking, camping, swimming, boating, soccer, baseball, and equestrian activities.

#### Blended Component Units

The Travis County Commissioners' Court serves as the governing body for the below-mentioned separate entities. Therefore, in accordance with GASB Standards, these are presented as blended component units. For more information, refer to Note 1 of the Notes to the Financial Statements.

*The Road Districts* – Northwest Travis County Road District No. 3 (NWTCRD No. 3) contains approximately 242 acres. NWTCRD No. 3 is ad valorem tax supported for repayment of debt. Southwest Travis County Road District No. 1 (SWTCRD No. 1) contains approximately 7,015 acres. Except for \$10,000 of unredeemed coupon bonds from the original 1985 issuance, all debt of SWTCRD No. 1 has been defeased, redeemed or matured. Travis County Bee Cave Road District No. 1 (TCBCRD No. 1) encompasses 141 acres in western Travis County, wholly within the corporate limits of the Village of Bee Cave, Texas. TCBCRD No. 1 is ad valorem tax supported for the repayment of debt. The road districts act as agents for property owners in collecting assessments, forwarding collections to the bondholders, and initiating foreclosure

proceedings, if appropriate. The debt of the road districts is not a debt or obligation of the County, nor will the County be liable for payment thereof. The Travis County Commissioners' Court is the statutory governing body of the road districts.

*The Corporations* – The Capital Health Facilities Development Corporation, Travis County Housing Finance Corporation, Travis County Health Facilities Development Corporation, Capital Industrial Development Corporation, Travis County Development Authority, and Travis County Cultural Education Facilities Finance Corporation have been established by the County under provisions of the Development Corporation Act of 1979 of the State of Texas, the Health Facilities Development Act, the Texas Housing Finance Corporation Act, the Texas Transportation Code, and the Cultural Education Facilities Finance Corporation Act. Through these Corporations, eligible applicants are furnished financial assistance through the sale of tax-free bonds. Such debt is issued by the Corporations as “conduit or no-commitment debt” for the benefit of private third parties for purposes of public interest without the obligation of the Corporations or the County for repayment. The Travis County Commissioners' Court is the Board of Directors for each corporation.

### Budget Process

The annual budget serves as the foundation for Travis County's financial planning and control. Activities of the General Fund, certain special revenue and capital projects funds, internal service funds, and the General Purpose Debt Service Fund are included in the appropriated budget. The budget is prepared by fund, office/department, and account. The level of budgetary control (that is the level at which expenditures cannot legally exceed the appropriated amount) is set by state statute and is at the office/department level. The County's elected/appointed officials, executive managers, and department heads may make transfers of appropriations within an office/department as specified in the Commissioners' Court-approved annual budget rules. Transfers between departments, as specified in the budget rules, require prior approval of the Commissioners' Court.

The County maintains an encumbrance accounting system as a method to accomplish budgetary control. The County Auditor monitors expenditures of the various offices/departments to prevent expenditures from exceeding budgeted appropriations and sends a monthly budget report to the Commissioners' Court. The County Auditor also monitors the revenues received for budget compliance. Purchase orders and contracts are not valid until the County Auditor certifies that money is available to make payment. During fiscal year 2013 there were no offices/departments or any individual funds for which the expenditures exceeded budgeted appropriations.

Year-end encumbrances are added to the following year's adopted budget. For all budgeted funds, appropriations that are not encumbered lapse at the end of the fiscal year. Budget to actual comparison schedules are provided in this report for all governmental funds for which the appropriated annual budget has been adopted. The General Fund schedule is in the Required Supplementary Information section, while all other budgetary comparison schedules are included in the Other Supplementary Information section. A separate report is generated that demonstrates budgetary compliance at the office/department level for all funds and is available to the public upon request.

## ECONOMIC CONDITION AND OUTLOOK

### Local Economy

The Travis County business sector continued to grow steadily in fiscal year 2013. According to the US Bureau of Economic Analysis, the City of Austin's economy grew at one of the fastest rates in the country. Employment for County residents rose during the year to a September total of 575,116, while the County's unemployment rate held steady at 5.3% for the end of fiscal year 2013, which is still under the national average.

Below are just a few publications that mentioned Travis County and the City of Austin during fiscal year 2013:

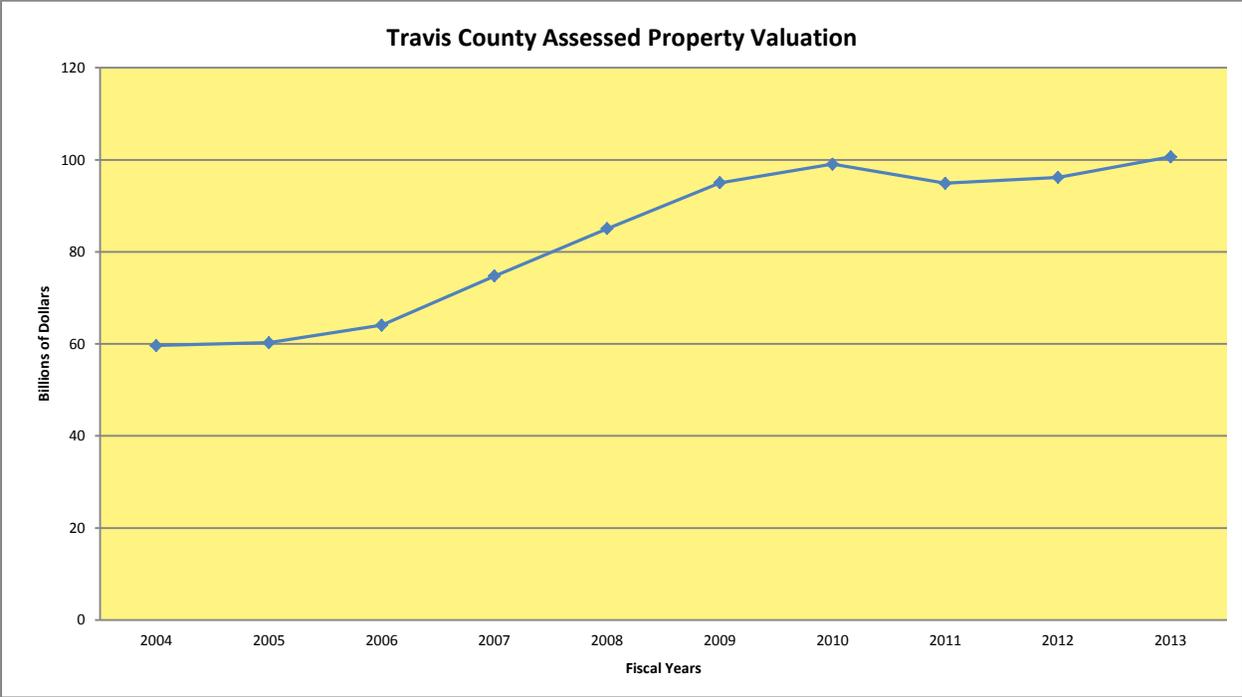
- Forbes Magazine ranked Austin as one of the best cities for good jobs.
- Bloomberg ranked the Austin-Round Rock metropolitan area as the number one "boomtown."
- MSN.com ranked Austin in the top ten "great cities that support excellent public schools."
- Trulia.com ranked Austin as the fifth healthiest housing market.
- Zillow.com ranked Austin as the seventh most affordable housing market.
- The Business Journals' On Numbers ranked Austin number one in the national economic rankings and among the best places for young adults to live and work.

For many years, Travis County was known largely for two things, state government and the University of Texas, but over the past five years, the private sector has grown 11.18%. Now, the high-tech industry has become a large part of the Travis County economic scene, and this diversification has made this area an attractive place to do business. Dell, IBM, Freescale Semiconductor, Advanced Micro Devices, Apple, Applied Materials, National Instruments and Samsung are all major employers in the Travis County area. In 2012, Apple announced plans to expand their Austin operations over the next ten years. This expansion would add approximately 3,600 new positions, making Apple one of the top ten employers in Travis County.

The Austin area has a lively and diverse leisure industry, which includes the Texas Stars, the top affiliate of the National Hockey League's Dallas Stars. Also here are University of Texas sports teams, the Austin Toros of the NBA Developmental League, and Triple-A baseball. Austin has long been called the "Live Music Capital of the World" in part due to the South by Southwest Music Festival held annually in the spring and the Austin City Limits Festival held annually in the fall. In addition, Austin also boasts many live music venues, a number of which are located in the famous downtown East Sixth Street Entertainment District. In 2012, Circuit of the Americas, the first Grand Prix race facility in the United States, was completed in southeastern Travis County. The first Formula 1 United States Grand Prix race was held there in November of 2012.

The Assessed Property Valuation rose in fiscal year 2013 with a 4.7% increase compared to fiscal year 2012.

The chart below shows the changes in assessed property valuation over the last ten years.

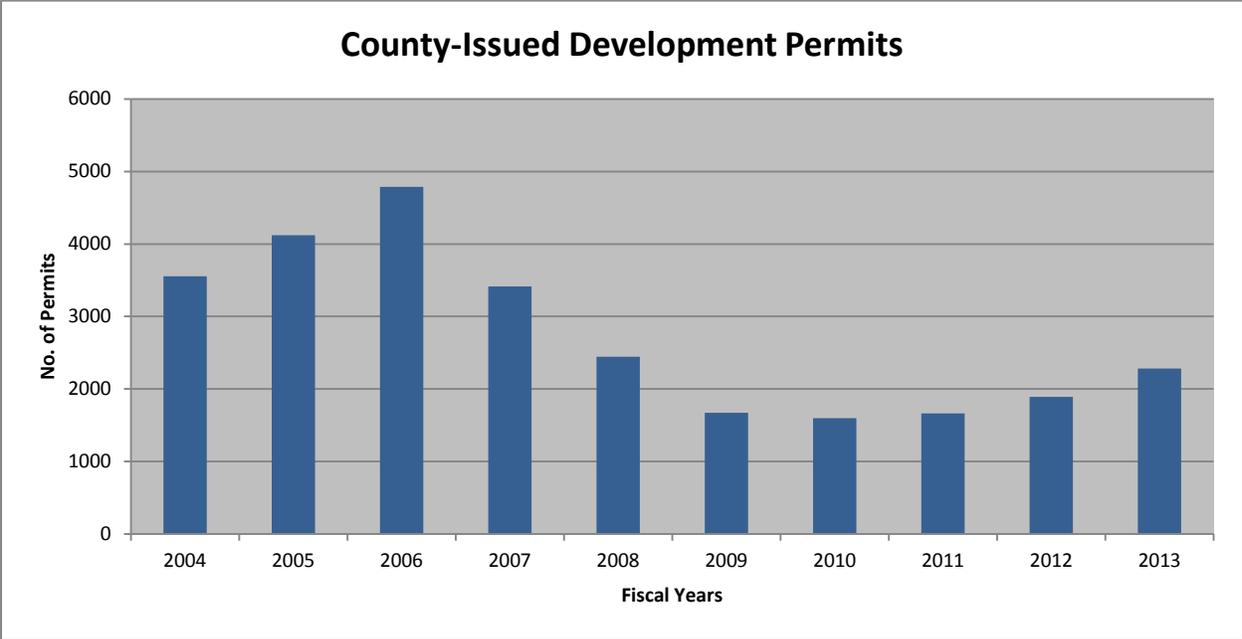


Sales tax receipts for the City of Austin for fiscal year 2013 totaled \$165.8 million, a 6.9% increase compared to the previous year. Austin’s gross retail sales for the first three quarters of fiscal year 2013 reached \$12.0 billion, a 10.2% increase over the same period in fiscal year 2012.



The housing market in the Austin area strengthened at an increased pace after rebounding more modestly over the past several years. For the County’s fiscal year ended September 30, 2013, units sold totaled 29,788; that figure constitutes a 22.6% increase compared to fiscal year 2012. Along those same lines, the average selling price increased 8.8% from September 2012 to September 2013. County-issued site development permits in fiscal year 2013 for construction in the rural parts of Travis County increased 20.5% from the previous year.

The graph below shows the changes in County-issued site development permits over the past ten years.



In fiscal year 2013, Travis County maintained its Reserve Ratio of 11%, and this level of reserve has been maintained without fail since fiscal year 1996.

The Commissioners’ Court set the property tax rate at \$0.5001, an increase of \$0.0128 above the effective tax rate, to provide funds for general operations and debt service for fiscal year 2013.

Significant budget initiatives in fiscal year 2013 included:

- Addition of approximately 20 new full-time positions with associated costs in the Sheriff’s Office for law enforcement, communications, training, and corrections staffing purposes.
- Additional funding for civil and criminal indigent attorney fees.
- Funding for pilot programs related to pretrial services, Sheriff’s Office psychologist services, and the counterfeit motor vehicle inspection program.

The Commissioners' Court authorized three issuances of new debt in fiscal year 2013:

General Obligation Bonds:

|   |               |
|---|---------------|
| Unlimited Tax Road Bonds, Series 2013<br>(for local roads, drainage, bridges, and right-of-way) | \$ 33,220,000 |
| Limited Tax Permanent Improvement Bonds, Series 2013<br>(for parks)                             | \$ 10,755,000 |

Certificates of Obligation (Limited Tax, Series 2013):

In addition to the general obligation bonds, the County also issued \$21,025,000 in Limited Tax Certificates of Obligation. The proceeds of the tax-exempt certificates of obligation, including a premium of \$1,532,762, are to be used for a firefighting aircraft, building construction and improvements (mainly for the Ned Granger and Executive Office Buildings), road and bridge projects, upgraded software and computer equipment, and other authorized capital project needs for the County. The tax-exempt certificates of obligation bear an interest rate ranging from 3.00 percent to 3.375 percent and mature in varying amounts in each year from 2014 to 2018.

Long-Term Financial Planning

It has been the long-standing intention of the Commissioners' Court to maintain a sound financial footing, preserve the 11% reserve ratio, and maintain the County's AAA bond rating. It was these accumulated resources that allowed the County to avoid disruptions in services during the years when the local economy took a downturn. In order to ensure that the fiscal year 2014 budget kept these goals in focus, the Commissioners' Court issued the Fiscal Year 2014 Planning and Budget Manual in early 2013. In this document the Commissioners' Court called for offices and departments in Travis County to stress long-term initiatives in the areas of: (1) providing law enforcement and justice support to Travis County residents, (2) addressing various social ills (such as child abuse, truancy, domestic violence, and poverty), (3) ensuring appropriate funds for emergency functions (medical, fire and public safety), and (4) maintaining the County's infrastructure.

Budgeted revenues (including other financing sources), available balances, and budgeted expenditures (including other financing uses) for fiscal year 2014 are summarized as follows:

| Budgeted                                   | General<br>Fund       | Debt Service<br>Fund | Other<br>Funds       |
|--|-----------------------|----------------------|----------------------|
| Revenues and Available Balances            | \$ 625,958,053        | \$ 96,948,783        | \$ 149,484,584       |
| Less Expenditures and Other Financing Uses | 514,766,688           | 80,822,786           | 97,768,118           |
| Ending Fund Balance                        | <u>\$ 111,191,365</u> | <u>\$ 16,125,997</u> | <u>\$ 51,716,466</u> |

Capital Project Funds are budgeted based on Certificates of Obligation and General Obligation Bond indenture provisions. At the end of fiscal year 2013, actual fund balances were carried over into the new year, and the Planning and Budget Office included a not-to-exceed number of \$250 million in its Recapitulation of the Fiscal Year 2014 Adopted Budget.

Included in these figures is \$15,287,057 in transfers among the funds, of which \$207,713 is a transfer to the General Fund from non-budgetary funds and \$11,958,661 is a transfer from the

General Fund to the Balcones Canyonlands Preservation Fund. Other funds' budgeted expenditures (including transfers out) consisted of \$16,579,580 in the Road and Bridge Fund and \$81,188,538 in various other funds.

In addition, a portion of the ending fund balances is budgeted as Allocated Reserves, meaning that expenditure of these reserves is possible with the approval of the Commissioners' Court: \$43,105,767 in the General Fund, and \$51,716,466 in other funds, of which \$27,415,823 is in the Internal Service Funds.

For fiscal year 2014, the certified taxable property value available at the time of budget approval was \$107.1 billion or 5.7% more than the certified value available for the fiscal year 2013 budget process.

## **RELEVANT FINANCIAL POLICIES**

### Long-Term Debt

Neither Travis County nor any road district has ever defaulted on the payment of principal or interest on its bonds or certificates of obligation. The County has a bond rating of "AAA" from Standard and Poor's and "Aaa" from Moody's Investor Service, Inc.

In compliance with requirements of each bond order, the General Purpose Debt Service Fund is maintained to provide available funds to meet all obligations during the year. A separate tax levy is set each year for this purpose.

### Debt Policy

The purpose of this policy is to provide guidelines for the Commissioners' Court in deciding whether to issue additional debt and to attempt to keep the debt issuance of the County within established limits.

#### *General Approach to Debt:*

Travis County will maintain a prudent approach to the issuance of debt that includes the following:

- Travis County will ensure that necessary services are provided in this community in a timely and sufficient manner using current revenues.
- Travis County will ensure that necessary equipment and facilities are provided to County departments in a timely manner using the most frugal method of payment available for such expenditures.
- Routine purchase and replacement of capital equipment, such as computer equipment, furniture, and "down payments" on larger capital projects will be financed through the Capital Acquisition Resources account from current operating revenues. This account will be gradually adjusted as existing funds become available and as economic circumstances allow, to reduce or eliminate the need for issuing debt or entering into any other financing arrangement for recurring operating equipment purchases.
- Sale of bonds or certificates of obligation will follow general market conventions assuring the best interest rate deemed possible at the time, as determined by the Commissioners' Court, based upon advice from the County's financial advisor.

The Travis County Commissioners' Court will not issue long-term debt (with a repayment period in excess of five years) without the approval of such bond issue by the voters at an election, except under the following circumstances:

- The expenditure is legally required of the County, where penalties or fines could be imposed on the County if the expenditure is not made; or
- When a financial analysis demonstrates that during a stipulated term Travis County would spend significantly less; or
- The voters have previously approved the issuance of general obligation bonds but, for valid reasons, certificates of obligation must be substituted for such bonds in order to carry out the voters' authorization; or
- When the expense is for necessary planning services or acquiring options for a future capital project that will be submitted to the voters.

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

*Process to Determine Needs:*

- Expenditures for capital improvements and equipment will be requested, justified and approved, specifying the recommended method of finance for such expenditures as part of the annual County budget process, prior to budget adoption.
- Each year as part of the budget process, the Planning and Budget Office will prepare a debt report analyzing all recommended expenditures which are proposed to be financed with debt. The report will explain the impact the proposed new debt will have on the County's debt service tax rate and an analysis of such impact on the average county taxpayer, and the impact of the issuance of the proposed County debt in light of the general obligation debt of other taxing entities in Travis County (schools, cities, special districts).
- Building renovation or construction projects will be reviewed and assessed by the Facilities Management Department prior to consideration by the Commissioners' Court.
- The Transportation and Natural Resources Department will review and assess any project which includes roads, drainage or parks prior to consideration by the Commissioners' Court.
- The Commissioners' Court will decide which projects will be undertaken, the timing of those projects, and the source of funding to be provided for accomplishment of those projects.

*Debt Policies:*

- A debt service reserve of at least 10% of total debt service requirements for the current fiscal year will be maintained to ensure availability of funds to meet the debt service payments in the event of tax revenue shortfalls.
- The term of any debt should not exceed 20 years, and should never exceed the useful life of the asset or the weighted average useful life of a group of assets when multiple assets are funded in a single issuance.

- Except in the case of revenue producing facilities, debt will not be issued for the purpose of making debt service interest payments. If interest capitalization becomes necessary, it will only be used for three years or the period of the construction phase, whichever is the shorter period.
- Delays in repayment of principal will be part of the debt structure only if in a particular circumstance such delay is seen to be in the County's best financial interest.
- Interest earnings on bonds and certificates of obligation that have been sold will be retained in the project until that project is completed unless the Commissioners' Court has instructed otherwise in a debt covenant or Official Statement. Funds unneeded for the project after its completion will be either transferred to the Interest and Sinking Fund in order to mitigate the need to increase the debt service tax rate or may be used for projects of a similar nature as allowed by law. Excess funds will not be allowed to increase the scope of the original project without additional justification and analysis.
- Optional debt redemption shall be provided for, based upon the advice of the County's financial advisor.
- Travis County will maintain a ratio of annual short-term (five years or less at time of issuance) debt service payments to total debt service of 25% or less, and short-term debt service payments to total General Fund expenditures of 5% or less.
- Guidelines in the form of industry-standard ratios will be reviewed in conjunction with each debt issuance in order to provide a framework within which to view overall Travis County debt.

Those guideline ratios include:

1. Net debt to taxable value should not exceed the range of 1.0%-1.5%.
2. Net debt to population should not exceed \$800 per capita.
3. Debt service to total expenditures (operating expenditures and debt service combined) shall be approximately 20% or less.
4. A total debt target of 5% of taxable value for all overlapping debt in Travis County (county, city, school district and other) will be established, in concert with cooperative efforts toward sharing this goal with the other debt-issuing entities.

The debt analysis below will also show the anticipated net debt per taxable value and the net debt per capita.

|  | Debt Policy<br>Guidelines | September 30,<br>2013 | September 30,<br>2012 |
|--|---------------------------|-----------------------|-----------------------|
| Debt service reserve percentage of total general purpose debt service requirements                             | 10% or >                  | 23.16%                | 18.67%                |
| Net debt to assessed valuation   | 1.0% - 1.5%               | 0.48%                 | 0.51%                 |
| Net debt per capita  | \$800 or <                | \$554.85              | \$582.89              |
| General purpose debt service expenditures to total general fund plus general purpose debt service expenditures | 20% or <                  | 14.00%                | 14.76%                |
| Short-term debt service expenditures <sup>(1)</sup> to total general purpose debt service expenditures         | 25% or <                  | 20.27%                | 16.59%                |
| Short-term debt service expenditures <sup>(1)</sup> to total general fund expenditures                         | 5% or <                   | 3.30%                 | 2.87%                 |

Note: Excludes blended component units

(1) Five years or less at time of issuance.

### HEALTHCARE BENEFITS FOR RETIRED EMPLOYEES

In June 2004, the Governmental Accounting Standards Board (GASB) issued Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* (GASB 45), creating accounting standards for OPEB provided by governmental entities separate from a pension plan. GASB 45 defines an OPEB liability to include amounts the governing body has not yet authorized for employees, and for which there is no legally enforceable liability. Measurement of the OPEB liability involves the use of assumptions and estimates that are difficult to predict and are subject to extreme volatility. As a result, the County did not implement GASB 45 during fiscal years 2008 through 2012 and the Statutory Basis of accounting was followed during those years, which is an other comprehensive basis of accounting provided, but not mandated, by Chapter 2266 of the Texas Government Code.

In an effort to increase transparency and once again report in accordance with GAAP, the County chose to implement GASB 45 during fiscal year 2013. Accordingly, information and amounts presented in the County's CAFR relative to OPEB expenses, related liabilities, note disclosures, and supplementary information are only intended to achieve compliance with the requirements of GAAP and do not constitute nor imply that the County has made a commitment or is legally obligated to provide OPEB benefits. While GASB 45 requires governments to record an estimate of a rather volatile and unsubstantiated liability on the government-wide financial statements, there is no requirement to fund this liability. The County continues to manage retiree health benefit obligations on a "pay-as-you-go" basis, identical to the method used by most local governments.

For additional information regarding the County's healthcare plan for retired employees, please see Note 12 of the Notes to the Financial Statements and the Required Supplementary Information Section.

**ACKNOWLEDGMENTS**

The preparation of this report could not have been accomplished without the dedicated services of the staff of the County Auditor's Office. I wish to express my deep appreciation to all the members of this office who contributed to its preparation. We want to express our appreciation and thanks to the members of the Commissioners' Court, their staff and all other County officials and employees who have given their support in planning and conducting the financial operations of Travis County in a responsible manner.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Nicki Riley". The signature is fluid and cursive, with a large initial "N" and a stylized "R".

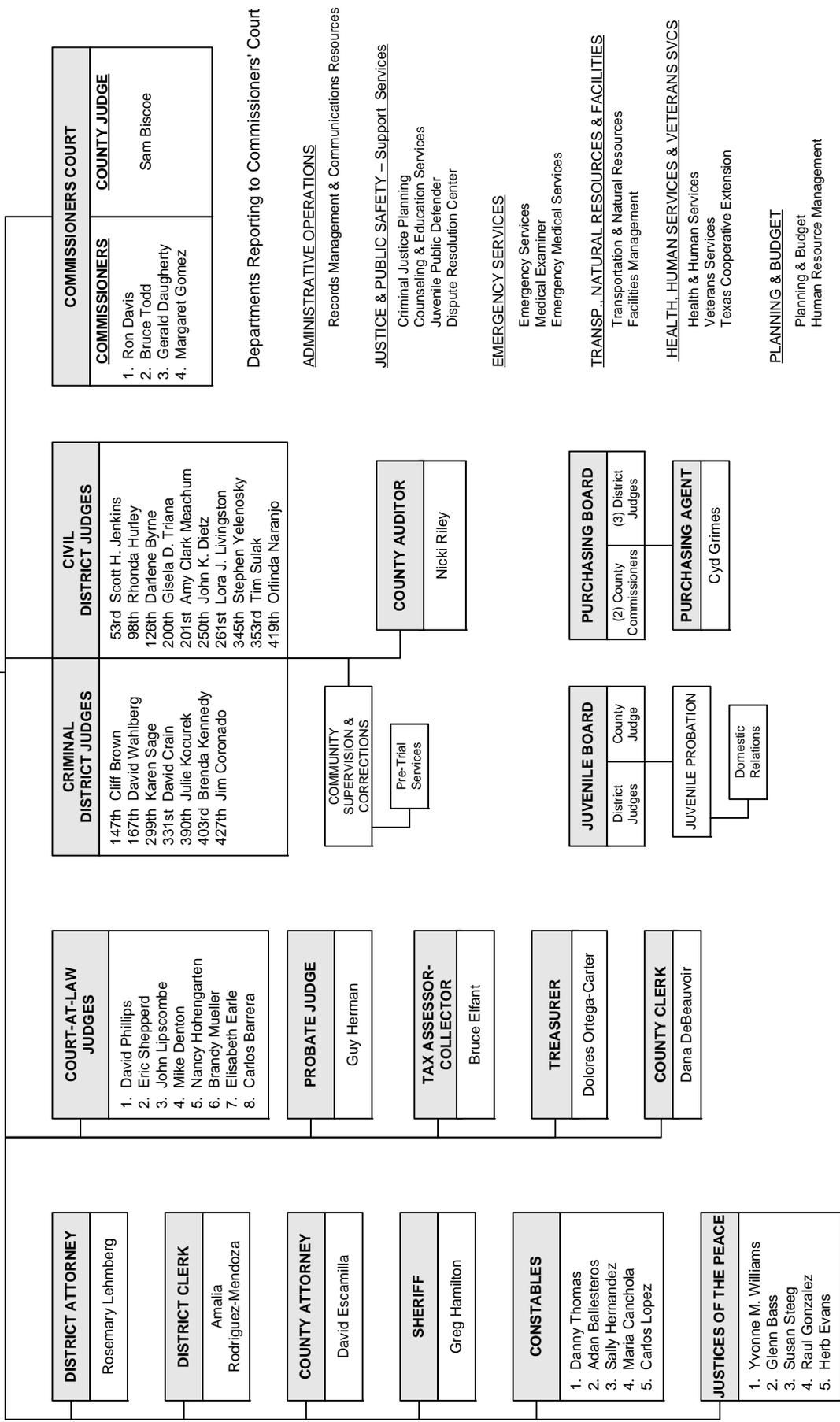
Nicki Riley, CPA  
County Auditor



# TRAVIS COUNTY

September 30, 2013

# TRAVIS COUNTY VOTERS



Independently Elected/Appointed Officials with statutory duties

TRAVIS COUNTY, TEXAS  
PRINCIPAL OFFICIALS  
September 30, 2013

GOVERNING BODY

Samuel T. Biscoe, County Judge

Ron Davis, Commissioner, Precinct 1

Bruce Todd, Commissioner, Precinct 2

Gerald Daugherty, Commissioner, Precinct 3

Margaret Gomez, Commissioner, Precinct 4

OTHER PRINCIPAL OFFICIALS

Bruce Elfant, Tax Assessor/Collector

Nicki Riley, CPA, County Auditor

David Escamilla, County Attorney

Rosemary Lehmberg, District Attorney

Greg Hamilton, Sheriff

Dolores Ortega-Carter, Treasurer

Amalia Rodriguez-Mendoza, District Clerk

Dana DeBeauvoir, County Clerk

**TRAVIS COUNTY, TEXAS  
FINANCIAL SECTION**





## INDEPENDENT AUDITORS' REPORT

To the Honorable County Judge and Commissioners of  
Travis County, Texas

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Travis County, Texas (the County), as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the required supplemental information, such as Management's Discussion and Analysis on pages FS-5 to FS-21, Budgetary Comparison Information on page RSI-3, and the Schedule of Funding Progress on page RSI-4 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB) who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and budgetary comparison schedules listed in the foregoing table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and budgetary comparison schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and budgetary comparison schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section and the statistical information listed in the table of contents have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 21, 2014, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

**Emphasis of Matter**

For fiscal years ended September 30, 2008 through September 30, 2012, the County followed the statutory basis of accounting. In fiscal year ended September 30, 2013, the County again began reporting in accordance with generally accepted accounting principles. The only difference between the statutory basis of accounting followed by the County and generally accepted accounting principles was the effects of not applying GASB No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. As discussed in Note 12 to the financial statements, the County implemented GASB No. 45 during the fiscal year ended September 30, 2013, which changed the way it is accounting for other postemployment benefits. Our opinion is not modified with respect to this matter.

*Atehley & Associates, LLP*

Austin, Texas  
February 21, 2014



**TRAVIS COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) (Unaudited)**  
**For The Year Ended September 30, 2013**

The following is a narrative overview and analysis of the financial activities of Travis County (County) for the fiscal year ended September 30, 2013. Please consider the information presented here in conjunction with the transmittal letter, financial statements, and related footnotes.

**FINANCIAL HIGHLIGHTS**

**Government-wide:**

- The assets of the County exceeded its liabilities at the close of the fiscal year by \$951.3 million (reported as net position), a decrease of \$34.4 million or 3.5 percent from the prior year, as restated. Of the total net position amount, \$811.9 million is the net investment in capital assets, \$84.6 million is unrestricted, and \$54.8 million is restricted for specific future uses. Fiscal year 2012 net position for government-wide has been restated due to the change from the Statutory Basis of reporting to generally accepted accounting principles (GAAP) in the United States of America as applied to governmental units. Please see Note 15 of the Notes to the Financial Statements for additional information.

**Fund Financial Statements:**

- As of the close of the fiscal year, the County's governmental funds reported combined ending fund balances of \$416.1 million, an increase of \$21.0 million or 5.3 percent from the previous year. Approximately 34.0 percent of ending fund balances is unassigned and may be used to meet ongoing obligations to citizens and creditors.
- The fund balance of the General Fund, one of the major governmental funds, was \$161.9 million at September 30, 2013, a \$4.6 million increase over last year. The unassigned portion of fund balance was \$141.5 million or 87.4 percent of total fund balance and 29.0 percent of total General Fund expenditures and other financing uses for fiscal year 2013.
- At September 30, 2013, the net position of the County's Internal Service Funds was \$34.5 million, a decrease of \$3.7 million or 9.6 percent from the prior year, as restated. Fiscal year 2012 net position for the Internal Service Funds has been restated due to the change from the Statutory Basis to the GAAP basis. Please see Note 15 of the Notes to the Financial Statements for additional information.

**Long-term Debt:**

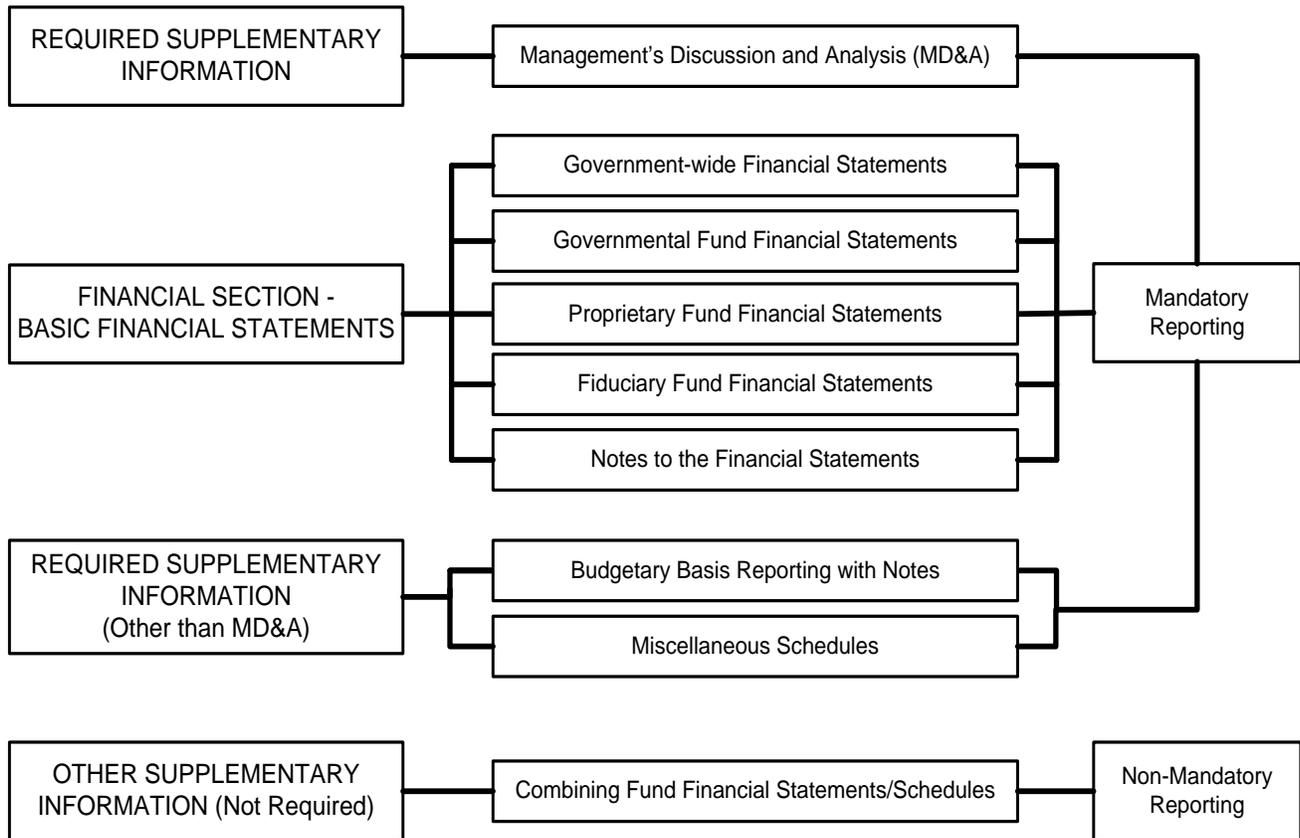
- The County's total bond and certificate of obligation debt decreased \$7.7 million or 1.2 percent during the fiscal year reducing total debt outstanding to \$663.7 million, net of deferred amounts.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements, which are comprised of three components (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains required and other supplementary information in addition to the financial statements themselves.

The financial statements presented herein include all of the activities of Travis County using the integrated approach as prescribed by GASB Statement No. 34 and all amendments thereafter.

The following illustration summarizes the sections and reporting requirements of this financial report.



**Government-wide Financial Statements (Reporting the County as a Whole)**

The *government-wide financial statements* are designed to provide readers with a broad overview of the financial position of the County. They include a *Statement of Net Position* and a *Statement of Activities*. Both of these statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred regardless of the timing of the related cash flows. This accounting method produces a view of financial position similar to that presented by most private-sector companies.

The *Statement of Net Position* (on page BFS-5) presents information on all County assets and liabilities, with the difference between the two reported as *net position*. The analysis of net position over time may serve as a useful indicator of whether the County's overall financial position is improving or deteriorating. To assess the overall health of the County, however, other factors should be considered, such as changes in the County's property tax base and the condition of its roads and bridges (infrastructure).

The *Statement of Activities* (on page BFS-6) presents the County's revenues and expenses for the period, with the difference between the two resulting in the current year *change in net position*. A change in net position is reported when the underlying event giving rise to the change occurs, *regardless of the timing of the related cash flows*. Thus, revenues and expenses reported in this statement may result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

In the Statement of Net Position and the Statement of Activities, the County reports its basic services as *governmental activities*. These activities include general government, justice system, public safety, corrections and rehabilitation, health and human services, infrastructure and environmental services, and community and economic development. These services are predominantly financed through property taxes, fees, and intergovernmental grants. Included within the general government function are services provided by the internal service funds, as these services primarily benefit the County.

The government-wide financial statements include not only the County itself (known as the *primary government*), but also the following legally separate entities known as *component units*, which are blended into the County's financial statements: Northwest Travis County Road District No. 3; Southwest Travis County Road District No. 1; Travis County Bee Cave Road District No. 1; Capital Health Facilities Development Corporation; Travis County Housing Finance Corporation; Travis County Health Facilities Development Corporation; Capital Industrial Development Corporation; Travis County Development Authority; and Travis County Cultural Education Facilities Finance Corporation. Additional information regarding component units can be found in Note 1 of the Notes to the Financial Statements.

### **Fund Financial Statements (Reporting the County's Major Funds)**

The *fund financial statements* focus on the County's most significant funds individually rather than on the County as a whole. A fund is a group of related accounts used to keep track of specific sources of funding and spending for a particular purpose. Funds are established for various purposes, and the fund financial statements allow the demonstration of resource inflows and outflows and/or related budgetary compliance for individual parts of the County government. All funds of the County are classified into one of three categories: governmental funds, proprietary funds, or fiduciary funds.

**Governmental funds** – The County's *governmental funds* are used to account for essentially the same basic services reported in the *governmental activities* category of the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

Also unlike the government-wide financial statements, governmental funds are reported using the *modified accrual* method of accounting, which measures cash and only those assets that can be readily converted to cash. Because governmental fund financial statements do not encompass the additional long-term focus of the government-wide financial statements, additional information is provided that explains the relationship (or differences) between them.

Travis County maintains 62 individual governmental funds (including blended component units), of which seven are considered major funds and are included in the governmental fund Balance Sheet and governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances beginning on page BFS-10. The major 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. The remaining less significant funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements located in the Other Supplementary Information section of this report beginning on page OSI-6.

**Proprietary fund** – An *internal service fund*, a type of proprietary fund, reports activities that provide services to the County internally. The County uses an internal service fund to account for the activities of the County’s self-insurance program for general liability, automobile liability, error and omissions claims and judgments, workers’ compensation, and employee healthcare services provided to County employees, retirees, and their dependents. Because these services predominantly benefit governmental functions, they have been included within *governmental activities* in the government-wide financial statements. Proprietary fund financial statements begin on page BFS-18.

**Fiduciary funds** – *Fiduciary funds* are used to account for resources held for the benefit of parties other than the County itself. Because the resources from these funds are held for the benefit of others and not available to support the County’s own programs, fiduciary funds are *not* reflected in the government-wide financial statements. The County’s fiduciary financial information is reported in a separate Statement of Fiduciary Assets and Liabilities on page BFS-21.

### **Notes to the Financial Statements**

The *notes to the financial statements* provide additional information that is essential to the understanding and fair presentation of the data provided in both the government-wide and fund financial statements. Notes to the financial statements begin on page NT-3 of this report.

### **Required Supplementary Information (Other than MD&A)**

*Required supplementary information (other than MD&A)* includes information concerning the County’s General Fund budget. The County adopts an annual appropriation budget for its General Fund and various special revenue funds. A budgetary comparison schedule has been provided for the General Fund to demonstrate compliance with its budget. This section also includes the Schedule of Funding Progress for Retirement Plan and the Schedule of Funding Progress for Other Post-employment Benefits Plan as required by GASB Statement No. 50, *Pension Disclosures – an amendment of GASB Statements No. 25 and No. 27* and GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* (GASB 45), respectively. Required Supplementary Information begins on page RSI-3 of this report.

### **Other Supplementary Information**

*Other supplementary information* includes combining and individual fund schedules and financial statements that provide actual and/or budgetary information for certain major funds, non-major governmental funds, internal service funds, and fiduciary funds. Other Supplementary Information begins on page OSI-1 of this report.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS (Reporting the County as a Whole)

The County is providing condensed financial information for fiscal year 2013 with comparative information for fiscal year 2012. The following schedule was derived from the Statement of Net Position on page BFS-5 of this report and focuses on the net position of the County.

Travis County, Texas  
Condensed Statement of Net Position  
September 30, 2013  
With Comparative Totals For September 30, 2012

|                                     | <u>Governmental Activities</u> |                           |
|-------------------------------------|--------------------------------|---------------------------|
|                                     | <u>2013</u>                    | <u>2012<sup>(1)</sup></u> |
| Current and other assets            | \$ 567,144,827                 | \$ 553,681,756            |
| Capital assets, net of depreciation | 1,223,055,514                  | 1,227,433,447             |
| Total assets                        | <u>1,790,200,341</u>           | <u>1,781,115,203</u>      |
| <br>                                |                                |                           |
| Current liabilities                 | 69,483,808                     | 71,850,840                |
| Non-current liabilities             | 769,404,862                    | 723,548,369               |
| Total liabilities                   | <u>838,888,670</u>             | <u>795,399,209</u>        |
| <br>                                |                                |                           |
| Net Position:                       |                                |                           |
| Net investment in capital assets    | 811,869,512                    | 819,274,444               |
| Restricted                          | 54,852,048                     | 37,110,491                |
| Unrestricted                        | 84,590,111                     | 129,331,059               |
| Total net position                  | <u>\$ 951,311,671</u>          | <u>\$ 985,715,994</u>     |

(1) Fiscal year 2012 net position has been restated, please see Note 15.

Travis County's assets exceeded liabilities by \$951.3 million at September 30, 2013. The largest portion of the County's net position in the amount of \$811.9 million reflects its net investment in capital assets such as land, buildings, equipment, and infrastructure (roads, bridges and other immovable assets) less any related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Restricted net position in the amount of \$54.8 million represents County resources that are subject to external restrictions, constitutional provisions, or enabling legislation regarding how they may be used.

The individual components of net position are analyzed below:

Travis County, Texas  
Components of Net Position  
September 30, 2013  
With Comparative Totals For September 30, 2012

|   | 2013                         | 2012 <sup>(1)</sup>          |
|---|------------------------------|------------------------------|
| <i>Net Investment in Capital Assets</i>   |                              |                              |
| Some County-owned assets have depreciable lives for financial reporting that are different from the period over which the related debt principal is being repaid. In addition, many assets may not have been funded with debt, or may be fully paid and have a net undepreciated balance.   | <u>\$ 811,869,512</u>        | <u>\$ 819,274,444</u>        |
| <i>Restricted Net Position</i>  |                              |                              |
| Funds legally restricted for capital projects   | 17,186,561                   | 5,512,044                    |
| Funds legally restricted for debt service   | 12,155,368                   | 7,938,539                    |
| Funds legally restricted in the Permanent School Fund   | 3,246,561                    | 3,363,703                    |
| Funds legally restricted for justice, corrections, and rehabilitative programs  | 17,532,049                   | 15,263,654                   |
| Funds legally restricted for roads, parks, and preserves  | 3,248,898                    | 3,282,416                    |
| Funds restricted to finance other specific activities   | <u>1,482,611</u>             | <u>1,750,135</u>             |
| Total Restricted Net Position   | <u>54,852,048</u>            | <u>37,110,491</u>            |
| <i>Unrestricted Net Position</i>  |                              |                              |
| The County issued debt for the purpose of purchasing right-of-way land for joint road projects with the State of Texas. The State maintains the property; therefore, the capital asset is not recorded on the County's books. This is the debt outstanding for these non-County owned assets at year end.   | (56,901,253)                 | (65,617,407)                 |
| Travis County Bee Cave Road District No. 1 issued debt to reimburse the developer for the cost of constructing various improvements to roads related to the Hill Country Galleria project. These roads are maintained by the Village of Bee Cave; therefore, the capital asset is not recorded on the County's books. This is the debt outstanding for these non-County owned assets at year end. | (12,850,000)                 | (13,250,000)                 |
| The County's other post-employment benefit liability has no impact on cash and the County is not required to fund it. This is the actuarial estimated liability at year end.  | (52,840,782)                 | -                            |
| All other unrestricted non-capital assets exceed the total of the County's other liabilities by this amount.  | <u>207,182,146</u>           | <u>208,198,466</u>           |
| Total Unrestricted Net Position   | <u>84,590,111</u>            | <u>129,331,059</u>           |
| Total Net Position  | <u><u>\$ 951,311,671</u></u> | <u><u>\$ 985,715,994</u></u> |

(1) Fiscal year 2012 net position has been restated, please see Note 15.

As shown in the schedule above, the County's total net position decreased \$34.4 million from \$985.7 million to \$951.3 million or 3.5 percent over the course of this fiscal year's operations. This difference is primarily due to the following:

- A decrease of \$52.8 million due to the initial recording of the other post-employment benefit expense;
- An increase of \$12.0 million due to various donated assets; and
- An increase of \$11.9 million due to monies received from the City of Austin for joint road projects.

The difference between total fund balance in the governmental fund Balance Sheet (fund financial statements) and total net position in the Statement of Net Position (government-wide) is \$535.2 million. This variance exists because of several items that are presented in the government-wide financial statements that are not presented in the governmental fund financial statements, including:

- Capital assets in the amount of \$1,222.7 million;
- Certain long-term assets in the amount of \$30.2 million;
- Adjustments to current liabilities of \$0.4 million;
- Long-term liabilities of (\$752.6) million; and
- Net position of \$34.5 million in the Internal Service Funds.

A detailed reconciliation can be found in Note 3 of the Notes to the Financial Statements.

The following condensed financial information was derived from the government-wide Statement of Activities on page BFS-6 of this report and reflects how the County's net position changed during the fiscal year.

Travis County, Texas  
Condensed Statement of Activities  
For The Year Ended September 30, 2013  
With Comparative Totals For September 30, 2012

|  | Governmental Activities |                     |
|--|-------------------------|---------------------|
|  | 2013                    | 2012 <sup>(1)</sup> |
| Revenues:  |                         |                     |
| Program revenues:  |                         |                     |
| Fees, fines, and charges for services                              | \$ 118,795,686          | \$ 105,623,286      |
| Operating grants, contributions, shared revenues, and entitlements | 34,071,678              | 35,798,211          |
| Capital grants, contributions, and donated assets                  | 14,123,290              | 17,716,749          |
| General revenues:  |                         |                     |
| Property taxes, ad valorem   | 494,900,530             | 462,761,804         |
| Excise taxes from the State of Texas                               | 7,370,217               | 6,436,318           |
| Grants and contributions not restricted to specific programs       | 1,730,628               | 1,402,323           |
| Investment earnings  | 5,569,651               | 5,913,723           |
| Miscellaneous  | 9,534,583               | 7,588,756           |
| Total revenues   | 686,096,263             | 643,241,170         |
| Expenses:  |                         |                     |
| General government*  | 206,204,957             | 132,305,119         |
| Justice system   | 126,651,421             | 122,517,414         |
| Public safety  | 73,492,351              | 65,304,918          |
| Corrections and rehabilitation                                     | 124,653,947             | 117,721,251         |
| Health and human services  | 55,594,585              | 52,934,006          |
| Infrastructure and environmental services                          | 89,562,401              | 86,650,269          |
| Community and economic development                                 | 12,022,962              | 10,835,162          |
| Interest on long-term debt   | 32,317,962              | 28,443,421          |
| Total expenses   | 720,500,586             | 616,711,560         |
| Change in net position   | (34,404,323)            | 26,529,610          |
| Net position - beginning of year                                   | 985,715,994             | 959,186,384         |
| Net position - end of year   | \$ 951,311,671          | \$ 985,715,994      |

\* Includes Internal Service Funds expenses of \$64,222,267 and \$49,557,815 for FY13 and FY12, respectively.

(1) Fiscal year 2012 has been restated, please see Note 15.

In fiscal year 2013, revenues increased by \$42.9 million or 6.7 percent. This increase is primarily attributed to the following:

- Property tax revenue increased \$32.1 million partially due to new construction of \$3.5 billion that was added to the tax roll. Additionally, Commissioners' Court approved a Maintenance and Operations (M&O) tax rate that exceeded the effective M&O tax rate of \$0.4089 by 3.13 percent.

The Effective Tax Rate is the tax rate that will produce the same total revenue for the current tax year that was generated for the previous tax year from the same properties on the tax roll. Therefore, for any given fiscal year, if a tax rate is set at the Effective Tax Rate, then any additional revenue for that fiscal year must come from new properties added to the tax roll.

Funding public priorities and requirements while meeting the needs of the taxpayer is difficult and challenging at all levels of government. Counties find the demands of providing services particularly challenging because of the standards set by the State and Federal Government.

Services provided by counties are very basic services predominately focused on:

- a) Courts
- b) Jails
- c) Roads
- d) Public Safety

Three characteristics of these services are:

- 1) Mandated by State Law
- 2) Cannot control the demand
- 3) Demand for services increases in an economic decline

In fiscal year 2013, a tax rate increase was needed to fund several major initiatives/issues, which include the following:

- The addition of law enforcement officers due to an increase in population and increased need for law enforcement, communications, training, and corrections staffing programs;
  - Funding for Information Technology Services including critical systems and mobile data program support;
  - Additional funding for legally mandated attorney fees in Civil and Criminal Courts to cover an increase in indigent costs related to increased workload needs;
  - The increase in the peace officer pay scale of \$10.1 million, or 11.4 percent; and
  - Compensation increases related to the market salary survey performed during fiscal year 2012.
- Fees, fines, and charges for services increased \$13.2 million mostly due to monies received from the City of Austin for joint road projects.

Expenses increased \$103.8 million or 16.8 percent. The majority of this increase is due to the following:

- An increase of \$52.8 million due to the implementation of GASB 45 and the initial recording of other post-employment benefit expense;
- Salaries and benefits increased \$18.7 million. This is due to \$10.1 million for a Commissioners' Court approved peace officer pay scale increase of 11.4 percent. The remaining is due to a market salary survey adjustment and an increase in full-time employees county-wide;
- IT expense increased \$6.7 million due to the following: (1) the implementation and development of new court case management systems; (2) costs associated with the current

court case management software; (3) county-wide user authentication software; and (4) computer equipment purchased for the data center project;

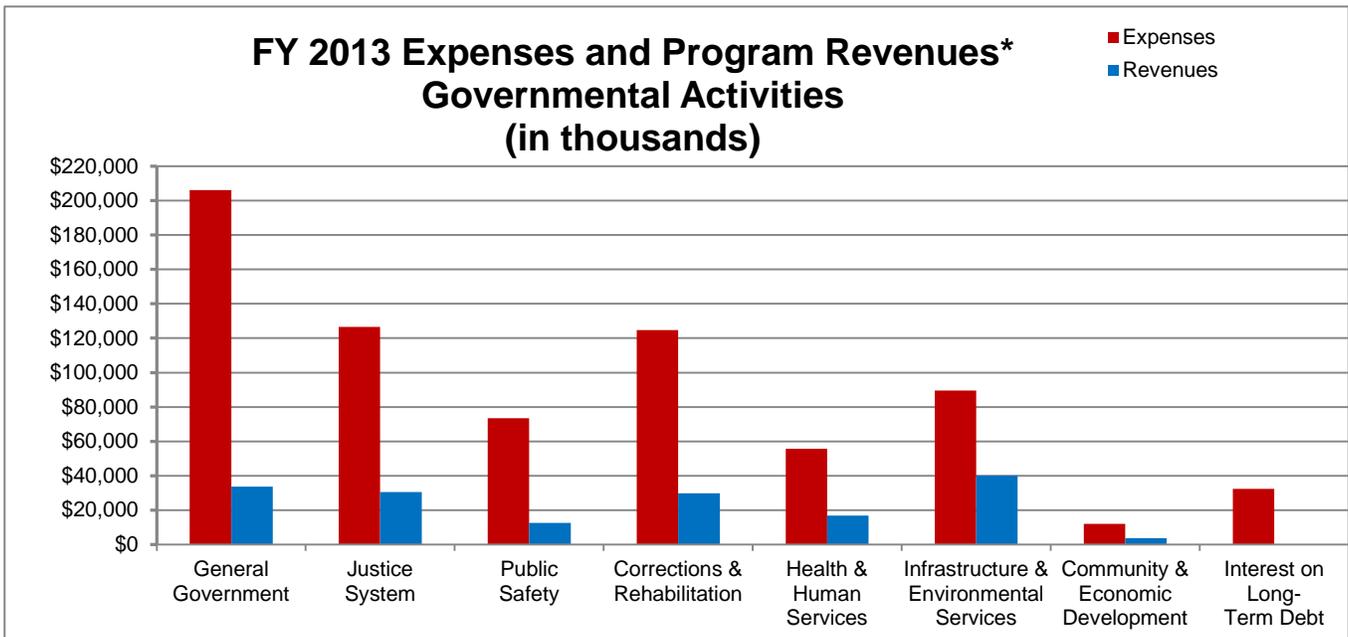
- Medical claims expense increased \$5.6 million due to an 8.2% increase in the weighted average claims per participant and an increase of 283 participants; and
- Interest and other charges increased \$3.9 million due to the costs associated with the County using unspent debt proceeds from the 2001 voter-approved Proposition 3 bonds to partially defease debt remaining that related to those bonds. No bonds were defeased in fiscal year 2012.

The difference between the governmental funds net change in fund balance in the Statement of Revenues, Expenditures, and Changes in Fund Balances (fund financial statements) and the change in net position in the Statement of Activities (government-wide) is (\$55.4) million. This variance exists partly because certain items are presented in the government-wide financial statements that are not presented in the County’s fund financial statements. Conversely, there are certain items that are reported in the fund financial statements that are not presented in the government-wide financial statements. These variances include:

- Depreciation expense in excess of capital outlay expenditures and other capital related transactions of (\$16.0) million;
- Revenues and other financing sources totaling \$14.3 million;
- Items associated with long-term debt in the amount of 9.1 million;
- Various expenses, including other post-employment benefits, in the amount of (\$59.1) million; and
- The change in net position of the Internal Service Funds of (\$3.7) million.

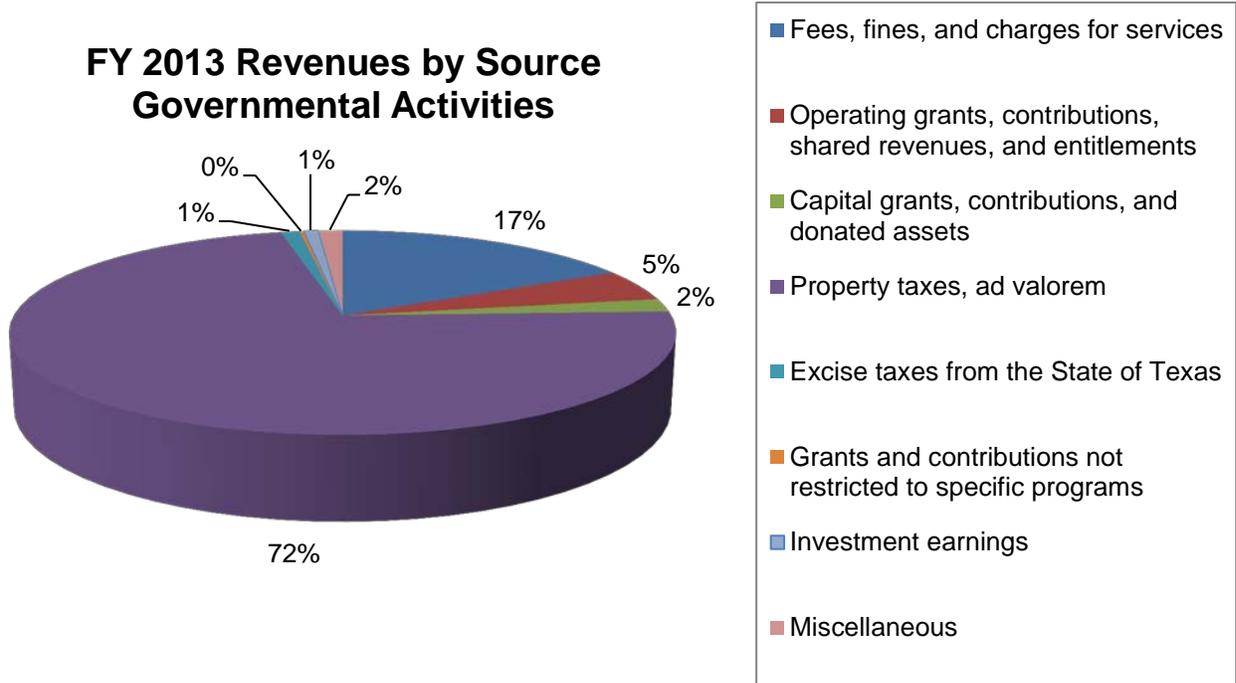
A detailed reconciliation can be found in Note 3 of the Notes to the Financial Statements section of this report.

The following chart depicts expenses and program revenues for fiscal year 2013 for governmental activities (government-wide):



\*Program Revenues do not include property tax revenue, which is reported as general revenue. County government is largely dependent upon property taxes, as state law limits sources of revenue available to counties. General government expense includes other post-employment benefit expense of \$52.8 million; see Note 12 for additional information.

The following chart depicts total revenues of governmental activities (government-wide) for fiscal year 2013:



**THE COUNTY’S FUNDS (Reporting the County’s Major Funds)**

Travis County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds**

The focus of the County’s *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable resources*. Unlike the government-wide financial statements, governmental fund financial statements focus on current sources and uses of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. This information is useful in assessing the County’s financing requirements. Non-financial assets such as governmental buildings, roads, drainage ways, park land, and long-term liabilities, such as payables or long-term liabilities that will not be paid with current assets, are excluded. The County’s governmental functions are contained in the General, Special Revenue, Debt Service, Capital Projects, and Permanent funds.

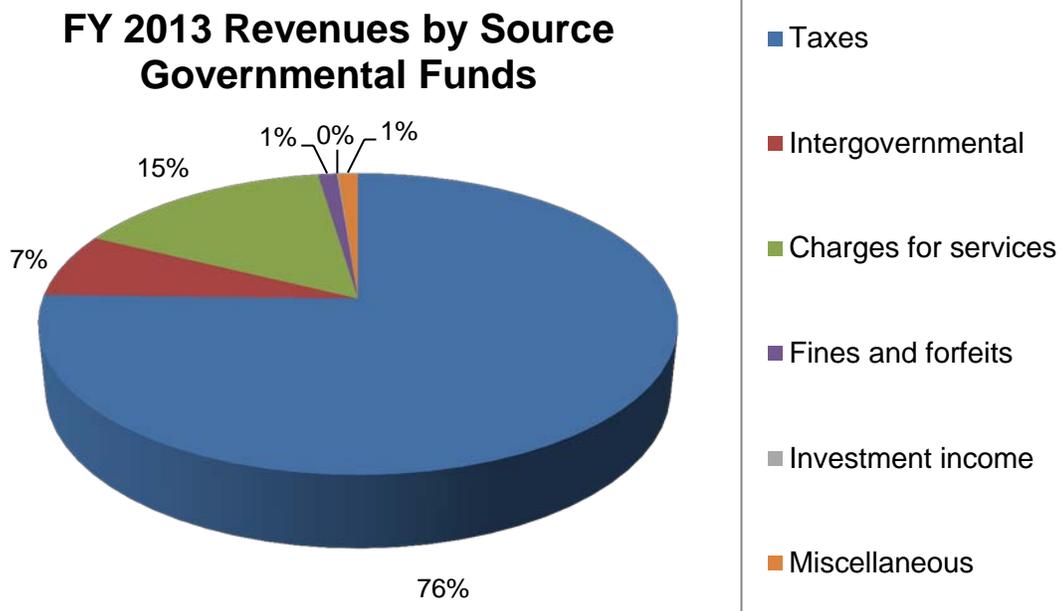
At the end of the current fiscal year, the County’s governmental funds reported combined ending fund balances of \$416.1 million, an increase of \$21.0 million compared to fiscal year 2012. Approximately \$141.5 million of the total ending fund balance is available for future use. The remaining fund balance consists of \$0.2 million nonspendable items, \$238.6 million restricted by specific legal requirements, such as debt covenants, and \$35.8 million committed to specific types of expenditures.

For a detailed explanation of the components of fund balance, please see Note 1 of the Notes to the Financial Statements.

The following schedule summarizes and compares revenues by source of the County's governmental funds for fiscal years ended September 30, 2013 and September 30, 2012.

Travis County, Texas  
Revenues Classified by Source  
Governmental Funds

| Revenues by source:  | <u>FY 2013</u>        | <u>FY 2012</u>        |
|----------------------|-----------------------|-----------------------|
| Taxes                | \$ 495,311,689        | \$ 462,914,737        |
| Intergovernmental    | 45,399,431            | 44,556,137            |
| Charges for services | 100,676,125           | 88,184,352            |
| Fines and forfeits   | 7,383,197             | 6,844,291             |
| Investment income    | 556,382               | 2,314,632             |
| Miscellaneous        | 7,628,387             | 5,769,358             |
|                      | <u>\$ 656,955,211</u> | <u>\$ 610,583,507</u> |

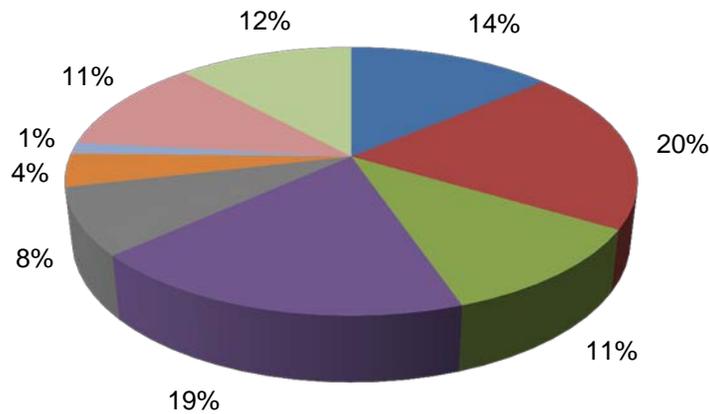


The schedule below summarizes and compares expenditures of the County's governmental funds by function for fiscal years ended September 30, 2013 and September 30, 2012.

Travis County, Texas  
Expenditures by Function  
Governmental Funds

| Current:                                  | FY 2013               | FY 2012               |
|---|-----------------------|-----------------------|
| General government                        | \$ 93,989,180         | \$ 86,087,010         |
| Justice system                            | 134,223,728           | 130,461,470           |
| Public safety                             | 76,105,420            | 67,378,510            |
| Corrections and rehabilitation            | 126,293,126           | 120,520,737           |
| Health and human services                 | 54,706,194            | 52,134,317            |
| Infrastructure and environmental services | 27,291,234            | 24,444,275            |
| Community and economic development        | 9,263,948             | 8,663,992             |
| Capital outlay                            | 77,841,388            | 93,505,123            |
| Debt service                              | 80,422,339            | 77,480,605            |
|   | <u>\$ 680,136,557</u> | <u>\$ 660,676,039</u> |

**FY 2013 Expenditures by Function  
Governmental Funds**



|                                      |   |
|--------------------------------------|---|
| ■ General government                 | ■ Justice system                            |
| ■ Public safety                      | ■ Corrections and rehabilitation            |
| ■ Health and human services          | ■ Infrastructure and environmental services |
| ■ Community and economic development | ■ Capital outlay                            |
| ■ Debt service                       |   |

**General Fund.** The *General Fund* is the County's chief operating fund. At the end of the current fiscal year, fund balance of the General Fund was \$161.9 million, of which \$141.5 million was unassigned. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures (including other financing uses). Unassigned fund balance and total fund balance constitute 29.0 percent and 33.1 percent, respectively, of total General Fund expenditures and other financing uses combined.

There was an increase in the fund balance of the County's General Fund of \$4.6 million or 2.9 percent during the current fiscal year. There were several planned, one-time expenditures budgeted into fund balance for improvements on Kellam Road, the land purchase for the new District Attorney's office, and computer equipment. However, a higher than anticipated tax collection rate helped offset the budgeted reduction in fund balance. In addition, expenditures came in under budget primarily due to timing of projects and salary and benefits savings of \$12.6 million, mainly due to vacant slots and a change in the method of estimating compensated absences. The majority of the project monies have either been encumbered or re-budgeted in fiscal year 2014.

**Operating Grants Fund.** The *Operating Grants fund*, a type of special revenue fund, is used to account for grant contributions from other entities. These contributions are intended to be used or expended for specific purposes designated by the grantor. At the end of the current fiscal year, the Operating Grants fund balance was \$3.0 million, an increase of \$0.9 million or 43.6 percent from the previous fiscal year. Normally grant funds do not maintain a fund balance. However, the Basic Supervision program in the Community Supervision and Corrections Department (CSCD) allows for a fund balance to carry over into the following year. Refunds to the grantor for unused contributions for other CSCD programs are distributed every biennium. Accordingly, CSCD will refund a total of \$0.7 million to the grantor for fiscal year 2013.

**Debt Service Fund.** The *General Purpose Debt Service fund* is used to account for financial resources set aside for the payment of principal and interest on the County's long-term debt obligations. At the end of the current fiscal year, the General Purpose Debt Service fund balance was \$17.9 million, an increase of \$4.0 million or 28.8 percent from the prior fiscal year. A \$1.4 million reduction to fund balance was budgeted for fiscal year 2013. However, offsetting this budgeted decrease were higher than anticipated tax collections during fiscal year 2013.

**Capital Permanent Improvement Bonds, Capital Certificates of Obligation, and Capital Road and State Highway Bonds and Certificates of Obligation Funds.** The County's *Capital Projects funds* are used to account for financial resources set aside for the acquisition or construction of major capital endeavors. At the end of the current fiscal year, the total fund balance for the County's major Capital Projects funds was \$183.6 million, a decrease of \$2.2 million or 1.2 percent from the prior year. In fiscal year 2013, the County used unspent proceeds to partially defease debt of \$19.9 million. See Note 8 in the Notes to the Financial Statements for further information.

**Capital Grants Fund.** The *Capital Grants fund*, a type of capital project fund, is used to account for capital grant contributions from other entities. These contributions are intended to be used or expended for specific capital project purposes designated by the grantor. These grant funds do not maintain a fund balance; therefore, a zero fund balance is reported at year end.

**Proprietary Fund.** The County is self-insured and uses an *internal service fund*, a type of proprietary fund, to account for general and automobile liabilities, error and omissions claims and judgments, and workers' compensation claims. The County also uses an internal service fund to self-insure its employee and retiree health and medical claims. Total net position for the County's Proprietary Fund at the end of the fiscal year was \$34.5 million, a decrease of \$3.7 million or 9.6 percent from the prior year, as restated. The previous year's net position has been restated due to

the change from the Statutory Basis to the GAAP basis. Please see Note 15 of the Notes to the Financial Statements for additional information.

## BUDGETARY HIGHLIGHTS

The County's budget is prepared according to the budget rules adopted by the Commissioners' Court. The most significant budgeted fund is the General Fund.

**General Fund.** During the fiscal year 2013 budget process, the local economy began showing signs of steady improvement. Several factors reflected this improvement including increases in population, employment, and home sales along with a decrease in unemployment. Once again the Commissioners' Court required that the budget maintain the 11.0 percent reserve goal for property tax-supported funds, which has been maintained since fiscal year 1996. It is these accumulated resources that have allowed the County to avoid disruptions in services during slow economic times.

The following table summarizes General Fund budgeted and actual amounts for fiscal year 2013.

| Travis County, Texas<br>FY13 General Fund Budget vs. Actual Amounts<br>(in thousands) |                        |                     |                 |
|---|------------------------|---------------------|-----------------|
|   | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u>   |
| <u>Revenues and Transfers In</u>  |                        |                     |                 |
| Taxes   | \$ 408,135             | \$ 408,135          | \$ 414,723      |
| Intergovernmental   | 8,537                  | 9,476               | 10,446          |
| Charges for services  | 52,731                 | 53,708              | 58,752          |
| Other   | 5,262                  | 5,143               | 7,775           |
| Transfers in and sale of<br>capital assets  | 1,059                  | 1,229               | 1,327           |
| Total   | <u>475,724</u>         | <u>477,691</u>      | <u>493,023</u>  |
| <u>Expenditures and Transfers Out</u>   |                        |                     |                 |
| Expenditures  | 512,383                | 520,985             | 474,561         |
| Transfers out   | 14,023                 | 13,907              | 13,879          |
| Total   | <u>526,406</u>         | <u>534,892</u>      | <u>488,440</u>  |
| Net change in fund balance  | <u>\$ (50,682)</u>     | <u>\$ (57,201)</u>  | <u>\$ 4,583</u> |

The General Fund *final* budget as a whole did not change significantly from the *original* adopted budget for fiscal year 2013, with revenues and transfers in increasing only 0.4 percent and expenditures and transfers out increasing 1.6 percent.

*Actual* revenues and transfers in were 3.2 percent over the *final* budget mainly due to the following:

- Property tax collections were greater than anticipated, due to a slightly higher collection rate.
- An unexpected donation in miscellaneous revenues was received from Seton Healthcare for STARFlight.
- An environmental fine was received for violations of the Texas Water Code.

*Actual* expenditures and transfers out were 8.7 percent under the *final* budget. This is primarily due to the following items:

- Encumbered spending commitments set for disbursement in fiscal year 2014 were \$20.1 million in the General Fund at the end of this fiscal year. Operating expenditures make up \$13.3 million of these encumbrances, with capital outlay expenditures making up the remaining \$6.8 million. These encumbrances are primarily due to delay of services provided, projects not completed during the fiscal year, and projects pending contract negotiations at year-end. This amount encompasses a wide array of expenditures in all of the functions, but the majority is in the General Government, Corrections and Rehabilitation, Health and Human Services, and Infrastructure and Environmental Services functions.
- Operating costs were \$24.6 million under budget, which included \$12.6 million in salaries and benefits, largely due to a change in the method of estimating compensated absences expected to be liquidated with current expendable resources (of \$7.4 million) and temporary personnel cost savings as the result of unanticipated vacant positions. The remaining \$12.0 million is mostly due to lower than anticipated operating costs primarily in the General Government and Justice System functions.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

**Capital Assets.** The capital assets of the County are those assets that are used in the performance of the County's functions including infrastructure assets such as roads, bridges and other immovable assets. As of September 30, 2013, capital assets of the County's governmental activities totaled \$1,223.1 million, net of accumulated depreciation. The overall decrease in the County's net capital assets for the current period is 0.4 percent as shown in the table below.

Travis County, Texas  
Capital Assets  
(net of accumulated depreciation)  
September 30, 2013  
With Comparative Totals For September 30, 2012

|                                   | Governmental<br>Activities |                         | Increase/<br>(Decrease)<br>Percent<br>of Change |
|-----------------------------------|----------------------------|-------------------------|---|
|                                   | 2013                       | 2012                    |   |
| Land and land improvements        | \$ 255,197,217             | \$ 239,080,278          | 6.7%  |
| Land infrastructure               | 71,857,909                 | 65,339,140              | 10.0%   |
| Property, plant and equipment:    |                            |                         |   |
| Buildings                         | 352,029,901                | 356,656,238             | -1.3%   |
| Improvements other than buildings | 74,250,634                 | 55,962,527              | 32.7%   |
| Machinery and equipment           | 56,523,965                 | 45,299,987              | 24.8%   |
| Assets under capital lease        | 649,170                    | 1,830,741               | -64.5%  |
| Leasehold improvements            | 426,339                    | 584,674                 | -27.1%  |
| Infrastructure (other than land)  | 377,121,334                | 385,727,225             | -2.2%   |
| Construction in progress          | 34,999,045                 | 76,952,637              | -54.5%  |
| Total capital assets, net         | <u>\$ 1,223,055,514</u>    | <u>\$ 1,227,433,447</u> | <u>-0.4%</u>                                    |

Major capital events during the current fiscal year included the following:

- ❑ The County invested \$8.7 million for the purchase of additional acreage for the Balcones Canyonlands Conservation Plan. This land is set aside by the County to protect eight endangered species, including the Black-capped Vireo, Golden-cheeked Warbler, Tooth Cave Pseudoscorpion, and the Bone Cave Harvestman, as well as 27 other species believed to be at risk.
- ❑ In fiscal year 2013, \$19.4 million was transferred from construction in progress to improvements other than buildings, as the work at Milton Reimers Ranch Park was completed.
- ❑ Machinery and equipment purchased in fiscal year 2013 included \$7.3 million for computer hardware and software, \$7.0 million for a County-wide financial system, and \$5.7 million for new vehicles/ambulances.
- ❑ In Infrastructure (other than land), \$36.2 million was transferred from construction in progress due to road projects being completed during the year, the majority related to improvements for FM 969 and FM 1626. Additionally, \$13.1 million was added to construction in progress for new or ongoing road projects.
- ❑ The County purchased land adjacent to the County Courthouse for \$7.2 million with plans for a new building to house the District Attorney's office.
- ❑ A total of \$12.0 million in capital assets was donated to the County in fiscal year 2013. These donations consist of roads, sidewalks, and rights-of-way that were built by developers when constructing new subdivisions and donated to the County for ongoing maintenance.
- ❑ Increases in assets were offset by depreciation expense of \$92.0 million, the majority in Infrastructure (other than land).

Additional information on the County's capital assets can be found in Note 7 of the Notes to the Financial Statements.

**Long-Term Debt.** At the end of the current fiscal year, the County had total long-term debt outstanding, net of deferred amounts, of \$663.7 million, a decrease of \$7.7 million or 1.2 percent from the previous year. The County's outstanding debt obligations are summarized below:

| Travis County, Texas<br>Outstanding Debt<br>September 30, 2013<br>With Comparative Totals For September 30, 2012 |                              |                              |                              |
|--|------------------------------|------------------------------|------------------------------|
| Governmental Activities  | 2013                         | 2012                         | Increase/<br>(Decrease)      |
| Voter approved:  |                              |                              |                              |
| General obligation bonds   | \$ 239,630,000               | \$ 237,460,000               | \$ 2,170,000                 |
| Commissioners' Court approved:   |                              |                              |                              |
| State Highway System bonds   | 3,465,000                    | 3,500,000                    | (35,000)                     |
| Refunding bonds  | 178,604,735                  | 178,516,335                  | 88,400                       |
| Certificates of obligation   | 224,635,000                  | 236,090,000                  | (11,455,000)                 |
| Deferred amounts <sup>(1)</sup>  | <u>17,386,794</u>            | <u>15,897,692</u>            | <u>1,489,102</u>             |
| <b>Total</b>   | <u><u>\$ 663,721,529</u></u> | <u><u>\$ 671,464,027</u></u> | <u><u>\$ (7,742,498)</u></u> |

Includes blended component units

(1) Deferred amounts include loss on refundings, unamortized discounts, and unamortized premiums.

During fiscal year 2013, the County issued general obligation bonds totaling \$99.3 million. Included in this amount was \$55.3 million of Limited Tax Refunding Bonds, of which \$21.7 million is taxable, that were used to pay off amounts outstanding on previously issued bonds that carried higher interest costs. The remaining \$44.0 million will largely be utilized for road and bridge construction and park improvements. In addition, Certificates of Obligation were issued for \$21.0 million. The majority of these proceeds will be used for building construction and improvements, software upgrades and computer equipment, road construction projects, a firefighting aircraft, and other authorized capital project needs for the County. During the year, retirement of debt amounted to \$132.4 million, which included \$56.6 million in refunded debt and \$19.9 million in defeased debt. See Note 8 of the Notes to the Financial Statements for additional information.

During fiscal year 2013, the County maintained a triple-A rating from both Standard & Poor's (S&P) and Moody's Investors Service, Inc. credit rating agencies. The County received its first triple-A rating from S&P in fiscal year 2000 and from Moody's in fiscal year 2001.

State statute limits the amount of debt the County can issue to 5.0 percent of the total property value assessed within the County. Additionally, Travis County is limited on the amount that may be levied to service general law bonds and provide funds for the general operations of the County to \$0.80 annually on the \$100 assessed valuation plus a levy of \$0.15 annually for the maintenance of public roads. The County's outstanding debt is significantly below its current limit of \$6.4 billion.

Other long-term debt of the County includes capital leases, claims and judgments, compensated absences, and other long-term liabilities, which consist of arbitrage and the long-term cost of postclosure care for landfill remediation, and other post-employment benefits.

Additional information on the County's long-term debt can be found in Note 8 of the Notes to the Financial Statements.

## **ECONOMIC FACTORS AND OUTLOOK**

The Travis County economy grew steadily in fiscal year 2013. Along those lines, population and employment both showed increases year over year. The number of home sales and the average selling price of homes increased 22.6 percent and 8.8 percent, respectively.

Other economic improvements that occurred in fiscal year 2013, as compared to fiscal year 2012, were as follows:

- ❖ Gross retail sales for the City of Austin increased 10.2 percent for the first three quarters year over year;
- ❖ Total assessed property valuation increased by 4.7 percent; and
- ❖ Site development permits issued increased 20.5 percent.

The fiscal year 2014 annual budget for the County was prepared with consideration of the above statistics. The Commissioners' Court approved an M&O tax rate for fiscal year 2014 of \$0.4190, which is \$0.0141 or 3.5 percent above the effective M&O tax rate. The reserve ratio for tax-supported funds remained at 11.0 percent.

## **REQUESTS FOR INFORMATION**

The County's financial statements are designed to give a general overview of the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information may be addressed to the *Travis County Auditor's Office, P.O. Box 1748, Austin, Texas 78767*.



# TRAVIS COUNTY, TEXAS

## BASIC FINANCIAL STATEMENTS

### Government-Wide Financial Statements

Government-wide financial statements are used to provide readers with a broad overview of the County's overall financial position and include all funds except for the Fiduciary Funds.

### Fund Financial Statements

Fund financial statements consist of governmental funds, which are used to account for revenues and expenditures of the main government of Travis County. Other funds are required to maintain certain information and are presented separately. The governmental funds included in the County's fund financial statements consist of the following:

**General Fund** – The General Fund is the principal fund of the County and is used to account for all financial resources except those required to be accounted for by another fund.

**Operating Grants Fund** – This is a special revenue fund that consists of major federal, state, and local grants used for specific programs and services for the community.

**General Purpose Debt Service Fund** – This fund accounts for the accumulation of resources and the subsequent disbursement of such resources to pay principal and interest on long-term general obligation bonds and certificates of obligation.

**Capital Permanent Improvement Bonds Fund** – This capital project fund accounts for bond proceeds used for land purchases and construction and improvement projects of County facilities and parks.

**Capital Certificates of Obligation Fund** – This capital project fund accounts for proceeds from certificates of obligation designated for capital expenditures.

**Capital Road and State Highway Bonds and Certificates of Obligation Fund** – This capital project fund accounts for bond and certificate of obligation proceeds issued for the construction of roads and state highways.

**Capital Grants Fund** – This capital project fund accounts for federal, state, and local grants received for specific capital projects designated by the grantor.

**Other Governmental Funds** – These funds include non-major special revenue, debt service, capital projects, and permanent funds. The details of these funds are located in the Other Supplementary Information section of this report.

Fund financial statements also consist of the following funds:

**Proprietary Fund** – Travis County's proprietary fund consists of two internal service funds. Internal service funds are 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. The details of the County's internal service funds are located in the Other Supplementary Information section of this report.

**Fiduciary Funds** – Agency Funds, a type of fiduciary fund, are used to account for assets held by the County in a fiduciary capacity as custodian or agent for individuals and other governmental units. The details of the County's agency funds are located in the Other Supplementary Information section of this report.



**TRAVIS COUNTY, TEXAS**

**GOVERNMENT-WIDE**

**FINANCIAL STATEMENTS**



**TRAVIS COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**GOVERNMENTAL ACTIVITIES**  
September 30, 2013

|   | <b>Governmental<br/>Activities</b> |
|---|------------------------------------|
| <b><u>ASSETS</u></b>                              |                                    |
| Cash and pooled cash                              | \$ 485,768,972                     |
| Investments                                       | 20,327,156                         |
| Interest receivable                               | 545,012                            |
| Taxes receivable, net                             | 5,170,699                          |
| Accounts receivable, net                          | 27,804,016                         |
| Other receivables                                 | 18,401,868                         |
| Prepaid items                                     | 610,925                            |
| Cash - restricted                                 | 84,780                             |
| Other assets                                      | 8,431,399                          |
| Capital assets:                                   |                                    |
| Land and land improvements                        | 255,197,217                        |
| Land infrastructure                               | 71,857,909                         |
| Property, plant, and equipment                    | 754,408,370                        |
| Infrastructure (other than land)                  | 1,211,278,496                      |
| Construction in progress                          | 34,999,045                         |
| Less accumulated depreciation                     | <u>(1,104,685,523)</u>             |
| Total assets                                      | <u>1,790,200,341</u>               |
| <b><u>LIABILITIES</u></b>                         |                                    |
| Accounts payable                                  | 18,478,847                         |
| Interest payable                                  | 2,841,259                          |
| Accrued liabilities                               | 19,114,933                         |
| Other liabilities                                 | 17,636,332                         |
| Due to other governmental entities                | 669,486                            |
| Deferred revenue                                  | 10,742,951                         |
| Noncurrent liabilities:                           |                                    |
| Due within one year:                              |                                    |
| Long-term debt obligations                        | 57,295,000                         |
| Other long-term liabilities                       | 116,063                            |
| Capital lease obligations                         | 429,006                            |
| Claims and judgments                              | 11,511,235                         |
| Compensated absences                              | 16,047,230                         |
| Due in more than one year:                        |                                    |
| Long-term debt obligations                        | 606,426,529                        |
| Other long-term liabilities                       | 55,062,997                         |
| Capital lease obligations                         | 901,604                            |
| Claims and judgments                              | 5,121,397                          |
| Compensated absences                              | <u>16,493,801</u>                  |
| Total liabilities                                 | <u>838,888,670</u>                 |
| <b><u>NET POSITION</u></b>                        |                                    |
| Net investment in capital assets                  | 811,869,512                        |
| Restricted for:                                   |                                    |
| Capital projects                                  | 17,186,561                         |
| Debt service                                      | 12,155,368                         |
| Permanent funds                                   | 3,246,561                          |
| Justice, corrections, and rehabilitation programs | 17,532,049                         |
| Roads, parks, and preserves                       | 3,248,898                          |
| Other purposes                                    | 1,482,611                          |
| Unrestricted                                      | <u>84,590,111</u>                  |
| Total net position                                | <u>\$ 951,311,671</u>              |

See accompanying notes to financial statements.

**TRAVIS COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
For The Year Ended September 30, 2013

| <u>Functions/Programs</u>                 | <u>Expenses</u>       | <u>Program Revenues</u>                              |
|---|-----------------------|--|
|   |                       | <b>Fees, Fines, and<br/>Charges for<br/>Services</b> |
| <b>Primary government:</b>                |                       |  |
| Governmental activities:                  |                       |  |
| General government                        | \$ 206,204,957        | \$ 33,255,984  |
| Justice system                            | 126,651,421           | 18,262,009   |
| Public safety                             | 73,492,351            | 10,580,108   |
| Corrections and rehabilitation            | 124,653,947           | 17,022,695   |
| Health and human services                 | 55,594,585            | 10,267,912   |
| Infrastructure and environmental services | 89,562,401            | 26,754,514   |
| Community and economic development        | 12,022,962            | 2,652,464  |
| Interest on long-term debt                | <u>32,317,962</u>     | <u>-</u>   |
| Total governmental activities             | <u>\$ 720,500,586</u> | <u>\$ 118,795,686</u>                                |

See accompanying notes to financial statements.

| <u>Program Revenues</u>   |  | <u>Net (Expense) Revenue and<br/>Changes in Net Position</u> |
|---|--|--|
| <u>Operating Grants,<br/>Contributions,<br/>Shared Revenues,<br/>and Entitlements</u> | <u>Capital Grants,<br/>Contributions, and<br/>Donated Assets</u> | <u>Governmental<br/>Activities</u>                           |
| \$ 330,556  | \$ -   | \$ (172,618,417)   |
| 12,284,939  | -  | (96,104,473)   |
| 1,864,454   | -  | (61,047,789)   |
| 12,801,005  | -  | (94,830,247)   |
| 6,509,509   | -  | (38,817,164)   |
| 273,060   | 13,169,674   | (49,365,153)   |
| 8,155   | 953,616  | (8,408,727)  |
| -   | -  | (32,317,962)   |
| <u>\$ 34,071,678</u>  | <u>\$ 14,123,290</u>   | <u>(553,509,932)</u>   |

General revenues:

|   |                       |
|---|-----------------------|
| Property taxes, ad valorem  | 494,900,530           |
| Excise taxes from the State of Texas  | 7,370,217             |
| Grants and contributions not restricted<br>to specific programs                 | 1,730,628             |
| Investment earnings   | 5,569,651             |
| Miscellaneous   | 9,534,583             |
| Total general revenues  | <u>519,105,609</u>    |
| Change in net position  | <u>(34,404,323)</u>   |
| Net position - beginning of year before restatement                             | 979,505,450           |
| Cumulative effect of change from Statutory Basis<br>to GAAP Basis (See Note 15) | 6,210,544             |
| Net position - beginning of year after restatement                              | <u>985,715,994</u>    |
| Net position - end of year  | <u>\$ 951,311,671</u> |



**TRAVIS COUNTY, TEXAS**  
**FUND FINANCIAL STATEMENTS**

**TRAVIS COUNTY, TEXAS  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
September 30, 2013**

| <b>Assets</b>  | <b>General</b> | <b>Operating<br/>Grants</b> | <b>General Purpose<br/>Debt Service</b> |
|--|----------------|-----------------------------|---|
| Cash and pooled cash   | \$ 202,023,716 | \$ 8,863,174                | \$ 23,032                               |
| Investments  | -              | -                           | 18,813,492                              |
| Interest receivable  | 232,917        | 7,428                       | 7,904                                   |
| Due from other funds   | 4,395,998      | -                           | 1,919                                   |
| Accounts receivable  | 3,792,014      | -                           | -                                       |
| Intergovernmental and other receivables                              | -              | 3,143,418                   | -                                       |
| Taxes receivable (net of allowances<br>for estimated uncollectibles) | 2,065,318      | -                           | 1,028,765                               |
| Prepaid items  | 205,000        | -                           | -                                       |
| Cash - restricted  | -              | -                           | -                                       |
| Total assets   | \$ 212,714,963 | \$ 12,014,020               | \$ 19,875,112                           |
| <b>Liabilities and Fund Balances</b>                                 |                |                             |   |
| <b>Liabilities:</b>  |                |                             |   |
| Accounts payable   | \$ 14,658,939  | \$ 659,733                  | \$ -                                    |
| Interest payable   | -              | -                           | 188,533                                 |
| Accrued liabilities  | 17,495,320     | 772,134                     | -                                       |
| Due to other funds   | 79,404         | 2,690,876                   | -                                       |
| Other liabilities  | 16,525,247     | -                           | 773,596                                 |
| Due to other governmental entities                                   | -              | 666,432                     | -                                       |
| Deferred revenue   | 2,065,618      | 4,271,419                   | 1,028,765                               |
| Total liabilities  | 50,824,528     | 9,060,594                   | 1,990,894                               |
| <b>Fund balances:</b>  |                |                             |   |
| <i>Nonspendable</i>  |                |                             |   |
| Prepaid items  | 205,000        | -                           | -                                       |
| <i>Restricted</i>  |                |                             |   |
| Debt service   | -              | -                           | 17,884,218                              |
| Capital projects   | -              | -                           | -                                       |
| Special revenue funds  | -              | 2,953,426                   | -                                       |
| County schools   | -              | -                           | -                                       |
| <i>Committed</i>   |                |                             |   |
| Special revenue funds  | -              | -                           | -                                       |
| Justice, corrections, and rehabilitation programs                    | 4,742,928      | -                           | -                                       |
| Roads, parks, and preserves  | 5,118,901      | -                           | -                                       |
| Information technology services                                      | 2,598,796      | -                           | -                                       |
| Facilities management  | 2,658,899      | -                           | -                                       |
| Health and human services  | 3,941,410      | -                           | -                                       |
| Other purposes   | 1,088,011      | -                           | -                                       |
| <i>Unassigned</i>  |                |                             |   |
| General fund   | 141,536,490    | -                           | -                                       |
| Total fund balances  | 161,890,435    | 2,953,426                   | 17,884,218                              |
| Total liabilities and fund balances                                  | \$ 212,714,963 | \$ 12,014,020               | \$ 19,875,112                           |

See accompanying notes to financial statements.

| <b>Capital<br/>Permanent<br/>Improvement<br/>Bonds</b> | <b>Capital<br/>Certificates<br/>of<br/>Obligation</b> | <b>Capital<br/>Road &amp; State<br/>Highway Bonds<br/>and Certificates<br/>of Obligation</b> | <b>Capital<br/>Grants</b> | <b>Other<br/>Governmental<br/>Funds</b> | <b>Total<br/>Governmental<br/>Funds</b> |
|--|---|--|---------------------------|---|---|
| \$ 34,071,631  | \$ 40,860,728   | \$ 110,756,723   | \$ 6,442,414              | \$ 36,295,806                           | \$ 439,337,224                          |
| -  | -   | -  | -                         | 1,513,664                               | 20,327,156                              |
| 37,944   | 45,793  | 120,657  | 7,359                     | 33,839                                  | 493,841                                 |
| -  | -   | -  | -                         | 3,101                                   | 4,401,018                               |
| -  | 40,967  | -  | -                         | 234,292                                 | 4,067,273                               |
| -  | -   | -  | 1,528,617                 | 13,596,215                              | 18,268,250                              |
| -  | -   | -  | -                         | 20,366                                  | 3,114,449                               |
| -  | -   | -  | -                         | -                                       | 205,000                                 |
| -  | 16,861  | 474  | 67,445                    | -                                       | 84,780                                  |
| <u>\$ 34,109,575</u>                                   | <u>\$ 40,964,349</u>                                  | <u>\$ 110,877,854</u>  | <u>\$ 8,045,835</u>       | <u>\$ 51,697,283</u>                    | <u>\$ 490,298,991</u>                   |
| <br>   |   |  |                           |   |   |
| \$ 694,406   | \$ 882,864  | \$ 776,486   | \$ 28,729                 | \$ 666,970                              | \$ 18,368,127                           |
| -  | -   | -  | -                         | -                                       | 188,533                                 |
| -  | -   | -  | -                         | 702,231                                 | 18,969,685                              |
| 21   | -   | 1,898  | 1,586,841                 | 126,733                                 | 4,485,773                               |
| -  | -   | -  | -                         | 337,489                                 | 17,636,332                              |
| -  | -   | -  | -                         | 3,054                                   | 669,486                                 |
| -  | 40,967  | -  | 6,430,265                 | 20,366                                  | 13,857,400                              |
| <u>694,427</u>   | <u>923,831</u>  | <u>778,384</u>   | <u>8,045,835</u>          | <u>1,856,843</u>                        | <u>74,175,336</u>                       |
| <br>   |   |  |                           |   |   |
| -  | -   | -  | -                         | -                                       | 205,000                                 |
| -  | -   | -  | -                         | 380,250                                 | 18,264,468                              |
| 33,415,148   | 40,040,518  | 110,099,470  | -                         | 17,186,561                              | 200,741,697                             |
| -  | -   | -  | -                         | 13,335,232                              | 16,288,658                              |
| -  | -   | -  | -                         | 3,246,561                               | 3,246,561                               |
| -  | -   | -  | -                         | 15,691,836                              | 15,691,836                              |
| -  | -   | -  | -                         | -                                       | 4,742,928                               |
| -  | -   | -  | -                         | -                                       | 5,118,901                               |
| -  | -   | -  | -                         | -                                       | 2,598,796                               |
| -  | -   | -  | -                         | -                                       | 2,658,899                               |
| -  | -   | -  | -                         | -                                       | 3,941,410                               |
| -  | -   | -  | -                         | -                                       | 1,088,011                               |
| -  | -   | -  | -                         | -                                       | 141,536,490                             |
| <u>33,415,148</u>                                      | <u>40,040,518</u>                                     | <u>110,099,470</u>   | <u>-</u>                  | <u>49,840,440</u>                       | <u>416,123,655</u>                      |
| <u>\$ 34,109,575</u>                                   | <u>\$ 40,964,349</u>                                  | <u>\$ 110,877,854</u>  | <u>\$ 8,045,835</u>       | <u>\$ 51,697,283</u>                    | <u>\$ 490,298,991</u>                   |



**TRAVIS COUNTY, TEXAS**  
**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF NET POSITION**  
**September 30, 2013**

|   |    |               |
|---|----|---------------|
| Fund balance - total governmental funds   | \$ | 416,123,655   |
| Amounts reported for governmental activities in the Statement of Net Position are different due to the following:   |    |               |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds (excluding Internal Service Funds).  |    | 1,222,682,605 |
| Other long-term assets are not available to pay for current-period expenditures and, therefore, are not reported in the fund financial statements (excluding Internal Service Funds).   |    | 30,172,931    |
| Difference due to liabilities for deferred revenue and interest payable.  |    | 461,723       |
| Non-current liabilities, including the portion due within one year, that have not matured would not be reported in the funds (excluding Internal Service Funds).  |    | (752,644,916) |
| Internal Service Funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the Internal Service Funds are included in governmental activities in the Statement of Net Position. |    | 34,515,673    |
| Net position - governmental activities  | \$ | 951,311,671   |

See accompanying notes to financial statements.

**TRAVIS COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For The Year Ended September 30, 2013**

|  | <u>General</u>        | <u>Operating<br/>Grants</u> | <u>General Purpose<br/>Debt Service</u> |
|--|-----------------------|-----------------------------|---|
| <b>Revenues:</b>                                     |                       |                             |   |
| Taxes  | \$ 414,723,210        | \$ -                        | \$ 78,951,431                           |
| Intergovernmental                                    | 10,446,141            | 32,221,071                  | -                                       |
| Charges for services                                 | 58,752,113            | 6,532,285                   | -                                       |
| Fines and forfeits                                   | 2,126,330             | -                           | -                                       |
| Investment income                                    | (364,978)             | 243,618                     | 49,315                                  |
| Miscellaneous  | 6,013,670             | 69,680                      | -                                       |
| Total revenues                                       | <u>491,696,486</u>    | <u>39,066,654</u>           | <u>79,000,746</u>                       |
| <b>Expenditures:</b>                                 |                       |                             |   |
| Current:   |                       |                             |   |
| General government                                   | 90,344,622            | -                           | -                                       |
| Justice system                                       | 119,141,353           | 11,805,731                  | -                                       |
| Public safety  | 70,839,795            | 1,492,824                   | -                                       |
| Corrections and rehabilitation                       | 106,089,039           | 17,658,337                  | -                                       |
| Health and human services                            | 47,951,030            | 6,568,954                   | -                                       |
| Infrastructure and environmental services            | 8,758,821             | 28,977                      | -                                       |
| Community and economic development                   | 9,225,328             | 8,155                       | -                                       |
| Capital outlay                                       | 21,737,289            | 609,081                     | -                                       |
| Debt service:  |                       |                             |   |
| Debt issuance costs                                  | -                     | -                           | 557,607                                 |
| Advance refunding escrow                             | -                     | -                           | 326,295                                 |
| Capital lease principal                              | 415,140               | -                           | -                                       |
| Principal on general obligation debt                 | -                     | -                           | 52,110,000                              |
| Interest and other charges                           | 58,304                | -                           | 24,228,550                              |
| Total expenditures                                   | <u>474,560,721</u>    | <u>38,172,059</u>           | <u>77,222,452</u>                       |
| Excess (deficiency) of revenues<br>over expenditures | <u>17,135,765</u>     | <u>894,595</u>              | <u>1,778,294</u>                        |
| <b>Other financing sources (uses):</b>               |                       |                             |   |
| General obligation debt issued                       | -                     | -                           | -                                       |
| Refunding debt issued                                | -                     | -                           | 55,340,000                              |
| Debt premium   | -                     | -                           | 7,112,340                               |
| Payment to refunding bond agent                      | -                     | -                           | (61,848,695)                            |
| Sale of capital assets                               | 257,050               | -                           | -                                       |
| Bond defeasance                                      | -                     | -                           | -                                       |
| Transfers in   | 1,069,861             | 5,575                       | 1,619,204                               |
| Transfers out  | (13,879,563)          | (3,420)                     | -                                       |
| Total other financing sources (uses)                 | <u>(12,552,652)</u>   | <u>2,155</u>                | <u>2,222,849</u>                        |
| Net change in fund balances                          | 4,583,113             | 896,750                     | 4,001,143                               |
| Fund balances - beginning of year                    | 157,307,322           | 2,056,676                   | 13,883,075                              |
| Fund balances - end of year                          | <u>\$ 161,890,435</u> | <u>\$ 2,953,426</u>         | <u>\$ 17,884,218</u>                    |

See accompanying notes to financial statements.

| <b>Capital<br/>Permanent<br/>Improvement<br/>Bonds</b> | <b>Capital<br/>Certificates<br/>of<br/>Obligation</b> | <b>Capital<br/>Road &amp; State<br/>Highway Bonds<br/>and Certificates<br/>of Obligation</b> | <b>Capital<br/>Grants</b> | <b>Other<br/>Governmental<br/>Funds</b> | <b>Total<br/>Governmental<br/>Funds</b> |
|--|---|--|---------------------------|---|---|
| \$ -   | \$ -  | \$ -   | \$ -                      | \$ 1,637,048                            | \$ 495,311,689                          |
| -  | -   | -  | 2,132,334                 | 599,885                                 | 45,399,431                              |
| -  | 3,993   | -  | -                         | 35,387,734                              | 100,676,125                             |
| -  | -   | -  | -                         | 5,256,867                               | 7,383,197                               |
| 79,474   | 81,104  | 252,195  | 33,362                    | 182,292                                 | 556,382                                 |
| -  | -   | -  | -                         | 1,545,037                               | 7,628,387                               |
| <u>79,474</u>  | <u>85,097</u>   | <u>252,195</u>   | <u>2,165,696</u>          | <u>44,608,863</u>                       | <u>656,955,211</u>                      |
| 12,318   | (9,246)   | 13,043   | -                         | 3,628,443                               | 93,989,180                              |
| -  | -   | -  | -                         | 3,276,644                               | 134,223,728                             |
| -  | -   | -  | -                         | 3,772,801                               | 76,105,420                              |
| -  | 1,264   | -  | -                         | 2,544,486                               | 126,293,126                             |
| -  | -   | -  | -                         | 186,210                                 | 54,706,194                              |
| -  | -   | -  | 121                       | 18,503,315                              | 27,291,234                              |
| -  | -   | -  | -                         | 30,465                                  | 9,263,948                               |
| 6,239,862  | 28,994,984  | 7,996,430  | 2,165,575                 | 10,098,167                              | 77,841,388                              |
| 160,957  | 92,751  | 731,072  | -                         | -                                       | 1,542,387                               |
| -  | -   | -  | -                         | -                                       | 326,295                                 |
| -  | -   | -  | -                         | -                                       | 415,140                                 |
| -  | -   | -  | -                         | 975,000                                 | 53,085,000                              |
| -  | -   | -  | -                         | 766,663                                 | 25,053,517                              |
| <u>6,413,137</u>                                       | <u>29,079,753</u>                                     | <u>8,740,545</u>   | <u>2,165,696</u>          | <u>43,782,194</u>                       | <u>680,136,557</u>                      |
| <u>(6,333,663)</u>                                     | <u>(28,994,656)</u>                                   | <u>(8,488,350)</u>   | <u>-</u>                  | <u>826,669</u>                          | <u>(23,181,346)</u>                     |
| 10,755,000   | 21,025,000  | 33,220,000   | -                         | -                                       | 65,000,000                              |
| -  | -   | -  | -                         | -                                       | 55,340,000                              |
| 151,467  | 1,532,762   | 690,431  | -                         | -                                       | 9,487,000                               |
| -  | -   | -  | -                         | -                                       | (61,848,695)                            |
| -  | -   | -  | -                         | -                                       | 257,050                                 |
| -  | -   | (24,100,670)   | -                         | -                                       | (24,100,670)                            |
| -  | -   | -  | -                         | 13,873,988                              | 16,568,628                              |
| <u>(312,900)</u>                                       | <u>(773,258)</u>                                      | <u>(533,046)</u>   | <u>-</u>                  | <u>(1,066,441)</u>                      | <u>(16,568,628)</u>                     |
| <u>10,593,567</u>                                      | <u>21,784,504</u>                                     | <u>9,276,715</u>   | <u>-</u>                  | <u>12,807,547</u>                       | <u>44,134,685</u>                       |
| 4,259,904  | (7,210,152)   | 788,365  | -                         | 13,634,216                              | 20,953,339                              |
| 29,155,244   | 47,250,670  | 109,311,105  | -                         | 36,206,224                              | 395,170,316                             |
| <u>\$ 33,415,148</u>                                   | <u>\$ 40,040,518</u>                                  | <u>\$ 110,099,470</u>  | <u>\$ -</u>               | <u>\$ 49,840,440</u>                    | <u>\$ 416,123,655</u>                   |



**TRAVIS COUNTY, TEXAS**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**For The Year Ended September 30, 2013**

|  |           |                     |
|--|-----------|---------------------|
| Net change in fund balances - total governmental funds   | \$        | 20,953,339          |
| Amounts reported for governmental activities in the Statement of Activities are different due to the following:  |           |                     |
| Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlay and other capital related transactions in the current period (excluding Internal Service Funds).  |           | (16,057,241)        |
| Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. In addition, there are certain revenues in the governmental funds that are eliminated in consolidation.   |           | 14,310,369          |
| The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, losses on refunding, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. Included is the accrual and accretion of interest on debt which does not require current resources. This amount is the net effect of these differences in the treatment of long-term debt and related items. |           | 9,134,894           |
| Some expenses reported in the Statement of Activities do not require the use of current financial resources or have not matured and therefore are not reported as expenditures in governmental funds (excluding Internal Service Funds).   |           | (59,068,255)        |
| Internal Service Funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The net revenue (expense) of the Internal Service Funds is reported in governmental activities.   |           | (3,677,429)         |
| Change in net position of governmental activities  | <u>\$</u> | <u>(34,404,323)</u> |

See accompanying notes to financial statements.

**TRAVIS COUNTY, TEXAS  
STATEMENT OF NET POSITION  
PROPRIETARY FUND  
September 30, 2013**

|                                  | <u>Governmental<br/>Activities</u> |
|----------------------------------|------------------------------------|
|                                  | <u>Internal<br/>Service Funds</u>  |
| <b>Assets</b>                    |                                    |
| Current assets:                  |                                    |
| Pooled cash                      | \$ 46,431,748                      |
| Interest receivable              | 51,171                             |
| Due from other funds             | 84,844                             |
| Accounts receivable              | 1,083,420                          |
| Other receivables                | 133,618                            |
| Prepaid items                    | 405,925                            |
| Other assets                     | 2,968,041                          |
| Total current assets             | <u>51,158,767</u>                  |
| Noncurrent assets:               |                                    |
| Capital assets:                  |                                    |
| Property, plant, and equipment   | 528,495                            |
| Less accumulated depreciation    | <u>(155,586)</u>                   |
| Total noncurrent assets          | <u>372,909</u>                     |
| Total assets                     | <u>51,531,676</u>                  |
| <b>Liabilities</b>               |                                    |
| Current liabilities:             |                                    |
| Accounts payable                 | 110,720                            |
| Due to other funds               | 89                                 |
| Accrued and other liabilities    | 145,248                            |
| Claims and judgments             | 11,511,235                         |
| Compensated absences             | 56,098                             |
| Total current liabilities        | <u>11,823,390</u>                  |
| Noncurrent liabilities:          |                                    |
| Claims and judgments             | 5,121,397                          |
| Compensated absences             | 71,216                             |
| Total noncurrent liabilities     | <u>5,192,613</u>                   |
| Total liabilities                | <u>17,016,003</u>                  |
| <b>Net Position</b>              |                                    |
| Net investment in capital assets | 372,909                            |
| Unrestricted                     | <u>34,142,764</u>                  |
| Total net position               | <u>\$ 34,515,673</u>               |

See accompanying notes to financial statements.

**TRAVIS COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENSES,**  
**AND CHANGE IN NET POSITION**  
**PROPRIETARY FUND**  
**For The Year Ended September 30, 2013**

|   | <b>Governmental<br/>Activities</b> |
|---|------------------------------------|
|   | <b>Internal<br/>Service Funds</b>  |
| <b>Operating revenues:</b>  |                                    |
| Insurance premiums-county   | \$ 50,498,992                      |
| Insurance premiums-employee   | 7,772,949                          |
| Miscellaneous   | 2,237,534                          |
| Total operating revenues  | 60,509,475                         |
| <b>Operating expenses:</b>  |                                    |
| Incurred losses   | 58,147,901                         |
| Unemployment claims   | 277,771                            |
| Insurance expense   | 3,376,182                          |
| Professional services   | 41,799                             |
| Depreciation expense  | 3,483                              |
| Administration  | 2,375,131                          |
| Total operating expenses  | 64,222,267                         |
| Operating income (loss)   | (3,712,792)                        |
| <b>Nonoperating revenues:</b>   |                                    |
| Investment income   | 35,363                             |
| Total nonoperating revenues   | 35,363                             |
| Change in net position  | (3,677,429)                        |
| Net position - beginning of year before restatement                             | 31,982,558                         |
| Cumulative effect of change from Statutory Basis to GAAP Basis<br>(see Note 15) | 6,210,544                          |
| Net position - beginning of year after restatement                              | 38,193,102                         |
| Net position - end of year  | \$ 34,515,673                      |

See accompanying notes to financial statements.

**TRAVIS COUNTY, TEXAS**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUND**  
For The Year Ended September 30, 2013

|  | <b>Governmental<br/>Activities</b> |
|--|------------------------------------|
|  | <b>Internal<br/>Service Funds</b>  |
| <b>Cash flows from operating activities</b>  |                                    |
| Cash received from premium revenues  | \$ 57,729,106                      |
| Cash received from subrogation   | 2,896                              |
| Cash received from insurance proceeds, rebates, and other receipts                                       | 1,740,648                          |
| Cash paid for self-insured claims and loss adjustment expenses   | (55,872,502)                       |
| Cash paid for other operating expenses   | (4,343,780)                        |
| Cash paid for payroll  | (2,263,890)                        |
| Net cash provided by (used for) operating activities   | (3,007,522)                        |
| <b>Cash flows from investing activities</b>  |                                    |
| Interest received  | 261,998                            |
| Increase (decrease) in fair value of investments in pooled cash  | (227,985)                          |
| Net cash provided by (used for) investing activities   | 34,013                             |
| Net increase (decrease) in pooled cash balance   | (2,973,509)                        |
| Pooled cash balance - beginning of year  | 49,405,257                         |
| Pooled cash balance - end of year  | \$ 46,431,748                      |
| <b>Reconciliation of operating income (loss) to net cash provided by (used for) operating activities</b> |                                    |
| Operating income (loss)  | \$ (3,712,792)                     |
| Adjustments to reconcile operating income to net cash provided by (used for) operating activities:       |                                    |
| Depreciation expense   | 3,483                              |
| (Increase) decrease in due from other funds  | 865                                |
| (Increase) decrease in other receivables   | (1,078,292)                        |
| (Increase) decrease in prepaid items   | (298,426)                          |
| Increase (decrease) in claims and judgments  | 3,211,089                          |
| Increase (decrease) in other liabilities   | (1,133,449)                        |
| Net cash provided by (used for) operating activities   | \$ (3,007,522)                     |

See accompanying notes to financial statements.

**TRAVIS COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**September 30, 2013**

|                                    |    | <b>Agency<br/>Funds</b> |
|------------------------------------|----|-------------------------|
| <b>Assets</b>                      |    |                         |
| Cash and pooled cash               | \$ | 23,247,361              |
| Certificates of deposit            |    | 21,601,345              |
| Investments                        |    | 18,464,192              |
| Interest receivable                |    | 22,441                  |
| Accounts receivable, net           |    | 2,932,621               |
| Total assets                       |    | \$ 66,267,960           |
| <b>Liabilities</b>                 |    |                         |
| Due to third parties               | \$ | 45,773,665              |
| Civil and probate deposits         |    | 233,301                 |
| Cash and surety bonds and deposits |    | 8,568,220               |
| Due to other governmental entities |    | 11,692,774              |
| Total liabilities                  |    | \$ 66,267,960           |

See accompanying notes to financial statements.



**TRAVIS COUNTY, TEXAS**

**NOTES TO THE**

**FINANCIAL STATEMENTS**



**TRAVIS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2013**  
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**TRAVIS COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2013**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Travis County (County) is a corporate body and a political subdivision of the State of Texas (State) governed by a Commissioners' Court, which is made up of an elected county judge and four elected county precinct commissioners. The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted primary standard-setting body for establishing governmental accounting and financial reporting principles. GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards, which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units.

In fiscal year 2013, the County implemented GASB Statement No. 62 (GASB 62) *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, which incorporated certain Financial Accounting Standards Board (FASB) and American Institute of Certified Public Accountants (AICPA) pronouncements issued prior to December 1, 1989, into the GASB Codification as long as they don't conflict or contradict GASB literature. The implementation of this statement had no effect on the financial reporting of the County.

Other significant accounting policies followed by the County are described herein.

**A. Reporting Entity**

In accordance with GASB Statements, a financial reporting entity consists of the primary government and its component units. Component units are defined as "...legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading." Because of the closeness of the relationship to the primary government, some component units should be blended, as though they are part of the primary government; however, most component units should be discretely presented.

**Blended Component Units**

In accordance with GAAP, the following separate entities have been included as blended component units.

*Road Districts:*

Northwest Travis County Road District No. 3 (NWTCRD No. 3) – Created and established in August 1986, NWTCRD No. 3 contains approximately 242 acres consisting of ten separate tracts located in the County. In July 1989, NWTCRD No. 3 issued \$8,600,000 in bonds, which were refunded in 2005. The road district is ad valorem tax-supported for repayment of debt.

Southwest Travis County Road District No. 1 (SWTCRD No. 1) – Created and established in November 1984, the district contains approximately 7,015 acres. In September 1994, SWTCRD No. 1 issued, delivered, and exchanged Special

Assessment Refunding bonds for its previously issued Unlimited Tax Refunding bonds, Series 1990. Except for \$10,000 of unredeemed coupon bonds from the original 1985 issuance, all debt of SWTCRD No. 1 has been defeased, redeemed or matured.

Travis County Bee Cave Road District No. 1 (TCBCRD No. 1) – Approved by the Commissioners’ Court in July 2006, this road district encompasses 141 acres in western Travis County, wholly within the corporate limits of the Village of Bee Cave, Texas. In August 2008, TCBCRD No. 1 issued \$14,725,000 in Unlimited Tax Road Bonds. The road district is ad valorem tax-supported for repayment of debt.

The County acts as paying agent for the debt of these road districts; however, the bonded debt of these road districts is not a debt or obligation of the County, nor will the County be liable for payment thereof. The road districts do not issue separate financial statements.

*Corporations:*

Capital Health Facilities Development Corporation – The Capital Health Facilities Development Corporation was incorporated on May 25, 1985, as a public nonprofit corporation in accordance with the Health Facilities Development Act, Texas Health and Safety Code Annotated, Chapter 221, as amended. Under that Act, the Capital Health Facilities Development Corporation was created to provide, expand and improve health facilities for residents of Travis County, Texas that the Corporation determines are needed to improve the adequacy, cost, and accessibility of health care, research, and education in the State. The Corporation is authorized to participate in the issuance of bonds for those purposes. The Corporation currently holds no assets or liabilities.

Travis County Housing Finance Corporation – The Travis County Housing Finance Corporation was incorporated on November 19, 1980, as a public nonprofit corporation in accordance with the Texas Housing Finance Corporations Act, Texas Local Government Code Annotated, Chapter 394, as amended. Under that Act, the Travis County Housing Finance Corporation was created to provide decent, safe, and sanitary housing at affordable prices for residents of Travis County, Texas and is authorized to participate in the issuance of bonds for the purpose, among others, of defraying the development cost of multifamily rental housing to be occupied substantially by persons of low and moderate income as determined by the Board of Directors, to provide funds to purchase mortgage loans made to persons of low and moderate income, and to refund bonds previously issued by the Corporation. The Corporation also administers grants to provide down-payment assistance to first-time homebuyers and rental assistance and family self-sufficiency services to low-income residents.

Travis County Health Facilities Development Corporation – The Travis County Health Facilities Development Corporation was incorporated on December 18, 1991, as a public nonprofit corporation in accordance with the Health Facilities Development Act, Texas Health and Safety Code Annotated, Chapter 221, as amended. Under that Act, the Travis County Health Facilities Development Corporation was created to provide, expand, and improve health facilities for residents of Travis County, Texas that the Corporation determines are needed to improve the adequacy, cost, and accessibility of health care, research, and education in the State. The Corporation is authorized to participate in the issuance of bonds for those purposes.

Capital Industrial Development Corporation – The Capital Industrial Development Corporation was incorporated on April 29, 1980, as a public nonprofit corporation in accordance with the Development Corporation Act of 1979, Article 5190.6, Vernon’s

Annotated Civil Statutes. Under that Act, the Capital Industrial Development Corporation was created to provide for the promotion and development of industrial and manufacturing enterprises, to promote and encourage employment and the public welfare, and is authorized to participate in the issuance of bonds for those purposes.

Travis County Development Authority – The Travis County Development Authority was incorporated on December 17, 1999, as a public nonprofit corporation under the provisions of Subchapter D of Chapter 431, Texas Transportation Code and Chapter 394, Vernon's Texas Codes Annotated for the purpose of promoting economic development of Travis County through the creation of new employment opportunities by entering into contracts, grant agreements, leases, and other business arrangements with other corporations, both public and private, for the research and development of technology. The Corporation currently holds no assets or liabilities.

Travis County Cultural Education Facilities Finance Corporation – The Travis County Cultural Education Facilities Finance Corporation was created on August 7, 2001 pursuant to the Cultural Education Facilities Finance Corporation Act, Article 1528m, Vernon's Annotated Texas Civil Statutes for the purpose of promoting the health, education, and general welfare of citizens by providing and financing cultural, health and educational facilities as defined in the Act.

Through the Corporations, eligible applicants are furnished financial assistance through proceeds from the sale of tax-free bonds. Such debt is issued by the Corporations as "conduit or noncommitment debt" (see Note 9). Neither the Corporations nor the County are liable for the payment of the bonds. The Corporations do not publish separate financial statements.

## **B. Related and Jointly Governed Organizations**

Related organizations and jointly governed organizations provide services within the County that are administered by separate boards or commissions, for which the County is not financially accountable. Such organizations are therefore not component units of the County, even though the Commissioners' Court may appoint the voting majority of an organization's board. Consequently, financial information for these organizations is not included within the scope of these financial statements.

Related Organizations – The Commissioners' Court appoints the members to the various Travis County Fire and EMS Districts which were created to implement emergency services to designated areas throughout Travis County. The County's accountability does not extend beyond the board appointment function.

Central Health is a Hospital District that was formed to furnish medical aid and provide hospital care to indigent and needy persons residing in Travis County. Central Health is a legally separate organization and imposes a separate ad valorem tax on the residents of the County. Of Central Health's nine member Board of Managers, four are appointed by Travis County, four by the City of Austin, and one is a joint appointee. Additionally, the Travis County Commissioners' Court approves Central Health's annual budget and tax rate each year. The debt of Central Health is not a debt or obligation of the County, nor will the County be liable for payment thereof. The County has an interlocal agreement with Central Health in which the County provides legal and accounting services. The County recognized revenue in the amount of \$456,112 and recorded an interlocal receivable in the amount of \$86,259 related to the interlocal agreement.

The County is also a participant in the Waller Creek Tax Increment Financing Zone (TIF) with the City of Austin. This TIF was created to help fund a major drainage project and related facilities around Waller Creek, which runs through downtown Austin. It is anticipated that other complementary development will follow. The Commissioners' Court appoints one board member as provided in the state statutes. The County disbursed \$506,640 this year to the Waller Creek TIF.

### **C. Measurement Focus, Basis of Accounting and Financial Statement Presentation**

In fiscal year 2013, the County implemented GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* (GASB 63). This statement amends the net asset reporting requirements of GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, and other pronouncements by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the net assets and by renaming that measure as net position.

#### ***Government-wide Financial Statements***

The government-wide financial statements report on a consolidated level all the activities of the County and its component units except fiduciary activities. The effect of interfund activity within the primary government has been eliminated from these statements.

The government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements are met.

The Statement of Net Position reports all current and non-current assets, including capital assets. It also reports all current and long-term liabilities of the County. The Statement of Activities reports program revenues and expenses by function. Program revenues include fees, fines, and charges for services; operating grants, contributions, shared revenues, and entitlements; and capital grants, contributions, and donated assets. Internally dedicated resources are reported as general revenues and include items such as taxes, grants and contributions not restricted to specific programs, and investment earnings. Expenses include costs related to non-current assets, such as depreciation expense, and costs related to long-term debt activities.

In the government-wide financial statements, the Proprietary Fund is included in governmental activities, as its main purpose is to internally serve the County.

#### ***Fund Financial Statements***

The accounts of Travis County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance/net position, revenues, and expenditures/expenses.

Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled, as described below. Accordingly, the fund financial statements are presented for governmental funds, proprietary funds, and fiduciary funds.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they become both measurable and available. Revenues are considered measurable when the amount of the transaction can be determined, while revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Taxes, charges for services, fines and forfeits, and most governmental miscellaneous revenues, including investment earnings, are recorded as earned since they are measurable and available. The County defines the time period of availability to be generally 60 days after the fiscal year end. Expenditures are normally recognized in a governmental fund at the same time that a liability is incurred, except for certain long-term accrued liabilities that normally are not expected to be liquidated with expendable available financial resources. Expenditures for long-term indebtedness such as formal debt issuances, compensated absences, claims and judgments, special termination benefits, landfill closure and post-closure care costs, pollution remediation costs, and other commitments that are not current liabilities, if any of the above costs occur, are recognized in governmental funds to the extent they have matured. Therefore, only current assets and current liabilities are included on the balance sheet of the governmental funds. Capital asset acquisitions are reported as expenditures of the current period. Operating statements of the governmental funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in fund balance.

Like the government-wide financial statements, proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from charging for and providing goods and services in connection with a proprietary fund's principal ongoing operations. The principal ongoing operating revenues of the Internal Service Funds are generated by charging premiums to County offices/departments. Operating expenses in the Internal Service Funds include the costs of reimbursements of specific claims for healthcare, general and automobile liability, error and omissions claims and judgments, workers' compensation, and other related insurance activities. Expenses also include insurance expense where the County is not self-insured for that type or amount of loss. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The fiduciary fund financial statements are also reported using the accrual basis of accounting.

The County reports the following major governmental funds:

General Fund – primary general operating fund of the County. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Operating Grants Fund – consists of federal, state, and local grants used to account for monies received for specific programs and services for the community. Federal grants include those from the U.S. Department of Energy, U.S. Department of Health and

Human Services, U.S. Department of Justice, U.S. Department of Transportation, and others. State grants include those provided by the Texas Juvenile Justice Department, Office of the Governor-Criminal Justice Division, Texas Department of Criminal Justice, and others. Local grants include various funds received from local entities and private sources to provide various services to the community.

General Purpose Debt Service Fund – used to accumulate resources for the payment of principal and interest on long-term general obligation bonds and certificates of obligation.

Capital Permanent Improvement Bonds Fund – used to account for voter approved financial resources specifically designated for the purpose of paying contractual obligations incurred in the construction of public works. Examples of public works include building a courthouse or jail, establishing facilities for serving needy or indigent persons, constructing bridges, and improving and maintaining roads and parks.

Capital Certificates of Obligation Fund – used to account for Commissioners' Court-approved financial resources specifically designated for the purpose of paying contractual obligations incurred in the construction of public works; the purchase of materials, supplies, equipment, machinery, buildings, rights-of-way and real property; and for the payment of professional services. Examples of public works include construction and equipping of jails and connecting a bridge to a county road.

Capital Road and State Highway Bonds and Certificates of Obligation Fund – used to account for voter approved road bonds, state highway bonds, and Commissioners' Court-approved certificates of obligation as financial resources specifically designated for the purpose of paying contractual obligations incurred in the construction, purchase and maintenance of roads; the purchase of road-related materials, supplies, equipment, and real property; and for the payment of road-related professional services.

Capital Grants Fund – consists of federal, state, and local grants used to account for monies received for capital projects throughout the County. Federal grants are provided by the U.S. Department of Transportation. State grants include those provided by the Texas Department of Transportation and the Texas Parks and Wildlife. Local grants are provided by Capital Metro.

The County reports the following non-major governmental funds:

Special Revenue Funds – used to account for revenues derived from specific revenue sources that are legally restricted to finance specific activities.

Capital Projects Funds – used to account for financial resources specifically designated for capital expenditures.

Debt Service Funds – used to account for the accumulation of resources and the subsequent disbursement of such resources to pay principal and interest on general long-term debt for road districts.

Permanent School Fund – used to account for the principal of a trust fund, in which oil royalties are deposited and can be expended only by order of the Commissioners' Court.

The County reports the following Proprietary and Fiduciary Funds:

Internal Service Funds – used to account for the activities of the County’s self-insurance program for general and automobile liability; error and omissions claims and judgments; workers’ compensation; employee healthcare services provided to County employees, retirees, and their dependents; and other insurance related expenses. In the government-wide financial statements, the Internal Service Funds are included in governmental activities.

Agency Funds – used to account for assets held by the County as custodian or agent for individuals and other governmental units such as cash bonds, state revenue fees, Lower Colorado River Authority fees, officials’ fee accounts, inmate trust funds, and other similar arrangements.

#### **D. Budgets and Budgetary Accounting**

The Commissioners’ Court appoints a budget officer who is responsible for preparing a proposed budget and budgeted expenditures may not exceed total budgeted revenues and available resources as estimated by the County Auditor.

The proposed budget for each fiscal year includes estimated revenues and proposed expenditures (by fund, office/department, and cost center) for the General Fund, General Purpose Debt Service Fund, and selected special revenue funds. The Corporations’ and Road Districts’ budgets are approved by their individual Board of Directors, which are solely comprised by members of the Commissioners’ Court. Grants are budgeted based on the grant award and grant fiscal period. The remaining funds not included in the fiscal year 2013 original budget are: CAPSO/DAPSO Fund, Law Enforcement Fund, Jail Commissary Fund, Abandoned Vehicles/Livestock Fund, LEOSE Elected Officials Fund, CSCD Fees Fund, After School Youth Enrichment Services Fund, Motor Vehicle Interest Fund, and the Permanent School Fund.

Public hearings are conducted to obtain taxpayer comments during the budgetary process. The annual appropriations budget is legally adopted by the Commissioners’ Court in the September/October timeframe. There is no difference between the appropriations budget and the Commissioners’ Court-approved expenditure budget.

State law provides that the Commissioners’ Court “may amend the budget to transfer an amount budgeted for one item to another budgeted item.”

The legal level of budgetary control is at the office/department level. The County’s elected/appointed officials, executive managers, and department heads may make transfers of appropriations within an office/department as specified in the Commissioners’ Court-approved annual budget rules. Transfers of appropriations between offices/departments, as specified in the budget rules, require the specific pre-approval of the Commissioners’ Court. A report for all funds is generated that demonstrates budgetary compliance at the office/department level and is available to the public, upon request.

The Commissioners’ Court may adopt a supplemental budget for the limited purpose of spending money from grants or intergovernmental contracts for their intended purpose. During fiscal year 2013, there was \$1,967,803 in supplemental budgets adopted by the Commissioners’ Court in the General Fund. No fund or office/department exceeded appropriations for fiscal year 2013. All annual appropriations lapse at fiscal year end.

## E. Assets, Liabilities and Fund Balance or Net Position

### ***Deposits and Investments*** *(Cash, Pooled Cash, Certificates of Deposit, and Investments)*

In the County financial statements cash refers to amounts in demand deposit accounts. Pooled cash refers to the pooling of cash for investment purposes; therefore, pooled cash includes pooled investments.

State statutes regulate the types of investments the County may purchase. Examples of authorized investments that the County may purchase include the following: (1) U.S. Agencies, (2) U.S. Treasury securities, (3) obligations of the State of Texas or its agencies, (4) obligations that the State of Texas or the U.S. Treasury guarantee, (5) municipal bonds, and (6) commercial paper. Investments are stated at fair value, except for “2a7 like” external investment pools which are reported at amortized cost. Fair value is the amount at which an investment could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

For the purpose of cash flows, the Internal Service Funds consider pooled cash, certificates of deposit, and all other highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

The County’s investment policy requires collateralization with a fair market value equal to at least 105 percent of the County’s funds in excess of \$250,000 on deposit in the bank for interest and non-interest bearing accounts.

More information on the County’s deposits and investments can be found in Note 6.

### ***Receivables and Payables***

Outstanding balances of lending and borrowing type activities between funds are classified as “due from other funds” and “due to other funds,” respectively, on the fund financial statements. Interfund activity has been eliminated for the government-wide financial statements.

All accounts and taxes receivable are shown net of allowances for uncollectible amounts. Accounts receivable allowances are based on historical collection trends. Allowances for taxes receivable and tax-related receivables, such as enforcement fees and penalties and interest, are also based on historical trends by assessment year. The allowance amount is composed of two different calculations: 1) amounts not anticipated to be collected in a timely manner; and 2) amounts that are anticipated never to be collected.

### ***Restricted Assets***

Restricted assets are used to differentiate assets, the use of which is restricted by the donor or contractual agreement. The County’s restricted assets represent funds that are in escrow related to a pending land purchase.

### ***Capital Assets***

Travis County defines capital assets as assets 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 capitalizes all land and land improvements, regardless of cost.

Capital assets are included only in the government-wide financial statements unless they are associated with proprietary or fiduciary funds. Purchased or constructed capital

assets are recorded at historical or estimated historical value, while donated capital assets are recorded at estimated fair market value at date of donation. The cost of all purchased, constructed, or donated assets is depreciated over the estimated useful life of the specific asset group.

The County's capital assets are depreciated by using the composite method of depreciation over the estimated useful lives of the following groups:

| <u>Asset Groups</u>                     | <u>Years</u> |
|---|--------------|
| Buildings*                              | 30           |
| Improvements other than buildings       | 30           |
| Buildings under capital lease           | 30           |
| Infrastructure**                        | 10 – 45      |
| Machinery, equipment and other assets** | 3 – 10       |
| Leasehold improvements                  | 5            |
| Equipment under capital lease           | 5            |

\* Certain major buildings are not included in group depreciation, but are depreciated individually over a thirty year original life.

\*\* Denotes multiple groups.

Maintenance or repair costs that do not add to the value or materially extend the useful life of an asset are expensed rather than capitalized. Major outlays for improvements and capital assets are capitalized during the construction phase.

In the fund financial statements, capital asset acquisitions are reported as expenditures of the current period.

***Inventory and Prepaid Items***

In most cases, inventories and prepaid items are recorded as expenditures at the time of purchase in the governmental fund financial statements. There are, however, cases where payments are recorded as prepaid items. The Internal Service Funds and General Fund have prepayments for insurance premiums and flexible spending claims. Such amounts are not significant at year end.

***Long-term Debt***

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond and certificate of obligation premiums and discounts, as well as issuance costs and gain/loss on refunding, are deferred and amortized over the life of the bonds/certificates using the effective interest method, which is a technique for calculating amortization based on the outstanding value of the debt. Long-term debt obligations are reported net of applicable bond/certificate premium or discount and deferred loss on refunding, while issuance costs are reported as other assets.

In the fund financial statements, governmental funds recognize bond and certificate of obligation premiums, discounts, and issuance costs in the current period. The face value of the debt issued and any premiums received on the debt issuance are reported as “other financing sources” while discounts on the debt issuance are reported as “other financing uses.” All issuance costs, whether or not withheld from the actual debt proceeds, are reported as debt service expenditures.

Note 8 gives detailed information regarding the County's long-term debt service and outstanding debt at September 30, 2013.

### ***Deferred Revenues***

In the fund financial statements, the County defers all uncollected property taxes (net of estimated uncollectible amounts), unearned grant revenue, and other advance payments. In the Internal Service Funds, premiums collected in advance from employees are deferred until earned.

### ***Arbitrage***

The Tax Recovery Act of 1986 established regulations for the rebate to the federal government of arbitrage earnings on certain local government bonds and certificates of obligation. Issuing governments must calculate any arbitrage rebate due and remit the amount due at least every five years on each individual series from its respective issuance date.

As of September 30, 2013, the County has an estimated arbitrage rebate liability reported on the government-wide financial statements in other long-term debt in the amount of \$63,278. Travis County has elected to account for arbitrage liability as a reduction of revenue rather than a claim or judgment. There will be no recognition in the governmental fund financial statements until rebatable amounts are actually due and payable to the federal government.

### ***Compensated Absences***

All full-time employees of the County accumulate vacation benefits in varying annual amounts up to a maximum allowable accumulation of 240 hours, with the exception of law enforcement employees who may accumulate unlimited vacation hours. Sick leave benefits are earned by all full-time employees at a rate of twelve days per year and may be accumulated without limit. In the event of termination, an employee is reimbursed for all accumulated vacation days up to a maximum of 20 days or 160 hours, and for one-half of all accrued sick leave up to a maximum of 30 days or 240 hours.

In fiscal year 2013 the County changed its method of estimating the amount of compensated absences that are expected to be liquidated with current expendable resources. Consequently, all compensated absence benefits are accrued when incurred in the government-wide and proprietary fund financial statements. There will be no recognition in the governmental fund financial statements until due and payable.

### ***Transactions Between Funds***

Transactions between funds that would be accounted for as revenues, expenditures or expenses if they involved organizations external to the County are accounted for as revenues and expenditures in the funds involved. In the fund financial statements, transactions that constitute reimbursements of a fund for expenditures initially made from it, which are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and a reduction of the expenditure in the fund that is reimbursed. All legally authorized transfers are treated as transfers in the financial statements. Interfund activity within the primary government's governmental activities has been eliminated in the government-wide financial statements. Note 5 gives an analysis of the County's interfund transactions for fiscal year 2013.

Premium revenues generated by the Internal Service Funds and the corresponding expenses in those funds in the amount of \$50,498,992 have been eliminated in the government-wide financial statements.

***Net Position/Fund Balance (nonspendable, restricted, committed, etc.)***

For the government-wide financial statements, restricted net position represents assets that have externally imposed restrictions by creditors, grantors, contributors, or laws or regulations of other governments. Assets may also be restricted as imposed by law through constitutional provisions or enabling legislation. Net investment in capital assets represents capital assets, net of accumulated depreciation and is reduced by outstanding balances for bonds, certificates of obligation, and other debt that is attributed to the acquisition, construction, or improvement of those assets.

When both restricted and unrestricted resources are available, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

Governmental funds are reported in the following classifications:

Nonspendable – Amounts that cannot be spent because they are either not in spendable form or they are required, legally or contractually, to be maintained intact. This classification includes items such as inventories, prepaid amounts, assets held for resale, and long-term receivables.

Restricted – As in the government-wide financial statements, these amounts represent assets that have externally imposed restrictions by creditors, grantors, contributors, or laws or regulations of other governments. Assets may also be restricted as imposed by law through constitutional provisions or enabling legislation.

Committed – Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority. The County's highest level of decision-making authority resides with the Commissioners' Court. The constraints imposed by the formal action of the Commissioners' Court remain binding unless removed or changed in the same manner employed to previously commit those resources.

Assigned – Amounts that are constrained by the County's intent to be used for specific purposes, but that do not meet the criteria to be restricted or committed. Such intent should be expressed by the Commissioners' Court or its designated officials to assign amounts to be used. Constraints imposed on the use of assigned amounts can be removed with no formal action.

Included within this category is any appropriation of existing fund balance equal to the amount of the subsequent year's budgeted expenditures that exceed the budgeted revenues.

Unassigned – Amounts that have not been restricted, committed, or assigned. The General Fund is the only fund that reports unassigned fund balance.

Encumbrances outstanding at the end of fiscal year 2013 were as follows: \$20,148,945 in the General Fund, \$24,039 in grants, \$67,856,669 in debt proceeds, and \$8,415,040 in other sources.

For the classification of fund balances in the governmental funds, the County considers an expenditure to be funded from the most restrictive category first when more than one classification is available.

### ***Minimum Fund Balance Policy***

It is the desire of the County to maintain an adequate fund balance in the General Fund to help maintain liquidity and stability in anticipation of economic downturns or natural disasters. The Financial and Budgeting Guidelines adopted by the Commissioners' Court state that the County's goal is to maintain a minimum fund balance between 10% and 12% of total expenditures excluding transfers out in the following three funds: General Fund, Debt Service Fund, and Road and Bridge Fund. This reserve is not dedicated for any specific expenditure, and therefore, in compliance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, is reported as unassigned fund balance in the General Fund.

### ***Pension Plans***

It is the policy of the County to fund pension costs, which consist of normal cost and amortization of unfunded prior service cost, if any, from funds provided from current operations. For more information on the County's pension plan, see Note 11 of the Notes to the Financial Statements.

## **F. New Reporting Standards**

The County is currently reviewing the following GASB Statements and has not determined the impact these statements will have on its financial statements:

GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, is effective for the County beginning fiscal year 2014. This Statement establishes standards for reclassifying certain assets and liabilities as deferred outflows of resources and deferred inflows of resources.

GASB Statement No. 66, *Technical Corrections—2012—an amendment of GASB Statements No. 10 and No. 62*, is effective for the County beginning fiscal year 2014. As per the title, this Statement contains technical corrections for conflicting guidance that occurred due to the issuances of GASB Statements No. 54 and No. 62. This Statement also amends GASB Statement No. 10 by removing the provision that requires an entity to account for its risk financing activity in the General Fund or Internal Service Fund.

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27* (GASB 68) is effective for the County beginning fiscal year 2015. This statement replaces GASB Statement No. 27 for most government employers. This statement will affect the financial reporting of pension liabilities for governments by requiring them to record the net pension liability on the government-wide financial statements.

GASB Statement No. 69, *Government Combinations and Disposals of Government Operations*, is effective for the County beginning fiscal year 2015. This statement establishes standards for: (1) disposals of operations; (2) determining whether a combination is a merger, acquisition, or transfer of operations; and (3) measuring the value of assets, liabilities, deferred inflows of resources, and deferred outflows of resources for governments. Prior to this, governments have been using guidance intended for the business sector.

GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, is effective for the County beginning in fiscal year 2014. This statement requires a government involved in a non-exchange financial guarantee to record this amount on their financial statements if certain conditions are met.

GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*, is effective for the County beginning in fiscal year 2015. This statement is an amendment to GASB 68 and changes the requirements for the classification of resources if a contribution is made to a defined benefit pension plan between the measurement date and the end of the reporting period.

**2. DISAGGREGATION OF RECEIVABLE BALANCES**

Receivables at year-end in the government-wide financial statements, including the applicable allowances, are as follows (amounts in thousands):

|  | <u>Taxes</u>    | <u>Accounts</u>  | <u>Interest</u> | <u>Other</u>     | <u>Total</u>     |
|--|-----------------|------------------|-----------------|------------------|------------------|
| Governmental Activities:   |                 |                  |                 |                  |                  |
| General  | \$ 33,750       | \$ 52,604        | \$ 233          | \$ -             | \$ 86,587        |
| Operating Grants   | -               | -                | 7               | 3,143            | 3,150            |
| General Purpose Debt Service                                       | 3,699           | -                | 8               | -                | 3,707            |
| Capital:   |                 |                  |                 |                  |                  |
| Permanent Improvement Bonds  | -               | -                | 38              | -                | 38               |
| Certificates of Obligation   | -               | 41               | 46              | -                | 87               |
| Road & State Highway Bonds<br>and Certificates of Obligation       | -               | -                | 121             | -                | 121              |
| Capital Grants   | -               | -                | 7               | 1,529            | 1,536            |
| Non-major Governmental Funds                                       | 46              | 11,468           | 34              | 13,596           | 25,144           |
| Proprietary Fund   | -               | 1,083            | 51              | 134              | 1,268            |
| Total - governmental activities                                    | <u>37,495</u>   | <u>65,196</u>    | <u>545</u>      | <u>18,402</u>    | <u>121,638</u>   |
| Less:  |                 |                  |                 |                  |                  |
| Allowance for uncollectibles                                       | (12,177)        | (27,035)         | -               | -                | (39,212)         |
| Allowance for long-term collections                                | (20,147)        | (10,357)         | -               | -                | (30,504)         |
| Total - governmental activities, net                               | <u>\$ 5,171</u> | <u>\$ 27,804</u> | <u>\$ 545</u>   | <u>\$ 18,402</u> | <u>\$ 51,922</u> |
| Amounts not scheduled for collection<br>during the subsequent year | <u>\$ 20</u>    | <u>\$ 25,396</u> | <u>\$ -</u>     | <u>\$ -</u>      | <u>\$ 25,416</u> |

Note: Includes blended component units.

**3. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**A. Explanation of differences between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position**

The governmental fund balance sheet includes a reconciliation between the *governmental fund balance* on the fund financial statements and *total net position of governmental activities* on the government-wide financial statements.

The following schedule gives the details of each of the reconciling items:

|   |                        |                                     |
|---|------------------------|-------------------------------------|
| <b>Governmental fund balance</b>  |                        | <b>\$ 416,123,655</b>               |
| <b><u>Difference due to capital assets</u></b>                            |                        |                                     |
| Capital assets (excluding Internal Service Funds)                         | 2,327,212,542          |                                     |
| Accumulated Depreciation (excluding Internal Service Funds)               | <u>(1,104,529,937)</u> | 1,222,682,605                       |
| <b><u>Difference due to receivables and other assets</u></b>              |                        |                                     |
| Taxes receivable (including penalties and interest)                       | 2,056,250              |                                     |
| Accounts receivable, net of allowances (excluding Internal Service Funds) | 22,653,323             |                                     |
| Debt issuance costs   | <u>5,463,358</u>       | 30,172,931                          |
| <b><u>Difference due to current liabilities</u></b>                       |                        |                                     |
| Deferred revenue  | 3,114,449              |                                     |
| Interest payable  | <u>(2,652,726)</u>     | 461,723                             |
| <b><u>Difference due to non-current liabilities</u></b>                   |                        |                                     |
| Capital lease obligations   | (1,330,610)            |                                     |
| Arbitrage   | (63,278)               |                                     |
| Landfill remediation  | (2,275,000)            |                                     |
| Other post-employment benefits  | (52,840,782)           |                                     |
| Compensated absences (excluding Internal Service Funds)                   | (32,413,717)           |                                     |
| Debt payable*   | <u>(663,721,529)</u>   | (752,644,916)                       |
| <b><u>Difference due to Internal Service Funds</u></b>                    |                        |                                     |
| Net position of Self-Insurance Fund                                       | 11,676,469             |                                     |
| Net position of Employee Health Benefit Fund                              | <u>22,839,204</u>      | 34,515,673                          |
| *Net of unamortized premiums, discounts, and loss of refundings           |                        |                                     |
| <b>Government-wide net position</b>                                       |                        | <b><u><u>\$ 951,311,671</u></u></b> |

**B. Explanation of differences between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-wide Statement of Activities**

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between the *change in governmental fund balance* on the fund financial statements and *change in total net position of governmental activities* on the government-wide financial statements.

The following schedule gives the details of each of the reconciling items:

|   |                    |                                      |
|---|--------------------|--------------------------------------|
| <b>Change in governmental fund balance</b>  |                    | <b>\$ 20,953,339</b>                 |
| <b><u>Amount by which depreciation exceeds capital outlay expense and other capital related transactions</u></b>    |                    |                                      |
| Capital outlay <sup>(1)</sup>   | 76,070,200         |                                      |
| Depreciation expense (excludes Internal Service Funds)  | (92,015,362)       |                                      |
| Capitalized current expenditures  | 792,467            |                                      |
| Land annexed by other governmental entity   | <u>(904,546)</u>   | (16,057,241)                         |
| <b><u>Revenues that do not provide current financial resources<sup>(2)</sup></u></b>                                |                    |                                      |
| Excess of capital asset donated revenue over disposal revenue   | 11,682,791         |                                      |
| Property tax and penalty and interest revenues  | (411,159)          |                                      |
| Accounts receivable, net of allowances  | 2,968,983          |                                      |
| Arbitrage   | <u>69,754</u>      | 14,310,369                           |
| <b><u>Long-term debt and related items</u></b>  |                    |                                      |
| Debt payments   | 135,610,130        |                                      |
| Debt issuances (includes any premiums/discounts)  | (129,827,000)      |                                      |
| Deferral of debt issuance costs (amortized over life of debt)   | 1,483,762          |                                      |
| Accrued interest expense  | 38,719             |                                      |
| Accretion of capital appreciation bond interest   | (93,400)           |                                      |
| Amortization of debt premiums   | 4,908,152          |                                      |
| Amortization of debt discounts  | (31,208)           |                                      |
| Amortization of debt issuance costs   | (784,101)          |                                      |
| Amortization of loss on refunding bonds   | <u>(2,170,160)</u> | 9,134,894                            |
| <b><u>Expenses that do not require the use of current financial resources<sup>(2)</sup> or have not matured</u></b> |                    |                                      |
| Reduction of landfill liability - non-current   | 1,320,525          |                                      |
| Other post-employment benefits  | (52,840,782)       |                                      |
| Compensated absence adjustment - non-current (excludes Internal Service Funds)                                      | <u>(7,547,998)</u> | (59,068,255)                         |
| <b><u>Internal Service Funds change in net position</u></b>   |                    |                                      |
| Self-Insurance Fund   | (1,158,651)        |                                      |
| Employee Health Benefit Fund  | <u>(2,518,778)</u> | (3,677,429)                          |
| <b>Change in government-wide net position</b>   |                    | <b><u><u>\$ (34,404,323)</u></u></b> |

(1) The difference between capital outlay at government-wide compared to in the governmental funds is:

|   |                      |
|---|----------------------|
| capital outlay in the governmental funds                  | \$ 77,841,388        |
| non-Travis County assets related to road projects         | (1,500,000)          |
| assets owned or maintained by other governmental agencies | (506,640)            |
| elimination for fund financial statement presentation     | 235,452              |
|   | <u>\$ 76,070,200</u> |

(2) Eliminations for government-wide statements for current expenditures and revenues are:

|  |                     |
|--|---------------------|
| elimination between General Fund and Grants                      | \$ (96,149)         |
| elimination for operating lease between General Fund and a grant | (284,216)           |
|  | <u>\$ (380,365)</u> |

#### **4. AD VALOREM (PROPERTY) TAXES**

The County's property tax is levied each October 1 on the assessed value listed as of the prior January 1, the date a lien attaches, for all real and personal property located in the County. The assessment ratio is 100 percent of fair market value for the roll levied October 1. Taxes are due by January 31 following the October 1 statement date and become delinquent on February 1, at which time penalty and interest begin to accrue. Total value for County property on the 2012 tax roll was approximately \$100,657,777,296 (net of exemptions) and produced a total levy of \$503,473,218, excluding blended component units. Collections on this levy were recognized as revenue in fiscal year 2013 in the governmental fund financial statements.

The County is permitted by Article VIII, Section 9 of the State of Texas Constitution to levy taxes up to \$0.80 per \$100 of assessed valuation for general governmental services including payment of principal and interest on general obligation long-term debt and maintenance of roads and bridges. Title 6, Chapters 256.052 and 256.054 of Vernon's Texas Transportation Statutes permits the County to collect an additional \$0.15 per \$100 assessed valuation for road and bridge purposes and \$0.30 per \$100 assessed valuation for road and bridge and flood control purposes, respectively. However, for the October 2012 tax roll, all required taxes to be used for general government purposes were levied under Article VIII, Section 9.

At October 1, 2012 (tax levy for fiscal year 2013 revenues) the County tax rate was \$0.5001 per \$100 valuation, of which \$0.0784 was used for payment of long-term debt requirements. The County, therefore, has legal margins of \$0.2999, \$0.1500 and \$0.3000 and could raise up to \$301,872,674, \$150,986,666 and \$301,973,332, respectively, of additional taxes per year from the 2012 tax roll assessed valuation of \$100,657,777,296 before the limit is reached.

The appraisal of property within the County is the responsibility of the Travis Central Appraisal District, which is required under the Property Tax Code to assess all property within the appraisal district on the basis of 100 percent of its appraised value, and is prohibited from applying any assessment ratios. The value of property within the County must be reviewed every three years by the appraisal district unless the County, at its own expense, requires more frequent reviews. The County may challenge the appraised values through various appeals and, if necessary, legal action. Under this legislation, the County continues to set tax rates on county property.

#### **Road Districts**

Property tax for the road districts is to be levied each October 1 on the assessed value listed as of the prior January 1 for all property within each road district. The Commissioners' Court will levy and collect taxes within each road district, as required. Debt issued by the road districts is payable from the proceeds of this ad valorem tax to be levied without legal limitation as to rate or amount on all of the taxable property within the road districts. Article III, Section 52 of the State of Texas Constitution, as amended, permits each road district to issue bonds in any amount not to exceed 25 percent of the assessed valuation of the real property of the road district.

As of September 30, 2013, Northwest Travis County Road District No. 3 (NWTCRD No. 3) is one of two active road districts that is ad valorem tax-supported for repayment of debt. The total value for NWTCRD No. 3 property on the 2012 tax roll was approximately \$434,914,360 and produced a total levy of \$565,389. At October 1, 2012 (tax levy for fiscal year 2013), the NWTCRD No. 3 tax rate was \$0.1300 per \$100 valuation.

Travis County Bee Cave Road District No. 1 (TCBCRD No. 1) is the other active road district that is ad valorem tax-supported. The total value for TCBCRD No. 1 property on the 2012 tax roll was approximately \$158,093,998 and produced a total levy of \$1,106,869. At October 1, 2012 (tax levy for fiscal year 2013), the TCBCRD No. 1 tax rate was \$0.7000 per \$100 valuation.

**5. INTERFUND TRANSACTIONS**

Although all interfund activity within the County is eliminated in the government-wide financial statements, it remains intact in the fund financial statements.

Interfund transfers for the year ended September 30, 2013 were:

|   | <b>Transfers in:</b> |                         |                                     |                           | <b>Totals</b>        |
|---|----------------------|-------------------------|-------------------------------------|---------------------------|----------------------|
|   | <b>General</b>       | <b>Operating Grants</b> | <b>General Purpose Debt Service</b> | <b>Other Governmental</b> |                      |
| <b>Transfers out:</b>                                     |                      |                         |                                     |                           |                      |
| General   | \$ -                 | \$ 5,575                | \$ -                                | \$ 13,873,988             | \$ 13,879,563        |
| Operating Grants  | 3,420                | -                       | -                                   | -                         | 3,420                |
| Capital:  |                      |                         |                                     |                           |                      |
| Permanent Improvement Bonds                               | -                    | -                       | 312,900                             | -                         | 312,900              |
| Certificates of Obligation                                | -                    | -                       | 773,258                             | -                         | 773,258              |
| Road & State Highway Bonds and Certificates of Obligation | -                    | -                       | 533,046                             | -                         | 533,046              |
| Other Governmental  | 1,066,441            | -                       | -                                   | -                         | 1,066,441            |
| <b>Totals</b>   | <b>\$ 1,069,861</b>  | <b>\$ 5,575</b>         | <b>\$ 1,619,204</b>                 | <b>\$ 13,873,988</b>      | <b>\$ 16,568,628</b> |

Transfers are used to (1) move revenues from the fund that the statute or budget requires to collect them to the fund that the statute or budget requires to expend them, and (2) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Interfund receivables and payables at September 30, 2013 were:

|   | <b>Due From:</b>    |                              |                    |                  | Totals              |
|---|---------------------|------------------------------|--------------------|------------------|---------------------|
|   | General             | General Purpose Debt Service | Other Governmental | Internal Service |                     |
| <b>Due To:</b>  |                     |                              |                    |                  |                     |
| General   | \$ -                | \$ -                         | \$ 3,101           | \$ 76,303        | \$ 79,404           |
| Operating Grants  | 2,690,249           | -                            | -                  | 627              | 2,690,876           |
| Capital:  |                     |                              |                    |                  |                     |
| Permanent Improvement Bonds                               | -                   | 21                           | -                  | -                | 21                  |
| Road & State Highway Bonds and Certificates of Obligation | -                   | 1,898                        | -                  | -                | 1,898               |
| Capital Grants  | 1,586,841           | -                            | -                  | -                | 1,586,841           |
| Other Governmental  | 118,908             | -                            | -                  | 7,825            | 126,733             |
| Internal Service  | -                   | -                            | -                  | 89               | 89                  |
| <b>Totals</b>   | <b>\$ 4,395,998</b> | <b>\$ 1,919</b>              | <b>\$ 3,101</b>    | <b>\$ 84,844</b> | <b>\$ 4,485,862</b> |

These balances resulted from the time lag between the dates that interfund services are provided or reimbursable expenditures occur and payments between funds are made. Interfund balances are expected to be repaid within one year from the date of the financial statements and are routine in nature.

**6. DEPOSITS AND INVESTMENTS**

**Deposits**

The Commissioners’ Court has developed a formal investment policy for the County that is consistent with state statutes. The County’s policy states they will use the “prudent investor rule” in investment decisions. The objectives of the County’s policy are to ensure the safety of the principal, maintain adequate liquidity, and yield the highest possible return subject to the first two principles.

The County’s investment policy requires collateralization with a fair market value equal to at least 105 percent of their funds in excess of \$250,000, the amount insured by the Federal Deposit Insurance Company. The County’s depository agreement with JPMorgan Chase Bank also requires collateralization with a fair market value equal to at least 105 percent of County funds in excess of \$250,000 on deposit in the bank for interest bearing accounts and \$250,000 on deposit in the bank for non-interest bearing accounts. All of the pledged collateral for the County’s demand deposits and time deposits are U.S. Treasury securities or U.S. Government agency securities. The depository agreements state that collateral shall consist of one or more of the following: United States Treasury securities, Federal National Mortgage Association (Fannie Mae) securities, Federal Farm Credit Bank (FFCB) securities, Federal Home Loan Bank (FHLB) agencies, and Federal Home Loan Mortgage Corporation (Freddie Mac) securities.

This collateral is held by the Federal Reserve Bank of New York, which in the case of default by JPMorgan Chase will act as agent for Travis County, in a fiduciary account held in the name of JPMorgan Chase and Travis County and pledged to Travis County. During fiscal year 2013, collateral coverage was more than the 105 percent of the County's bank balances required by policy on all days during the year, including September 30, 2013.

Deposits, including non-participating interest earning investment contracts, are stated at cost plus accrued interest, if any, and the carrying amounts are displayed on the balance sheet as "Cash", "Certificates of Deposit", or a component of "Pooled Cash". For cash management, the County has pooled cash and certain investments. At year-end, an individual fund may have a negative balance in pooled cash, in which case the fund reports the negative amount as "due to" the General Fund. Interest revenue from pooled cash is allocated to participating funds monthly on an average daily balance basis. Deposits of blended component units are stated at cost plus accrued interest, if any, and the carrying amounts are displayed on the balance sheet as "Cash and Pooled Cash".

### **Investments**

The County is authorized to purchase, sell, and invest its funds as well as funds under its control in accordance with the Texas Public Funds Investment Act, Government Code Chapter 2256 and its subsequent amendments, and Travis County Code, Chapter 23, Investment Policy and Procedures. During the fiscal period, the County's investments consisted of U.S. government securities, U.S. government agency securities, certificates of deposit, commercial paper, participation in three local government investment pools (TexPool, TexasTERM, and TexSTAR), municipal bonds, and a mutual fund. The carrying amount of investments as of September 30, 2013 is displayed on the balance sheet as "Investments" or as a component of "Pooled Cash".

The County's adoption of GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, requires some investments be reported at fair value. TexPool operates in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. TexPool uses amortized cost rather than market value to report net assets to compute share prices. Accordingly, the fair value of the position in TexPool is the same as the value of TexPool shares. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. The Advisory Board members review the investment policy and management fee structure.

TexasTERM is organized in conformity with the Texas Public Funds Investment Act of the Texas Government Code. It provides for a fixed-rate, fixed-term investment for a period of 60 days to one year and includes TexasDAILY, a portfolio of the Local Government Pool, providing daily access to funds. An Advisory Board, composed of participants in TexasTERM and other parties who do not participate in the Pool, has responsibility for the overall management of the Pool, including formulation and implementation of its Investment and Operating Policies. PFM Asset Management LLC, a leading national financial and investment advisory firm, is the investment advisor to the Pool. TexasTERM's TexasDAILY portfolio maintains a Net Asset Value of approximately \$1 per share and is a Rule 2a7-like pool.

TexSTAR is a local government investment pool organized under the authority of the Interlocal Cooperation Act, Chapter 791, of the Texas Government Code. TexSTAR is governed by a

five-member board of directors composed of three participant members, one representative from J.P. Morgan Investment Management Inc. (JPMIM), and one representative from First Southwest Asset Management to provide for the joint investment of participants' public funds. JPMIM serves as investment manager to TexSTAR while First Southwest Asset Management provides administrative services, participant support, and marketing services. TexSTAR, a Rule 2a7-like pool, reports its investments using amortized cost rather than market value. TexSTAR maintains a Net Asset Value of approximately \$1 per share.

TexPool, TexasTERM, and TexSTAR are rated AAAM by Standard & Poor's. As a requirement to maintain the rating, weekly portfolio information must be submitted to Standard & Poor's for review. TexPool is also required to send portfolio information to the office of the State Comptroller of Public Accounts.

As of September 30, 2013, the County had the following investments:

| Investment at September 30, 2013    | Fair Value            | Weighted Average Maturity (Years) |
|-------------------------------------|-----------------------|-----------------------------------|
| Certificates of Deposit             | \$ 21,602,148         | N/A                               |
| Government Agencies                 | 349,645,864           | 2.53                              |
| Government Treasuries               | 10,264,840            | 1.86                              |
| Mutual Funds                        | 54,766                | 0.00                              |
| Municipal Bonds                     | 8,682,277             | 0.62                              |
| Commercial Paper                    | 31,690,715            | 0.20                              |
| Local Government Investment Pools   | 110,985,250           | 0.00                              |
| Total fair value                    | <u>\$ 532,925,860</u> |                                   |
| Portfolio weighted average maturity |                       | 1.72                              |

Note: Cash and pooled cash, restricted cash, investments, and certificates of deposit for County funds at September 30, 2013 total \$569,493,806. The total fair value amount of \$532,925,860 excludes cash of \$36,567,946.

*Interest Rate Risk.* In accordance with its investment policy, the County manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to 912 days or less. Individual security types are limited as well, with the longest permitted maturity of seven years for government treasuries.

*Credit Risk.* State law limits investment in municipal bonds to at least an A rating or its equivalent by a nationally recognized investment rating firm, and likewise the County also requires a minimum rating of A or its equivalent. For commercial paper, state law limits investments to a rating not less than A-1 or P-1 by at least two nationally recognized credit rating agencies. The County's Investment Policy limits commercial paper to a rating not less than A-1 by Standard and Poor's and P-1 by Moody's Investors Service. The County does not have credit limits on government agency securities. The County's investments in government agencies carry the implicit guarantee of the U.S. government. The County's Investment Policy requires that certificates of deposit be either federally insured or collateralized. For local government investment pools, the County's Investment Policy requires a continuous rating no lower than AAA or AAAM.

As of September 30, 2013, the ratings of the County's investments were as follows:

| Investment at September 30, 2013  | Standard & Poor's Rating |
|-----------------------------------|--------------------------|
| Certificates of Deposit           | N/A                      |
| Fannie Mae                        | AA+                      |
| Freddie Mac                       | AA+                      |
| Federal Home Loan Bank            | AA+                      |
| Federal Farm Credit Bureau        | AA+                      |
| Mutual Funds                      | N/A                      |
| Municipal Bonds                   | AA-/MIG1                 |
| Commercial Paper                  | A-1                      |
| Local Government Investment Pools | AAAm                     |
| U.S. Treasuries                   | AA+                      |

*Concentration of Credit Risk.* The concentration of credit risk is the risk of loss attributable to the magnitude of a government's investment in a single issuer. The County's Investment Policy limits the percentage of the combined portfolios for each type of eligible investment to reduce the risk of principal loss as follows:

| Investment at September 30, 2013 | % of Portfolio | Portfolio Limit |
|----------------------------------|----------------|-----------------|
| Certificates of Deposit          | 4%             | 50%             |
| Government Agencies              | 65%            | 75%             |
| Government Treasuries            | 2%             | 100%            |
| Mutual Funds                     | 0%             | 20%             |
| Municipal Bonds                  | 2%             | 20%             |
| Commercial Paper                 | 6%             | 20%             |
| TexPool                          | 8%             | 50%             |
| TexStar                          | 5%             | 30%             |
| TexasDaily                       | 8%             | 30%             |

Information regarding investments in any one issuer that represents five percent or more of the County's total investments must be disclosed under GASB Statement No. 40, *Deposit and Investment Risk Disclosures – an amendment of GASB Statement No. 3*, excluding investments issued or explicitly guaranteed by the U.S. government, investments in mutual funds, and investments in external investment pools. At September 30, 2013, the County's investments which require disclosure are as follows:

| Issuer                     | Fair Value     | % of Portfolio |
|----------------------------|----------------|----------------|
| Fannie Mae                 | \$ 100,569,485 | 19%            |
| Freddie Mac                | 99,738,215     | 18%            |
| Federal Farm Credit Bureau | 78,648,707     | 15%            |
| Federal Home Loan Bank     | 70,689,457     | 13%            |

**7. CAPITAL ASSETS**

Capital asset activity for the year ended September 30, 2013 is as follows:

|  | Beginning<br>Balance | Increases      | Reclassifications<br>and Adjustments | (Decreases)    | Ending<br>Balance |
|--|----------------------|----------------|--------------------------------------|----------------|-------------------|
| <b>Governmental Activities</b>                 |                      |                |                                      |                |                   |
| Capital assets not being depreciated:          |                      |                |                                      |                |                   |
| Land and land improvements                     | \$ 239,080,278       | \$ 16,116,939  | \$ -                                 | \$ -           | \$ 255,197,217    |
| Land infrastructure                            | 65,339,140           | 3,303,528      | 4,119,787                            | (904,546)      | 71,857,909        |
| Construction in progress                       | 76,952,637           | 13,130,942     | (55,084,534)                         | -              | 34,999,045        |
| Total capital assets<br>not being depreciated  | 381,372,055          | 32,551,409     | (50,964,747)                         | (904,546)      | 362,054,171       |
| Capital assets being depreciated:              |                      |                |                                      |                |                   |
| Property, plant, and equipment:                |                      |                |                                      |                |                   |
| Buildings                                      | 494,466,985          | 9,265,788      | 8,689                                | -              | 503,741,462       |
| Improvements other than buildings              | 72,691,436           | 1,293,415      | 19,470,467                           | -              | 93,455,318        |
| Machinery and equipment                        | 142,104,125          | 24,437,591     | 618,812                              | (13,184,661)   | 153,975,867       |
| Assets under capital lease                     | 2,219,194            | -              | -                                    | -              | 2,219,194         |
| Leasehold improvements                         | 961,528              | 55,001         | -                                    | -              | 1,016,529         |
| Infrastructure (other than land)               | 1,160,322,041        | 21,296,340     | 30,866,779                           | (1,206,664)    | 1,211,278,496     |
| Total capital assets<br>being depreciated      | 1,872,765,309        | 56,348,135     | 50,964,747                           | (14,391,325)   | 1,965,686,866     |
| Less accumulated depreciation:                 |                      |                |                                      |                |                   |
| Property, plant, and equipment:                |                      |                |                                      |                |                   |
| Buildings                                      | (137,810,747)        | (13,900,774)   | (40)                                 | -              | (151,711,561)     |
| Improvements other than buildings              | (16,728,909)         | (2,475,775)    | -                                    | -              | (19,204,684)      |
| Machinery and equipment                        | (96,804,138)         | (14,282,669)   | 366,029                              | 12,830,575     | (97,890,203)      |
| Assets under capital lease                     | (388,453)            | (377,241)      | (366,029)                            | -              | (1,131,723)       |
| Leasehold improvements                         | (376,854)            | (213,336)      | -                                    | -              | (590,190)         |
| Infrastructure (other than land)               | (774,594,816)        | (60,769,050)   | 40                                   | 1,206,664      | (834,157,162)     |
| Total accumulated depreciation                 | (1,026,703,917)      | (92,018,845)   | -                                    | 14,037,239     | (1,104,685,523)   |
| Total capital assets<br>being depreciated, net | 846,061,392          | (35,670,710)   | 50,964,747                           | (354,086)      | 861,001,343       |
| Total capital assets, net                      | \$ 1,227,433,447     | \$ (3,119,301) | \$ -                                 | \$ (1,258,632) | \$ 1,223,055,514  |

Note: Decreases include retirements and other dispositions.

Depreciation expense in fiscal year 2013 was charged to functions/programs of the primary government as follows:

| <u>Governmental Activities</u>            | <u>Depreciation<br/>Expense</u> |
|---|---------------------------------|
| General government                        | \$ 10,334,829                   |
| Justice system                            | 2,657,506                       |
| Public safety                             | 2,702,199                       |
| Corrections and rehabilitation            | 6,697,415                       |
| Health and human services                 | 2,431,069                       |
| Infrastructure and environmental services | 64,142,230                      |
| Community and economic development        | 3,053,597                       |
| Total depreciation expense                | <u>\$ 92,018,845</u>            |

Construction in progress consists of the following at September 30, 2013:

| <u>Description</u>                          | <u>Amount</u>        |
|---|----------------------|
| Roads (overlay and road expansion projects) | \$ 24,342,266        |
| Onion Creek and other park projects         | 4,990,458            |
| Drainage Systems                            | 2,095,470            |
| Bridges                                     | 2,091,898            |
| Land infrastructure (parks & open space)    | 1,104,746            |
| County-wide ERP System                      | 195,332              |
| Sidewalks                                   | 178,875              |
| Total construction in progress              | <u>\$ 34,999,045</u> |

**8. LONG-TERM DEBT**

The following is a summary of long-term debt transactions of the County, including blended component units, for the year ended September 30, 2013.

|                                   | Beginning<br>Balance  | Additions             | Reductions              | Ending Balance        | Due Within One<br>Year |
|-----------------------------------|-----------------------|-----------------------|-------------------------|-----------------------|------------------------|
| <b>Governmental Activities</b>    |                       |                       |                         |                       |                        |
| Debt payable:                     |                       |                       |                         |                       |                        |
| General obligation bonds          | \$ 240,960,000        | \$ 43,975,000         | \$ (41,840,000)         | \$ 243,095,000        | \$ 12,360,000          |
| Refunding bonds <sup>1</sup>      | 178,516,335           | 55,433,400            | (55,345,000)            | 178,604,735           | 20,200,000             |
| Certificates of obligation        | 236,090,000           | 21,025,000            | (32,480,000)            | 224,635,000           | 24,735,000             |
|                                   | <u>655,566,335</u>    | <u>120,433,400</u>    | <u>(129,665,000)</u>    | <u>646,334,735</u>    | <u>57,295,000</u>      |
| Less deferred amounts:            |                       |                       |                         |                       |                        |
| Loss on refundings                | (5,326,456)           | (5,126,681)           | 2,522,219               | (7,930,918)           | -                      |
| Add:                              |                       |                       |                         |                       |                        |
| Unamortized discounts             | (319,510)             | -                     | 31,208                  | (288,302)             | -                      |
| Unamortized premiums              | 21,543,658            | 9,487,000             | (5,424,644)             | 25,606,014            | -                      |
| Total debt payable                | <u>671,464,027</u>    | <u>124,793,719</u>    | <u>(132,536,217)</u>    | <u>663,721,529</u>    | <u>57,295,000</u>      |
| Capital leases                    | 1,745,750             | -                     | (415,140)               | 1,330,610             | 429,006                |
| Claims and judgments <sup>2</sup> | 13,421,543            | 59,083,591            | (55,872,502)            | 16,632,632            | 11,511,235             |
| Compensated absences              | 33,188,492            | 30,823,966            | (31,471,427)            | 32,541,031            | 16,047,230             |
| Other long-term liabilities:      |                       |                       |                         |                       |                        |
| Arbitrage                         | 133,032               | -                     | (69,754)                | 63,278                | 56,063                 |
| Landfill post-closure care        | 3,595,525             | -                     | (1,320,525)             | 2,275,000             | 60,000                 |
| Other post-employment benefits    | -                     | 52,840,782            | -                       | 52,840,782            | -                      |
| Total long-term liabilities       | <u>\$ 723,548,369</u> | <u>\$ 267,542,058</u> | <u>\$ (221,685,565)</u> | <u>\$ 769,404,862</u> | <u>\$ 85,398,534</u>   |

<sup>1</sup> Addition to the refunding bonds includes \$93,400 for accretion of interest on the capital appreciation bonds.

<sup>2</sup> Beginning balance for claims and judgments is restated for change from statutory basis to GAAP (see Note 15).

At September 30, 2013, \$18,264,468 was available in the debt service funds (including blended component units in the amount of \$380,250) to service the long-term debt requirements. The general obligation debt payable in the government-wide financial statements includes cumulative accretion of interest on capital appreciation bonds in the amount of \$559,748. The unaccreted interest on the capital appreciation bonds is \$403,966.

The Internal Service Funds predominantly serve the governmental funds. Accordingly, long-term liabilities, including claims and judgments and compensated absences, reported in those funds are included as part of the above totals for governmental activities. At year end, \$127,314 of the Internal Service Funds compensated absences was included in the above amounts. As they relate to the governmental funds, the liabilities for arbitrage are typically liquidated by capital projects funds; liabilities for landfill post-closure care are typically liquidated by the General Fund; and liabilities for compensated absences are typically liquidated by the General Fund and special revenue funds.

**Long-Term Debt**

Long-term debt of the County consists of various issues of general obligation and refunding bonds and certificates of obligation. General obligation bonds include permanent improvement bonds, road bonds, and state highway system bonds. Permanent improvement and road bonds require voter approval at a public election before issuance, while certificates of

obligation, refunding, and state highway system bonds are issued upon the vote of the Commissioner's Court. General obligation, including state highway system bonds, refunding bonds and certificates of obligation are backed by the full faith and credit of the County. Debt service is primarily paid from ad valorem taxes.

| Issue   | Original<br>Balance   | Interest Rate<br>Range (%) | Maturity<br>Dates | Outstanding<br>Balance |
|---|-----------------------|----------------------------|-------------------|------------------------|
| <b>General Obligation Bonds</b>                       |                       |                            |                   |                        |
| <u>Unlimited Tax Road Bonds</u>                       |                       |                            |                   |                        |
| Series 2004   | \$ 7,830,000          | 3.38 - 4.38                | 2005 - 2024       | \$ 380,000             |
| Series 2005   | 1,150,000             | 3.75 - 4.38                | 2006 - 2025       | 110,000                |
| Series 2006   | 16,110,000            | 4.00 - 5.00                | 2007 - 2026       | 8,180,000              |
| Series 2007   | 35,725,000            | 4.00 - 4.50                | 2008 - 2027       | 28,500,000             |
| Series 2008   | 23,230,000            | 3.50 - 4.50                | 2009 - 2028       | 19,640,000             |
| Series 2008 (TCBCRD No. 1)                            | 14,725,000            | 4.00 - 5.88                | 2009 - 2032       | 12,850,000             |
| Series 2009   | 6,980,000             | 3.00 - 4.00                | 2010 - 2029       | 6,095,000              |
| Series 2010   | 3,610,000             | 2.00 - 4.13                | 2011 - 2030       | 3,225,000              |
| Series 2011   | 3,765,000             | 2.00 - 4.50                | 2012 - 2031       | 3,530,000              |
| Series 2012   | 21,920,000            | 2.00 - 3.25                | 2013 - 2032       | 21,400,000             |
| Series 2013   | 33,220,000            | 2.00 - 4.00                | 2014 - 2033       | 33,220,000             |
| <u>Limited Tax Permanent Improvement Bonds</u>        |                       |                            |                   |                        |
| Series 2004   | 4,090,000             | 3.30 - 4.30                | 2005 - 2024       | 200,000                |
| Series 2005   | 3,940,000             | 3.25 - 4.25                | 2006 - 2025       | 370,000                |
| Series 2006   | 44,010,000            | 4.00 - 5.00                | 2007 - 2026       | 22,030,000             |
| Series 2007   | 21,005,000            | 4.00 - 5.00                | 2008 - 2027       | 16,760,000             |
| Series 2008   | 3,795,000             | 4.00 - 4.38                | 2009 - 2028       | 3,230,000              |
| Series 2009   | 6,705,000             | 3.00 - 4.00                | 2010 - 2029       | 5,855,000              |
| Series 2010   | 11,315,000            | 2.00 - 4.13                | 2011 - 2030       | 10,095,000             |
| Series 2011   | 1,855,000             | 2.00 - 4.50                | 2012 - 2031       | 1,735,000              |
| Series 2012   | 32,240,000            | 1.50 - 3.38                | 2013 - 2032       | 31,470,000             |
| Series 2013   | 10,755,000            | 1.50 - 3.25                | 2014 - 2033       | 10,755,000             |
| <u>Limited Tax State Highway System Bonds</u>         |                       |                            |                   |                        |
| Series 2012   | 3,500,000             | 1.50 - 3.38                | 2013 - 2032       | 3,465,000              |
|   | <u>311,475,000</u>    |                            |                   | <u>243,095,000</u>     |
| <b>Refunding Bonds</b>                                |                       |                            |                   |                        |
| <u>Limited Tax Refunding Bonds</u>                    |                       |                            |                   |                        |
| Series 2004   | 33,455,000            | 2.50 - 5.00                | 2005 - 2020       | 3,585,000              |
| Series 2005   | 30,745,000            | 3.50 - 5.50                | 2008 - 2016       | 9,270,000              |
| Series 2009   | 31,905,000            | 2.00 - 5.00                | 2010 - 2019       | 13,205,000             |
| Series 2010   | 27,090,000            | 2.00 - 5.00                | 2011 - 2022       | 18,850,000             |
| Series 2010A  | 22,460,000            | 2.00 - 5.00                | 2012 - 2023       | 8,935,000              |
| Series 2012   | 33,660,000            | 2.00 - 5.00                | 2014 - 2026       | 33,660,000             |
| Series 2012 Taxable                                   | 21,680,000            | 0.30 - 2.15                | 2013 - 2020       | 20,895,000             |
| <u>Unlimited Tax Refunding Bonds</u>                  |                       |                            |                   |                        |
| Series 2005   | 53,670,000            | 3.50 - 5.50                | 2008 - 2022       | 47,260,000             |
| Series 2005 (NWTCRD No. 3)                            | 4,765,000             | 3.00 - 4.00                | 2005 - 2014       | 600,000                |
| Series 2006   | 23,470,000            | 3.65 - 4.38                | 2007 - 2022       | 21,470,000             |
| Capital Appreciation Bonds                            |                       |                            |                   |                        |
| Principal   |                       | * 4.25                     | 2016 - 2020       | \$ 314,987             |
| Accretion of Interest                                 |                       |                            |                   | 559,748                |
| CAB Series Maturities                                 |                       |                            |                   | 874,735                |
|   | <u>282,900,000</u>    |                            |                   | <u>178,604,735</u>     |
| <b>Certificates of Obligation</b>                     |                       |                            |                   |                        |
| <u>Limited Tax</u>                                    |                       |                            |                   |                        |
| Series 2006   | 23,925,000            | 4.00 - 4.40                | 2007 - 2026       | 2,425,000              |
| Series 2007   | 26,705,000            | 4.00 - 4.40                | 2008 - 2027       | 11,435,000             |
| Series 2007-A   | 24,500,000            | 4.00 - 5.00                | 2009 - 2028       | 20,295,000             |
| Series 2008   | 23,175,000            | 3.25 - 4.25                | 2009 - 2028       | 7,830,000              |
| Series 2009   | 17,730,000            | 2.00 - 2.38                | 2010 - 2014       | 3,735,000              |
| Series 2010 Taxable                                   | 14,305,000            | 0.74 - 4.15                | 2011 - 2018       | 9,640,000              |
| Series 2010   | 100,305,000           | 2.00 - 5.00                | 2011 - 2030       | 91,705,000             |
| Series 2011 Taxable                                   | 22,715,000            | 0.47 - 4.21                | 2012 - 2021       | 18,790,000             |
| Series 2011   | 20,355,000            | 2.00 - 5.00                | 2012 - 2031       | 15,405,000             |
| Series 2012   | 27,150,000            | 2.13 - 4.00                | 2013 - 2017       | 22,350,000             |
| Series 2013   | 21,025,000            | 3.00 - 3.38                | 2014 - 2018       | 21,025,000             |
|   | <u>321,890,000</u>    |                            |                   | <u>224,635,000</u>     |
| Total Bonds and Certificates<br>of Obligation Payable | <u>\$ 916,265,000</u> |                            |                   | <u>\$ 646,334,735</u>  |

\* effective interest rate

Note: This chart includes blended component units.

Debt Service Requirements:

The annual debt service requirements for all general obligation bonds and certificates of obligation outstanding at September 30, 2013, including blended component units, are as follows:

| Maturity  | General Obligation Bonds |                      | Refunding Bonds       |                      | Certificates of Obligation |                      | Total                 |
|-----------|--------------------------|----------------------|-----------------------|----------------------|----------------------------|----------------------|-----------------------|
|           | Principal                | Interest             | Principal             | Interest             | Principal                  | Interest             |                       |
| 2014      | \$ 12,360,000            | \$ 9,007,025         | \$ 20,200,000         | \$ 7,147,934         | \$ 24,735,000              | \$ 9,123,388         | \$ 82,573,347         |
| 2015      | 12,625,000               | 8,139,407            | 22,060,000            | 6,227,402            | 21,690,000                 | 8,126,183            | 78,867,992            |
| 2016      | 12,815,000               | 7,707,867            | 21,819,507            | 6,017,181            | 22,260,000                 | 7,318,208            | 77,937,763            |
| 2017      | 13,330,000               | 7,262,438            | 21,434,780            | 5,267,661            | 20,405,000                 | 6,571,557            | 74,271,436            |
| 2018      | 13,855,000               | 6,803,513            | 21,285,000            | 3,734,277            | 14,145,000                 | 5,980,813            | 65,803,603            |
| 2019-2023 | 69,260,000               | 26,755,585           | 60,490,448            | 9,230,903            | 50,370,000                 | 22,807,546           | 238,914,482           |
| 2024-2028 | 72,865,000               | 13,320,338           | 11,315,000            | 527,625              | 52,855,000                 | 10,922,018           | 161,804,981           |
| 2029-2033 | 35,985,000               | 2,781,160            | -                     | -                    | 18,175,000                 | 949,719              | 57,890,879            |
|           | <u>\$ 243,095,000</u>    | <u>\$ 81,777,333</u> | <u>\$ 178,604,735</u> | <u>\$ 38,152,983</u> | <u>\$ 224,635,000</u>      | <u>\$ 71,799,432</u> | <u>\$ 838,064,483</u> |

Defeased Debt:

In fiscal year 2013, the County used unspent proceeds from 2001 voter-approved Proposition 3 bonds to partially defease debt remaining that related to those bonds in the amount of \$19,935,000. The unspent proceeds were deposited in an irrevocable trust with an escrow agent. On September 30, 2013 defeased debt remaining unredeemed or unmatured amounted to \$15,035,000.

On September 30, 2013 defeased debt remaining unredeemed or unmatured from the 2010A, 2012, and 2012 (taxable) refunding issuances amounted to \$745,000, \$34,570,000 and \$20,085,000, respectively.

In September 1994, Southwest Travis County Road District No. 1 (SWTCRD No. 1) issued, delivered, and exchanged Special Assessment Refunding bonds for its previously issued Unlimited Tax Refunding bonds, Series 1990. Except for \$10,000 of unredeemed coupon bonds from the original 1985 issuance, all debt of SWTCRD No. 1 has been defeased, redeemed, or matured.

Refunded Debt:

In prior years, the County has issued refunding bonds to advance refund certain general obligation bonds, refunding bonds and certificates of obligation. The proceeds of the refunding bonds were deposited in an irrevocable trust with an escrow agent. The funds were used to purchase government securities, which will provide for all future debt service requirements.

In November 2012, the County issued Tax-Exempt Limited Tax Refunding Bonds in the amount of \$33,660,000. Proceeds from the sale were used to provide monies to advance refund previously issued Limited and Unlimited Tax Bonds and Limited Tax Certificates of Obligation totaling \$36,560,000. The County realized an economic gain of \$2,381,470 on a savings of \$2,782,518.

Also in November 2012, the County issued Taxable Limited Tax Refunding Bonds in the amount of \$21,680,000. Proceeds from the sale were used to provide monies to advance refund previously issued Limited Tax Refunding Bonds totaling \$20,085,000. The County realized an economic gain of \$1,362,639 on a savings of \$1,453,894.

**New Debt:**

In May 2013, the County issued \$33,220,000 in Unlimited Tax Road Bonds, Series 2013. This issuance is part of the \$132,840,000 authorization approved on November 8, 2011. These bonds carry interest rates ranging from 2.0 percent to 4.0 percent. The road bonds mature in varying amounts in each of the years 2014 to 2033.

The County also issued \$10,755,000 of Limited Tax Permanent Improvement Bonds, Series 2013. This issuance is part of the \$82,105,000 authorization approved on November 8, 2011. These bonds carry interest rates ranging from 1.5 percent to 3.25 percent and mature in varying amounts in each of the years 2014 to 2033.

In addition to the bonds, the County also issued \$21,025,000 in Limited Tax Certificates of Obligation, Series 2013. The proceeds, including a premium in the amount of \$1,532,762, are to be used for the following:

1. \$13,146,016 for building construction and improvements;
2. \$3,551,500 to upgrade software and computer equipment;
3. \$2,866,342 for road and bridge projects;
4. \$2,302,015 for a firefighting aircraft;
5. \$588,989 for various other capital projects;
6. \$102,900 for cost of issuance.

The certificates, bearing an interest rate ranging from 3.0 percent to 3.375 percent, will mature in varying amounts in each of the years 2014 to 2018.

All new tax-exempt debt issued is subject to the federal arbitrage regulations discussed in Note 1.

**Future Borrowing:**

In a county-wide bond election held on November 7, 2000 (2000 Election), the electorate authorized the County to issue an additional \$28,000,000 of unlimited tax road bonds. Of the total of the County's \$27,300,000 Certificates of Obligation, Series 2001 (Series 2001 Certificates), \$4,000,000 was issued for road building purposes in-lieu-of a like amount of road bonds authorized by the 2000 Election. The County agreed and covenanted that it would not issue a like amount of the voter authorized road bonds, thereby leaving \$24,000,000 of the road bonds authorized by the 2000 Election remaining to be issued in the future and unencumbered by such "in-lieu-of" covenants. In 2002, \$22,000,000 of unlimited tax road bonds was issued as part of Series 2002-A pursuant to the 2000 Election and an additional \$1,515,000 was issued in 2012, thereby leaving \$485,000 of the road bonds authorized by the 2000 Election to be issued in the future.

In a county-wide bond election held on November 6, 2001 (2001 Election), the electorate authorized the County to issue an additional \$156,355,000 of unlimited tax road bonds of which \$89,330,000 was issued in 2002, \$31,660,000 in 2003, \$7,830,000 in 2004, \$1,150,000 in 2005, \$3,345,000 in 2006, \$19,900,000 in 2007, and \$950,000 in 2008, thereby leaving \$2,190,000 to be issued in the future. Also authorized by the electorate in the 2001 Election were \$28,600,000 limited tax permanent improvement bonds for County parks, of which \$13,000,000 was issued in 2002, \$4,335,000 in 2003, \$4,090,000 in 2004, \$3,940,000 in 2005, and \$3,035,000 in 2006, thereby leaving \$200,000 to be issued in the future.

In a county-wide bond election held on November 8, 2011 (2011 Election), the electorate authorized the County to issue an additional \$132,840,000 of unlimited tax road bonds of which \$20,405,000 was issued in 2012 and \$33,220,000 was issued in 2013, thereby leaving \$79,215,000 to be issued in the future. Also authorized by the electorate in the 2011 Election were \$82,105,000 limited tax permanent improvement bonds for County parks, of which \$32,240,000 was issued in 2012 and \$10,755,000 was issued in 2013, thereby leaving \$39,110,000 to be issued in the future.

**Other Debt**

Capital Leases:

In October 2010, Travis County entered into a five-year capital lease with Motorola Inc. for the purchase of hand-held radios to be funded by the General Fund. The County agreed to make installment payments over five years beginning with November 1, 2011, and will retain ownership of the radios at the end of the lease period.

Assets acquired under this capital lease are as follows:

| <u>Description</u>             | <u>Governmental<br/>Activities</u> |
|--------------------------------|------------------------------------|
| Radios                         | \$ 2,219,194                       |
| Less: accumulated depreciation | (1,131,723)                        |
| Total                          | <u>\$ 1,087,471</u>                |

Future minimum lease payments under this capital lease are as follows:

| <u>Fiscal Year</u>                          | <u>Lease<br/>Payments</u> |
|---|---------------------------|
| 2014  | \$ 473,444                |
| 2015  | 473,444                   |
| 2016  | 473,444                   |
| Total minimum lease payments                | 1,420,332                 |
| Less amount representing interest           | (89,722)                  |
| Present value of net minimum lease payments | <u>\$ 1,330,610</u>       |

Landfill Remediation:

State and federal laws and regulations require the County to place final covers on its landfill sites when waste acceptance has stopped and to perform certain maintenance and monitoring functions after closure. All County landfills have reached 100 percent capacity and are no longer accepting waste. The County has estimated the current cost of post-closure care to be \$2,275,000. The nature of the cost estimates includes ground water monitoring, annual maintenance, and development of a permanent leachate treatment/disposal system. Actual costs may be higher due to inflation, deflation, changes in technology, or changes in laws or regulations. There are currently no assets restricted for payment of landfill costs. Future costs may be covered by the County's various general revenue sources, statutorily allowed debt issuances, or both.

**9. CONDUIT DEBT OBLIGATIONS**

From time to time the Corporations established by Travis County have issued conduit debt in the name of the Corporations to provide financial assistance to private sector entities for various purposes of public interest. The obligation for repayment of the debt rests with the private party benefiting from the proceeds of such debt. Neither the County nor the Corporations are obligated in any manner for repayment of the debt. Accordingly, the borrowings are not reported as liabilities in the accompanying financial statements. These obligations typically include private entities providing credit enhancements collateralized by underlying assets.

The estimated amount of conduit debt outstanding at September 30, 2013 is as follows:

|   |                              |
|---|------------------------------|
| Travis County Housing Finance Corporation                       | \$ 147,528,874               |
| Travis County Health Facilities Development Corporation         | 225,965,000                  |
| Capital Industrial Development Corporation                      | 9,430,000                    |
| Travis County Cultural Education Facilities Finance Corporation | <u>20,735,000</u>            |
| Total   | <u><u>\$ 403,658,874</u></u> |

**10. OPERATING LEASES**

Travis County is committed under various leases for buildings and office space. These leases are considered for accounting purposes to be operating leases. Lease expenditures for the year ended September 30, 2013 amounted to \$1,420,053. Future minimum lease payments for these leases are as follows:

| <u>Fiscal Year</u> | <u>Future Minimum<br/>Lease Payments</u> |
|--------------------|--|
| 2014               | \$ 1,211,815                             |
| 2015               | 1,061,619                                |
| 2016               | 415,519                                  |
| 2017               | 95,219                                   |
| 2018               | 95,219                                   |
| 2019-2023          | 169,881                                  |
| 2024-2028          | 169,881                                  |
| 2029-2033          | 169,881                                  |
| 2034-2038          | <u>101,928</u>                           |
| Total              | <u><u>\$ 3,490,962</u></u>               |

## **11. RETIREMENT PLAN**

### **Plan Description**

Travis County provides retirement, disability, and death benefits for all of its non-temporary employees through a nontraditional defined benefit pension plan in the Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 641 nontraditional defined benefit pension plans. TCDRS issues an aggregated comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034, and online at [www.tcdrs.org](http://www.tcdrs.org).

The plan provisions are adopted by the governing body of each employer within the options available in the state statutes (TCDRS Act) governing TCDRS. Members can retire at age sixty and above with at least eight years of service; with thirty years of service regardless of age; or when the sum of their age and years of service equals seventy-five or more. Generally, members are vested after eight years of service, but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Additionally, members with prior service at certain qualifying organizations may also be able to use that service time to qualify for benefits. Members who withdraw their personal contributions upon termination forfeit pension benefits provided by their employer. Cost-of-living adjustments (COLA) are provided at the discretion of the Commissioners' Court.

Benefit amounts are determined by the sum of the employee's accumulated contributions with interest (personal account balance) and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the expected benefits can be adequately financed by the employer's commitment to contribute. At retirement, death or disability, the benefit is calculated by converting the sum of the employee's personal account balance and the employer-financed monetary credits to a monthly annuity using the actuarial equivalent as prescribed by the TCDRS Act.

### **Funding Policy**

The County has elected the annually determined contribution rate plan provisions of the TCDRS Act. Under the TCDRS Act, the County has the option of selecting the plan benefits to provide in the future, while at the same time considering the level of the employer contribution rate required to adequately finance the plan. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of those employees. The contribution rate of the employer is actuarially determined annually on a calendar year basis using the entry age actuarial cost method. The rate consists of a normal cost contribution rate plus the rate required to amortize the unfunded actuarial accrued liability (UAAL) over the plan's amortization period. The UAAL is amortized over a 20-year closed amortization period; however, the period for amortizing increases or decreases in the UAAL due to elected plan changes effective after January 1, 2009 are amortized over a closed 15-year period. The actuarially determined contribution rates for calendar years 2013, 2012, and 2011 were 12.89%, 12.27% and 11.69%, respectively. The required contribution rate payable by the employee members for calendar year 2013 was 7.00% as adopted by the Commissioners' Court. Both the employee contribution rate and the employer contribution rate may be changed by Commissioners' Court within the options available in the TCDRS Act. The TCDRS Act states that the

County's contribution rate may not exceed 11% of payroll unless the Commissioners' Court elects to waive this limitation.

**Annual Pension Cost**

For fiscal year 2013, the County's annual pension cost for the TCDRS plan was equal to the actual contributions of \$35,294,219. Each annual required contribution was actuarially determined as a percentage of the covered payroll of the participating employees, and was in compliance with GASB Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, parameters based on the actuarial valuations as of December 31, 2010 and December 31, 2011, the basis for determining the contribution rates for calendar years 2012 and 2013. The December 31, 2012 actuarial valuation is the most recent valuation.

**Actuarial Valuation Information**

|                            |  |  |  |
|----------------------------|--|--|--|
| Actuarial valuation date   | 12/31/2010                                     | 12/31/2011                                     | 12/31/2012                                     |
| Actuarial cost method      | Entry Age                                      | Entry Age                                      | Entry Age                                      |
| Amortization method        | Level percentage of payroll, closed            | Level percentage of payroll, closed            | Level percentage of payroll, closed            |
| Amortization period        | 20   | 20   | 20   |
| Asset valuation method     | *SAF: 10-yr smoothed value<br>**ESF Fund Value | *SAF: 10-yr smoothed value<br>**ESF Fund Value | *SAF: 10-yr smoothed value<br>**ESF Fund Value |
| Actuarial Assumptions:     |  |  |  |
| Investment return          | 8.00%  | 8.00%  | 8.00%  |
| Projected salary increases | 5.40%  | 5.40%  | 5.40%  |
| Inflation                  | 3.50%  | 3.50%  | 3.50%  |
| Cost-of-living adjustments | 0.00%  | 0.00%  | 0.00%  |

\* The Subdivision Accumulation Fund (SAF) contains an account for each participating employee to fund retirement benefits.

\*\* The Employee Savings Fund (ESF) contains an account for each member employee.

**Trend Information  
For the Retirement Plan for the Employees of Travis County**

| <u>Fiscal Year Ending</u> | <u>Annual Pension Cost (APC)</u> | <u>Percentage of APC Contributed</u> | <u>Net Pension Obligation</u> |
|---------------------------|----------------------------------|--------------------------------------|-------------------------------|
| 9/30/2011                 | \$ 29,696,627                    | 100%                                 | \$0                           |
| 9/30/2012                 | \$ 31,791,705                    | 100%                                 | \$0                           |
| 9/30/2013                 | \$ 35,294,219                    | 100%                                 | \$0                           |

**Schedule of Funding Progress for the Retirement Plan**

| Actuarial Valuation Date | Actuarial Value of Assets (a) | Actuarial Accrued Liability (AAL) Entry Age (b) | Unfunded AAL (UAAL) (b - a) | Funded Ratio (a / b) | Annual Covered Payroll (c) | UAAL as a Percentage of Covered Payroll ((b - a) / c) |
|--------------------------|-------------------------------|---|-----------------------------|----------------------|----------------------------|---|
| 12/31/2010               | \$ 734,076,781                | \$ 858,901,388                                  | \$ 124,824,607              | 85.47%               | \$ 251,116,217             | 49.71%  |
| 12/31/2011               | \$ 777,920,704                | \$ 923,057,907                                  | \$ 145,137,203              | 84.28%               | \$ 255,175,972             | 56.88%  |
| 12/31/2012               | \$ 826,309,913                | \$ 990,813,568                                  | \$ 164,503,655              | 83.40%               | \$ 265,667,051             | 61.92%  |

Note: The funded ratio in the above schedule is the most current information available from TCDRS as of the date of this report.

**12. POST-EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS**

**Plan Description**

Retired County employees and their dependents are eligible under certain conditions to elect continued coverage for Other Post-employment Benefits (OPEB), including medical and prescription drug benefits, under the County's healthcare plan upon retirement. The County currently contributes to the premium charged for such benefits for eligible retirees. To be eligible for the County subsidy in years where the benefit is provided, one must be a County retiree or dependent of a County retiree and covered at time of retirement. As of September 30, 2013, there are 1,530 retirees and their beneficiaries; however, based on the County's plan, only 1,047 retirees and beneficiaries qualified for and elected the fiscal year 2013 plan. The plan is a single employer plan and is administered by UnitedHealthcare. In addition, the County purchases stop-loss insurance for claims that exceed a determined threshold. The plan does not issue a stand-alone financial report, as there are no assets legally segregated for the sole purpose of paying benefits under the plan. As such, a separate, audited GAAP-basis post-employment benefit plan report is not available.

**Funding Policy**

The Commissioners' Court, as the governing body of the County, is under no legal obligation to pay or otherwise subsidize retiree premiums and approves OPEB on a year-to-year basis during the annual budget process. The plan is funded on a pay-as-you-go basis and provides for separate rate schedules for both active employees and retirees. For fiscal year ended September 30, 2013, the County contributed \$6,768,004, while the retiree's contributed \$1,128,342 for a total contribution of \$7,896,346. Monthly contribution rates are dependent upon level of coverage selected and number of dependents covered. The County's monthly contribution rates per retiree for retirees under the age of 65 range from \$1,268 to \$1,495 and \$370 to \$416 for retirees over 65. Retirees under age 65 contributed from \$119 to \$1,293 per month while retirees over age 65 contributed \$37 per month to \$509 per month.

**Annual OPEB Cost and Net OPEB Obligation**

In June 2004, the Governmental Accounting Standards Board (GASB) issued Statement No. 45 (GASB 45), creating accounting standards for OPEB provided by governmental entities separate from a pension plan. This statement establishes standards for the measurement, recognition, and display of OPEB expenses/expenditures and related liabilities, note disclosures, and if applicable required supplemental information (RSI) in the financial reports of state and local governments. The County implemented the requirements of GASB 45 during the fiscal year ended September 30, 2013.

The County’s annual OPEB cost (expense) was calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with GASB 45. The ARC represents a level of funding that, if paid on an on-going basis, is projected to cover the “normal cost”, as defined by GASB 45, each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years.

The County’s ARC for the year was \$59,608,786, which was comprised of normal cost of \$36,830,855 and the amortization of the unfunded actuarial accrued liability of \$22,777,931. The County’s annual OPEB cost, employer contribution, percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2013 is as follows:

**Travis County Trend Information**

| <u>Fiscal Year Ended</u> | <u>Annual OPEB Cost</u> | <u>Employer Contributions</u> | <u>Percentage of Annual OPEB Cost Contributed</u> | <u>Net OPEB Obligation</u> |
|--------------------------|-------------------------|-------------------------------|---|----------------------------|
| 9/30/13                  | \$59,608,786            | \$ 6,768,004                  | 11.4%   | \$52,840,782               |

**Funded Status and Funding Progress**

As of October 1, 2012, the initial and most recent actuarial valuation date, the County’s plan was 0% funded, resulting in an unfunded actuarial accrued liability (UAAL) of \$502,849,126. The covered payroll (annual payroll of active employees covered by the plan) was \$274,668,850. The ratio of the UAAL as a percentage of covered payroll was 183%.

The Schedule of Funding Progress presented as required supplementary information following the notes to the financial statements, presents the results of OPEB valuations as of October 1, 2012. The schedule will be updated each year to eventually provide multi-year trend information about whether the actuarial values of plan assets are increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

**Methods and Assumptions**

Projections of benefits for financial reporting purposes are based on the County’s current plan and include the types of benefits that the Commissioners’ Court has approved for the fiscal year. The actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. In order to perform the valuation, it was necessary for the County and the actuary to make certain assumptions regarding items such as rates of employee turnover, retirement, and mortality, as well as economic assumptions regarding healthcare trends and interest rates.

In the October 1, 2012 actuarial valuation, a 4% discount rate was used and the initial health care cost trend rate was assumed to be 7.25%, reduced to an ultimate rate of 4.5% in 2082. Inflation was assumed to be 2.5%, compounded annually. The actuarial cost method used in valuing the County's liabilities was the projected unit credit cost method. Under this method the benefits of each individual included in the valuation were allocated by a consistent formula over the years. The UAAL is being amortized over 30 years as a level percentage of pay, on an open basis. Payroll was assumed to increase 2% annually.

### **Additional Disclosures**

Since 1991, the County has included communications both in information provided to employees and in the previously issued annual financial statements which specifically state that the decision to provide funding, if any, for OPEB is made on an annual basis by the Commissioners' Court. County financial statements have consistently acknowledged an annual OPEB plan in each year that the Commissioners' Court adopted a plan, which may vary from year to year. Additionally, the County does not participate in any collective bargaining agreements which would impose obligations for post-employment healthcare benefits. Under Texas law, the County has no legally enforceable liability beyond the 2014 fiscal year.

GASB 45 requires governmental organizations to recognize an actuarially calculated accrued liability for OPEB, even though it may not have a legally enforceable obligation to pay benefits. The County implemented GASB 45 during fiscal year 2013. Accordingly, information and amounts presented in the County's Comprehensive Annual Financial Report relative to OPEB expense/expenditures, related liabilities, note disclosures, and supplementary information are only intended to achieve compliance with the requirements of generally accepted accounting principles and do not constitute nor imply that the County has made a commitment or is legally obligated to provide OPEB benefits.

## **13. SELF-INSURANCE**

From October 1, 1994 to September 30, 2001, the County purchased insurance for employee accident and health claims. On October 1, 2001, the County began financing employee health through risk retention (self-insurance) for employee and retiree health care coverage, which is reported in an internal service fund, the Travis County Hospital and Insurance Fund-County Employees. On August 16, 2005 the Commissioners' Court dissolved the Travis County Hospital and Insurance Fund-County Employees and transferred all assets, liabilities, and claims to the newly formed Employee Health Benefit Fund effective October 1, 2005. The new fund operates under Texas Local Government Code Annotated, Chapter 157.101. The fund charges premiums to other funds for servicing and payment of claims. The fund also charges a premium to employees for their dependents and to retirees and their dependents who participate in the plan.

Risk management activities, other than employee health, are also reported in an internal service fund, the Travis County Self-Insurance Fund. The County has financed its risk of loss through risk retention (self-insurance) for general liability, automobile liability, error and omissions claims and judgments, and workers' compensation since January 1, 1989. The fund charges premiums to other funds for servicing and payment of claims.

The County purchases insurance coverage for aviation damage and liability, public dishonesty, professional liability, and property damage. Insurance coverage is purchased for excess workers' compensation, and the retention (deductible) is \$600,000 per occurrence. Additionally, stop-loss insurance is carried on employee health, and the annual stop-loss retention is \$250,000. If an individual claim exceeds \$250,000, the carrier pays

the excess. There were eight claims that exceeded the individual stop-loss retention of \$250,000 in fiscal year 2013. Settlements have not exceeded insurance coverage in any of the past three fiscal years in the Employee Health Benefit Fund or the Self-Insurance Fund. There have been no significant reductions in coverage from the prior year. The unrestricted portion of net position for the Employee Health Benefit Fund and the Self-Insurance Fund at September 30, 2013 in the amount of \$34,142,764 has been designated by management for catastrophic losses.

A liability is accrued and reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Liabilities include an amount for claims incurred but not yet reported. The process to estimate these liabilities is based on past claims experience and is actuarially determined. The estimated outstanding losses include unpaid losses only and do not include amounts for unallocated claim adjustment expenses.

Unpaid claims and judgments as of September 30, 2013 and September 30, 2012 are composed of the following categories:

|                       | September 30,<br>2013 | September 30,<br>2012 |
|-----------------------|-----------------------|-----------------------|
| Employee health       | \$ 7,916,054          | \$ 6,260,975 *        |
| General liability     | 3,472,299             | 2,964,678             |
| Automobile liability  | 790,407               | 817,670               |
| Workers' compensation | 4,191,028             | 3,166,257             |
| Property liability    | 262,844               | 211,963               |
| Totals                | <u>\$ 16,632,632</u>  | <u>\$ 13,421,543</u>  |

Changes in the balances of unpaid claims and judgments during fiscal years 2012 and 2013 were as follows:

|      | Beginning of<br>Fiscal Year<br>Liability | Claims and<br>Changes in<br>Estimates | Claims<br>Payments | Balance at<br>Fiscal<br>Year End |
|------|--|---------------------------------------|--------------------|----------------------------------|
| 2012 | \$ 18,985,905                            | \$ 43,428,303 *                       | \$ (48,992,665)    | \$ 13,421,543                    |
| 2013 | \$ 13,421,543                            | \$ 59,083,591                         | \$ (55,872,502)    | \$ 16,632,632                    |

\* Fiscal year 2012 has been restated due to the change from statutory basis to GAAP basis; see Note 15 for additional information.

**14. CONTINGENT LIABILITIES**

A number of claims against the County, as well as certain matters in litigation, are pending with respect to various matters arising in the normal course of the County's operations. The County's various legal counsels are of the opinion that the settlement of these claims and pending litigation will not have a material effect on the County's financial statements.

The County receives various grant monies which are subject to audit and adjustment by the grantor agencies. Any disallowed expenditures will become a liability of the County. The amount cannot be determined at this time although the County expects such amounts, if any, to be immaterial.





**TRAVIS COUNTY, TEXAS**  
**REQUIRED SUPPLEMENTARY**  
**INFORMATION**  
(Unaudited)



**TRAVIS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**GENERAL FUND**  
**For The Year Ended September 30, 2013**  
**(Unaudited)**

|  | <b>Budgeted Amounts</b> |                       | <b>Actual<br/>Amounts</b> | <b>Variance with<br/>Final Budget</b> |
|--|-------------------------|-----------------------|---------------------------|---------------------------------------|
|  | <b>Original</b>         | <b>Final</b>          |                           | <b>Positive<br/>Negative</b>          |
|  |                         |                       |                           | <b>(Negative)</b>                     |
| <b>Revenues:</b>                                     |                         |                       |                           |                                       |
| Taxes  | \$ 408,134,737          | \$ 408,134,737        | \$ 414,723,210            | \$ 6,588,473                          |
| Intergovernmental                                    | 8,537,034               | 9,476,037             | 10,446,141                | 970,104                               |
| Charges for services                                 | 52,730,817              | 53,708,117            | 58,752,113                | 5,043,996                             |
| Fines and forfeits                                   | 918,977                 | 918,977               | 2,126,330                 | 1,207,353                             |
| Investment income                                    | 488,073                 | 488,073               | (364,978)                 | (853,051)                             |
| Miscellaneous  | 3,854,429               | 3,735,929             | 6,013,670                 | 2,277,741                             |
| Total revenues                                       | <u>474,664,067</u>      | <u>476,461,870</u>    | <u>491,696,486</u>        | <u>15,234,616</u>                     |
| <b>Expenditures:</b>                                 |                         |                       |                           |                                       |
| Current:   |                         |                       |                           |                                       |
| General government                                   | 102,354,785             | 102,797,911           | 90,344,622                | 12,453,289                            |
| Justice system                                       | 124,480,394             | 125,534,302           | 119,141,353               | 6,392,949                             |
| Public safety  | 70,449,981              | 75,050,865            | 70,839,795                | 4,211,070                             |
| Corrections and rehabilitation                       | 110,399,304             | 109,670,051           | 106,089,039               | 3,581,012                             |
| Health and human services                            | 53,671,914              | 54,374,135            | 47,951,030                | 6,423,105                             |
| Infrastructure and environmental services            | 12,505,196              | 12,760,694            | 8,758,821                 | 4,001,873                             |
| Community and economic development                   | 10,142,786              | 10,042,647            | 9,225,328                 | 817,319                               |
| Capital outlay                                       | 27,905,006              | 30,281,450            | 21,737,289                | 8,544,161                             |
| Debt service:  |                         |                       |                           |                                       |
| Capital lease principal                              | 473,445                 | 415,141               | 415,140                   | 1                                     |
| Interest and other charges                           | -                       | 58,304                | 58,304                    | -                                     |
| Total expenditures                                   | <u>512,382,811</u>      | <u>520,985,500</u>    | <u>474,560,721</u>        | <u>46,424,779</u>                     |
| Excess (deficiency) of revenues<br>over expenditures | <u>(37,718,744)</u>     | <u>(44,523,630)</u>   | <u>17,135,765</u>         | <u>61,659,395</u>                     |
| <b>Other financing sources (uses):</b>               |                         |                       |                           |                                       |
| Sale of capital assets                               | -                       | 170,000               | 257,050                   | 87,050                                |
| Transfers in   | 1,059,498               | 1,059,498             | 1,069,861                 | 10,363                                |
| Transfers out  | (14,022,883)            | (13,907,055)          | (13,879,563)              | 27,492                                |
| Total other financing sources (uses)                 | <u>(12,963,385)</u>     | <u>(12,677,557)</u>   | <u>(12,552,652)</u>       | <u>124,905</u>                        |
| Net change in fund balance                           | (50,682,129)            | (57,201,187)          | 4,583,113                 | 61,784,300                            |
| Fund balance - beginning of year                     | <u>157,307,322</u>      | <u>157,307,322</u>    | <u>157,307,322</u>        | <u>-</u>                              |
| Fund balance - end of year                           | <u>\$ 106,625,193</u>   | <u>\$ 100,106,135</u> | <u>\$ 161,890,435</u>     | <u>\$ 61,784,300</u>                  |

**TRAVIS COUNTY, TEXAS  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF FUNDING PROGRESS**

**RETIREMENT PLAN**

(Unaudited)

| Actuarial<br>Valuation<br>Date | Actuarial<br>Value of<br>Assets<br>(a) | Actuarial<br>Accrued<br>Liability (AAL)<br>Entry Age<br>(b) | Unfunded<br>AAL<br>(UAAL)<br>(b - a) | Funded<br>Ratio<br>(a / b) | Annual<br>Covered<br>Payroll<br>(c) | UAAL as a<br>Percentage<br>of Covered<br>Payroll<br>((b - a) / c) |
|--------------------------------|--|---|--------------------------------------|----------------------------|-------------------------------------|---|
| 12/31/2010                     | \$ 734,076,781                         | \$ 858,901,388  | \$ 124,824,607                       | 85.47%                     | \$ 251,116,217                      | 49.71%  |
| 12/31/2011                     | \$ 777,920,704                         | \$ 923,057,907  | \$ 145,137,203                       | 84.28%                     | \$ 255,175,972                      | 56.88%  |
| 12/31/2012                     | \$ 826,309,913                         | \$ 990,813,568  | \$ 164,503,655                       | 83.40%                     | \$ 265,667,051                      | 61.92%  |

Note: The funded ratio in the above schedule is the most current information available from TCDRS as of the date of this report.  
Travis County funded 100% of the annual required pension cost as defined by GAAP.

**OTHER POST-EMPLOYMENT BENEFITS PLAN**

(Unaudited)

| Actuarial<br>Valuation<br>Date | Actuarial<br>Value of<br>Assets<br>(a) | Actuarial<br>Accrued<br>Liability (AAL)<br>(b) | Unfunded<br>AAL<br>(UAAL)<br>(b - a) | Funded<br>Ratio<br>(a / b) | Annual<br>Covered<br>Payroll<br>(c) | UAAL as a<br>Percentage<br>of Covered<br>Payroll<br>((b - a) / c) |
|--------------------------------|--|--|--------------------------------------|----------------------------|-------------------------------------|---|
| 10/1/2012                      | \$ -                                   | \$ 502,849,126                                 | \$ 502,849,126                       | 0%                         | \$ 274,668,850                      | 183.07%   |

**TRAVIS COUNTY, TEXAS  
OTHER SUPPLEMENTARY  
INFORMATION**



**TRAVIS COUNTY, TEXAS**  
**NON-MAJOR GOVERNMENTAL FUNDS**

**Special Revenue Funds:** These funds are used to account for revenues derived from fees, specific taxes, grant revenues and other revenue sources that are legally restricted to finance specific activities.

**Road and Bridge Fund** - To account for monies received from auto registration fees and traffic fines, which are used for operating and maintaining County owned roads and bridges.

**Law Library Fund** - To account for the cost of operating and maintaining a law library for public use. Financing is provided through fees charged as part of court costs for civil cases processed through the District, County and Probate Courts.

**County Attorney and District Attorney Processing Sight Orders (CAPSO-DAPSO) Fund** - To account for fees assessed for the processing and collection of insufficient checks. These funds may be used for expenditures of the prosecutors' offices.

**Law Enforcement Fund** - To account for monies resulting from the sale of forfeited property confiscated in arrests and the allowable expenditures of these monies.

**Dispute Resolution Center Fund** - To account for monies resulting from a fee charged on each District, County, and Probate Court civil case filed and expenditures of the Alternative Dispute Resolution Center. The purpose of the Center is to resolve disputes that do not require formal court action.

**Voter Registration Fund** - To account for monies received from the State of Texas as reimbursement for expenditures related to voter registration.

**Juvenile Fee Fund** - To account for monies resulting from a court-ordered probation fee to be used to provide services for juvenile probationers.

**County and District Clerk Records Management and Preservation Fund** - To account for monies resulting from fees assessed for the recording of documents by the County and District Clerks' offices (real estate transactions, assumed names, etc.). Monies are to be used for the records management and preservation services performed by these offices.

**Records Management and Preservation Fund** - To account for monies resulting from fees assessed for County and District Court records, including civil, probate and criminal court actions. Monies are to be used for the records management and preservation services performed by the County.

**Courthouse Security Fund** - To account for monies resulting from fees charged as part of court costs for the purpose of providing security services for buildings housing a District, County or Justice Court.

**LCRA Parks CIP Fund** - To account for the 15% of LCRA park revenues that are designated for capital improvement projects (CIP).

**Justice Court Building Security Fund** - To account for monies resulting from fees charged as part of court costs for the purpose of providing security services for a justice court located in a building that is not the County courthouse.

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## TRAVIS COUNTY, TEXAS

### Non-Major Governmental Funds, continued

**Juvenile Justice Alternative Education Program Fund** - To account for monies collected for the state mandated program to provide alternative education for juveniles in Travis County or in other counties, under contractual agreement, who have been expelled from school under Texas Education Code Sec 37.007. The monies are being collected from the participating school districts and state agencies.

**Jail Commissary Fund** - To account for revenues generated by the sale of personal items to jail inmates and the expenditure of those funds for the benefit of the inmates in accordance with rules adopted by the commission on jail standards.

**Court Reporter Service Fund** - To account for monies resulting from the court reporter service fee assessed in each civil case filed with the County or District Clerk to maintain a court reporter who is available for assignment in the court. The monies are to be used to assist in the payment of court-reporter-related services.

**CSCD Equipment Acquisition Fund** - To account for funds received by the Department of Information and Telecommunications for computer services provided to the Community Supervision and Corrections Department (CSCD). These funds are used to offset computer hardware and software costs incurred by the County in operating the CSCD.

**Juvenile Deferred Prosecution Fund** - To account for monies from a court-ordered deferred prosecution fee to be used for juvenile probation or community-based juvenile corrections services.

**Balcones Canyonlands Preservation Fund** - To account for monies received from participation certificate sales to be used for land acquisition and preserve system needs. Travis County and the City of Austin are joint permit holders of the preserve system land. Permits may be sold to the private sector and the funds will provide a funding mechanism for the management and additional purchase of preserve system land.

**Abandoned Vehicles/Livestock Fund** - To account for monies collected from the sale of abandoned motor vehicles and livestock. The proceeds shall be used for the reimbursement of expenditures incurred in the placement of vehicles/livestock into custody and any notice and publication costs incurred.

**LEOSE Elected Officials Fund** - To account for monies received from the State Comptroller's pro-rata distribution of funds designated for law enforcement officers' education. The monies in this fund are to be used for the continuing education of law enforcement personnel under the discretion of the County Attorney, District Attorney, Constables 1 through 5, and the Sheriff.

**LEOSE Commissioners' Court Fund** - To account for monies received from the State Comptroller's pro-rata distribution of funds designated for law enforcement officers' education.

**Juvenile Delinquency Prevention Fund** - To account for funds resulting from a fee charged per person convicted of a graffiti offense. These monies are used to repair damages, provide educational and intervention programs, and for public awards leading to the conviction of such offenders.

## TRAVIS COUNTY, TEXAS

### Non-Major Governmental Funds, continued

**Unclaimed Property Fund** - To account for funds resulting from unclaimed property held by the County that is presumed to be abandoned.

**Professional Prosecutors Fund** - To account for monies received from the State of Texas as salary supplement for the County prosecutor. Monies are to be used for expenses of the County prosecutor's office as per waiver under HB 804, 76<sup>th</sup> Legislature.

**Mary Quinlan Park Fund** - To account for monies collected for the purpose of maintaining and improving Mary Quinlan Park.

**Probate Judiciary Fee Fund** - To account for monies collected under HB 1220, 82<sup>nd</sup> Legislature relating to payments made to the County from the judicial fund for the support of the statutory probate court in the County.

**Courts Technology Fund** - To account for monies collected as fees from anyone convicted of a criminal offense to be used for technology improvements for all Court offices of the County; as well as the costs of training and education regarding technological improvements for the County, and District Court.

**Travis County Housing Finance Corporation** - The Travis County Housing Finance Corporation was created to provide decent, safe, and sanitary housing at affordable prices for residents of Travis County, Texas. It is authorized to issue bonds for the purpose, among others, of defraying the development cost of multi-family rental housing to be occupied substantially by persons of low and moderate income as determined by the Board of Directors; to provide funds to purchase mortgage loans made to persons of low and moderate income; and to refund bonds previously issued by the Corporation.

**Travis County Health Facilities Development Corporation** - The Travis County Health Facilities Development Corporation was created to provide, expand and improve health facilities for residents of Travis County, Texas that the Corporation determines are needed to improve the adequacy, cost, and accessibility of health care, research, and education in the state. The Corporation provides conduit financing for non-profit health facilities.

**Capital Industrial Development Corporation** - The Capital Industrial Development Corporation was created for the promotion and development of industrial and manufacturing enterprises to promote and encourage employment and the public welfare, and is authorized to issue bonds for those purposes.

**Travis County Cultural Education Facilities Finance Corporation** - The Travis County Cultural Education Facilities Finance Corporation was created for the purpose of promoting the health, education, and general welfare of citizens by providing and financing cultural, health and educational facilities.

**Truancy Court Fund** - To account for monies collected by the Juvenile Probation Department from the City of Austin and Austin Independent School District. Monies are used to provide supervision, referrals to community services, and regular reviews of student progress in an effort to reduce truancy.

**County Clerk Archival Fund** - To account for monies received when a public document is presented by a person, excluding a state agency, to the County Clerk for recording or filing. These monies are used for preservation and restoration services performed by the County Clerk in connection with maintaining their records archive.

## TRAVIS COUNTY, TEXAS

### Non-Major Governmental Funds, continued

**Family Protection Fund** - To account for monies collected as a fee at the time a suit for dissolution of a marriage is filed. These monies are to be used to fund a non-profit organization located in the County or an adjacent County that provides family violence prevention, intervention, mental health, counseling, legal, and marriage preservation services to families that have experienced, or are at risk of experiencing, family violence, child abuse or neglect.

**Elections Contract Fund** - To account for the reimbursement of election services provided by the County to other jurisdictions and the related expenditures.

**Vital Statistic Preservation Fund** - To account for monies collected as fees by the local registrar for the preservation of vital statistics records maintained by the registrar.

**Fire Code Fund** - To account for monies collected as fees for fire safety inspections on new or substantially renovated commercial property and multi-family housing. Expenditures are related to the enforcement of the fire code.

**Child Abuse Prevention Fund** - To account for monies collected as fees from child abuse related offenses to finance the study and development of child abuse prevention.

**Juvenile Case Manager Fund** - To account for monies collected as fees in fine-only misdemeanor offenses to finance the salary and benefits of a juvenile case manager.

**Health Food Permits Fund** - To account for monies collected as fees for issuing or renewing a permit related to the regulation of food service establishments. These monies are used for conducting inspections and issuing permits for food service establishments.

**Drug Court Program Fund** - To account for monies collected for offenders to attend an alternative rehabilitative drug program which includes drug testing and counseling.

**Probate Guardianship Fund** - To account for fees assessed on probate court actions to reimburse court-initiated guardianship fees for both attorneys and guardians.

**Gardner House Handicraft Fund** - To account for donated monies to be used for juveniles in the custody of Travis County at the Gardner Betts Juvenile Justice Center.

**CAPCOG 911 Fees Fund** - To account for 911 fees and surcharges per the interlocal agreement with Capital Area Council of Governments (CAPCOG), Commission on State Emergency Communications Rule 251.3. These monies are used to establish and operate 911 call centers and related operations within Travis County.

**CSCD Fees Fund** - To account for fees collected by the Community Service and Corrections Department (CSCD) paid by probationers in lieu of community service hours. These monies are used to provide assistance throughout the local operations of CSCD.

**Unclaimed Juvenile Restitution Fund** - To account for funds resulting from unclaimed juvenile restitution payments held by the County. Monies are used for the same purposes for which the County uses juvenile state aid money.

## TRAVIS COUNTY, TEXAS

### Non-Major Governmental Funds, continued

**Lake Travis Economic Development Fund** - To account for monies received from various local government entities to fund a study of the economic impact of the Lake Travis area within the State of Texas.

**After School Youth Enrichment Services Fund** - To account for monies received from various local entities for support of the AmeriCorps Project which provides after-school programs to local schools.

**Motor Vehicle Interest Fund** - To account for the interest generated from the Tax Assessor-Collector's motor vehicle inventory escrow account. These funds are to be used by the Tax Office to defray related costs of administration of the prepayment procedure established by Tax Code Section 23.122.

**Debt Service Funds:** These funds account for the accumulation of resources and the subsequent disbursement of such resources to pay principal and interest on long-term general obligation bonds and certificates of obligation.

**Northwest Travis County Road District No. 3** - To account for the accumulation of resources and the subsequent disbursement of such resources to pay principal and interest on general long-term debt for Northwest Travis County Road District No. 3.

**Travis County Bee Cave Road District No. 1** - To account for the accumulation of resources and the subsequent disbursement of such resources to pay principal and interest on general long-term debt for Travis County Bee Cave Road District No. 1.

**Capital Projects Funds:** These funds are used to account for financial resources set aside for the acquisition or construction of major capital endeavors.

**Joint Road Improvements Fund** - To account for contractual agreements with other governmental entities for the construction, expansion, or improvement of roads.

**Subdivision Parkland Fund** - To account for monies received from developers for the acquisition or improvement of parks near new subdivision developments and the related expenditures.

**Northeast Metro Park Fund** - To account for proceeds received from the sale of land financed by voter-approved bond funds. These monies are used only for projects allowable within the original bond covenant.

**Permanent Funds:** These funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for the benefit of the County or its citizens.

**Permanent School Fund** - To account for the principal of a trust fund, which cannot be expended. Oil royalties are deposited into this fund and may be distributed to the County's independent school districts as directed by the Commissioners' Court.

**TRAVIS COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
September 30, 2013**

**Special Revenue**

|  | <b>Road and<br/>Bridge</b> | <b>Law<br/>Library</b> | <b>CAPSO<br/>DAPSO</b> | <b>Law<br/>Enforcement</b> | <b>Dispute<br/>Resolution<br/>Center</b> |
|--|----------------------------|------------------------|------------------------|----------------------------|--|
| <b>Assets</b>  |                            |                        |                        |                            |  |
| Cash and pooled cash   | \$ 6,062,380               | \$ 298,365             | \$ 470,810             | \$ 1,240,289               | \$ 35,802                                |
| Investments  | -                          | -                      | -                      | -                          | -  |
| Interest receivable  | 6,569                      | 344                    | -                      | -                          | 34                                       |
| Due from other funds   | -                          | -                      | -                      | 3,101                      | -  |
| Accounts receivable  | 81,449                     | 3,681                  | -                      | 5,272                      | 1,627                                    |
| Intergovernmental and other receivables                              | -                          | -                      | -                      | -                          | -  |
| Taxes receivable (net of allowances<br>for estimated uncollectibles) | -                          | -                      | -                      | -                          | -  |
| Total assets   | <u>\$ 6,150,398</u>        | <u>\$ 302,390</u>      | <u>\$ 470,810</u>      | <u>\$ 1,248,662</u>        | <u>\$ 37,463</u>                         |
| <b>Liabilities and Fund Balances</b>                                 |                            |                        |                        |                            |  |
| <b>Liabilities:</b>  |                            |                        |                        |                            |  |
| Accounts payable   | \$ 386,265                 | \$ 12,489              | \$ -                   | \$ -                       | \$ 611                                   |
| Accrued liabilities  | 414,361                    | 21,568                 | -                      | -                          | -  |
| Due to other funds   | 6,048                      | 38                     | 15,025                 | 5,200                      | -  |
| Other liabilities  | -                          | -                      | -                      | 2,002                      | -  |
| Due to other governmental entities                                   | -                          | -                      | -                      | 3,054                      | -  |
| Deferred revenue   | -                          | -                      | -                      | -                          | -  |
| Total liabilities  | <u>806,674</u>             | <u>34,095</u>          | <u>15,025</u>          | <u>10,256</u>              | <u>611</u>                               |
| <b>Fund balances:</b>  |                            |                        |                        |                            |  |
| <i>Restricted</i>  |                            |                        |                        |                            |  |
| Debt service   | -                          | -                      | -                      | -                          | -  |
| Capital projects   | -                          | -                      | -                      | -                          | -  |
| Special revenue funds  | -                          | 268,295                | 455,785                | 1,238,406                  | -  |
| County schools   | -                          | -                      | -                      | -                          | -  |
| <i>Committed</i>   |                            |                        |                        |                            |  |
| Special revenue funds  | 5,343,724                  | -                      | -                      | -                          | 36,852                                   |
| Total fund balances  | <u>5,343,724</u>           | <u>268,295</u>         | <u>455,785</u>         | <u>1,238,406</u>           | <u>36,852</u>                            |
| Total liabilities and fund balances                                  | <u>\$ 6,150,398</u>        | <u>\$ 302,390</u>      | <u>\$ 470,810</u>      | <u>\$ 1,248,662</u>        | <u>\$ 37,463</u>                         |

**Special Revenue**

| <b>Voter<br/>Registration</b> | <b>Juvenile<br/>Fee</b> | <b>County and<br/>District Clerk<br/>Records<br/>Management &amp;<br/>Preservation</b> | <b>Records<br/>Management &amp;<br/>Preservation</b> | <b>Courthouse<br/>Security</b> | <b>LCRA<br/>Parks CIP</b> | <b>Justice<br/>Court<br/>Building<br/>Security</b> |
|-------------------------------|-------------------------|--|--|--------------------------------|---------------------------|--|
| \$ 97,228                     | \$ 404,665              | \$ 1,907,859   | \$ 321,962   | \$ 434,860                     | \$ 2,967,353              | \$ 351,500   |
| -                             | -                       | -  | -  | -                              | -                         | -  |
| -                             | 481                     | 2,132  | 378  | 653                            | 3,301                     | 413  |
| -                             | -                       | -  | -  | -                              | -                         | -  |
| -                             | -                       | 808  | 2,425  | 959                            | -                         | 86   |
| -                             | -                       | -  | -  | -                              | -                         | -  |
| -                             | -                       | -  | -  | -                              | -                         | -  |
| <u>\$ 97,228</u>              | <u>\$ 405,146</u>       | <u>\$ 1,910,799</u>  | <u>\$ 324,765</u>                                    | <u>\$ 436,472</u>              | <u>\$ 2,970,654</u>       | <u>\$ 351,999</u>                                  |
| <br>                          |                         |  |  |                                |                           |  |
| \$ -                          | \$ -                    | \$ 23,373  | \$ 439   | \$ -                           | \$ -                      | \$ -   |
| -                             | -                       | 24,369   | 13,763   | 113,869                        | -                         | -  |
| -                             | -                       | 44   | 24   | 1,187                          | -                         | -  |
| -                             | -                       | -  | -  | -                              | -                         | -  |
| -                             | -                       | -  | -  | -                              | -                         | -  |
| -                             | -                       | -  | -  | -                              | -                         | -  |
| -                             | -                       | 47,786   | 14,226   | 115,056                        | -                         | -  |
| <br>                          |                         |  |  |                                |                           |  |
| -                             | -                       | -  | -  | -                              | -                         | -  |
| -                             | -                       | -  | -  | -                              | -                         | -  |
| -                             | 405,146                 | 1,860,613  | 310,539  | -                              | 2,970,654                 | 351,999  |
| -                             | -                       | -  | -  | -                              | -                         | -  |
| 97,228                        | -                       | 2,400  | -  | 321,416                        | -                         | -  |
| <u>97,228</u>                 | <u>405,146</u>          | <u>1,863,013</u>   | <u>310,539</u>                                       | <u>321,416</u>                 | <u>2,970,654</u>          | <u>351,999</u>                                     |
| <u>\$ 97,228</u>              | <u>\$ 405,146</u>       | <u>\$ 1,910,799</u>  | <u>\$ 324,765</u>                                    | <u>\$ 436,472</u>              | <u>\$ 2,970,654</u>       | <u>\$ 351,999</u>                                  |

(continued)

**TRAVIS COUNTY, TEXAS**  
**COMBINING BALANCE SHEET, continued**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**September 30, 2013**

|  | <b>Special Revenue</b>  |                            |                                       |   |  |
|--|---|----------------------------|---------------------------------------|---|--|
|  | <b>Juvenile<br/>Justice<br/>Alternative<br/>Education<br/>Program</b> | <b>Jail<br/>Commissary</b> | <b>Court<br/>Reporter<br/>Service</b> | <b>CSCD<br/>Equipment<br/>Acquisition</b> | <b>Juvenile<br/>Deferred<br/>Prosecution</b> |
| <b>Assets</b>  |   |                            |                                       |   |  |
| Cash and pooled cash   | \$ 1,006,077  | \$ 476,181                 | \$ 83,660                             | \$ 1,121                                  | \$ 87,081                                    |
| Investments  | -   | -                          | -                                     | -   | -  |
| Interest receivable  | 1,135   | -                          | 103                                   | -   | 104  |
| Due from other funds   | -   | -                          | -                                     | -   | -  |
| Accounts receivable  | -   | -                          | 1,577                                 | -   | -  |
| Intergovernmental and other receivables                              | -   | -                          | -                                     | -   | -  |
| Taxes receivable (net of allowances<br>for estimated uncollectibles) | -   | -                          | -                                     | -   | -  |
| Total assets   | <u>\$ 1,007,212</u>   | <u>\$ 476,181</u>          | <u>\$ 85,340</u>                      | <u>\$ 1,121</u>                           | <u>\$ 87,185</u>                             |
| <b>Liabilities and Fund Balances</b>                                 |   |                            |                                       |   |  |
| <b>Liabilities:</b>  |   |                            |                                       |   |  |
| Accounts payable   | \$ 35,451   | \$ 12,955                  | \$ -                                  | \$ -                                      | \$ -   |
| Accrued liabilities  | 7,569   | -                          | 13,508                                | -   | -  |
| Due to other funds   | 65  | 98,683                     | 22                                    | -   | -  |
| Other liabilities  | -   | 3,924                      | -                                     | -   | -  |
| Due to other governmental entities                                   | -   | -                          | -                                     | -   | -  |
| Deferred revenue   | -   | -                          | -                                     | -   | -  |
| Total liabilities  | <u>43,085</u>   | <u>115,562</u>             | <u>13,530</u>                         | <u>-</u>                                  | <u>-</u>                                     |
| <b>Fund balances:</b>  |   |                            |                                       |   |  |
| <i>Restricted</i>  |   |                            |                                       |   |  |
| Debt service   | -   | -                          | -                                     | -   | -  |
| Capital projects   | -   | -                          | -                                     | -   | -  |
| Special revenue funds  | -   | 360,619                    | 71,810                                | 1,121                                     | 87,185                                       |
| County schools   | -   | -                          | -                                     | -   | -  |
| <i>Committed</i>   |   |                            |                                       |   |  |
| Special revenue funds  | 964,127   | -                          | -                                     | -   | -  |
| Total fund balances  | <u>964,127</u>  | <u>360,619</u>             | <u>71,810</u>                         | <u>1,121</u>                              | <u>87,185</u>                                |
| Total liabilities and fund balances                                  | <u>\$ 1,007,212</u>   | <u>\$ 476,181</u>          | <u>\$ 85,340</u>                      | <u>\$ 1,121</u>                           | <u>\$ 87,185</u>                             |

**Special Revenue**

| <b>Balcones<br/>Canyonlands<br/>Preservation</b> | <b>Abandoned<br/>Vehicles/<br/>Livestock</b> | <b>LEOSE<br/>Elected<br/>Officials</b> | <b>LEOSE<br/>Commissioners'<br/>Court</b> | <b>Juvenile<br/>Delinquency<br/>Prevention</b> | <b>Unclaimed<br/>Property</b> | <b>Professional<br/>Prosecutors</b> |
|--|--|--|---|--|-------------------------------|-------------------------------------|
| \$ 6,912,603                                     | \$ 70,833                                    | \$ 21,721                              | \$ 3,801                                  | \$ 707   | \$ 23,106                     | \$ 6                                |
| -  | -  | -                                      | -   | -  | -                             | -                                   |
| 7,978  | -  | -                                      | -   | -  | 34                            | -                                   |
| -  | -  | -                                      | -   | -  | -                             | -                                   |
| -  | -  | -                                      | -   | -  | -                             | -                                   |
| -  | -  | -                                      | -   | -  | -                             | -                                   |
| <u>\$ 6,920,581</u>                              | <u>\$ 70,833</u>                             | <u>\$ 21,721</u>                       | <u>\$ 3,801</u>                           | <u>\$ 707</u>                                  | <u>\$ 23,140</u>              | <u>\$ 6</u>                         |
| <br>   |  |  |   |  |                               |                                     |
| \$ 15,466  | \$ -   | \$ -                                   | \$ -                                      | \$ -   | \$ -                          | \$ -                                |
| 26,614   | -  | -                                      | -   | -  | -                             | -                                   |
| 251  | -  | -                                      | -   | -  | -                             | -                                   |
| -  | 1,793  | 1,682                                  | -   | -  | 5,719                         | -                                   |
| -  | -  | -                                      | -   | -  | -                             | -                                   |
| -  | -  | -                                      | -   | -  | -                             | -                                   |
| <u>42,331</u>                                    | <u>1,793</u>                                 | <u>1,682</u>                           | <u>-</u>                                  | <u>-</u>                                       | <u>5,719</u>                  | <u>-</u>                            |
| <br>   |  |  |   |  |                               |                                     |
| -  | -  | -                                      | -   | -  | -                             | -                                   |
| -  | -  | -                                      | -   | -  | -                             | -                                   |
| -  | 69,040                                       | 20,039                                 | 3,801                                     | 707  | 17,421                        | -                                   |
| -  | -  | -                                      | -   | -  | -                             | -                                   |
| <br>   |  |  |   |  |                               |                                     |
| 6,878,250  | -  | -                                      | -   | -  | -                             | 6                                   |
| <u>6,878,250</u>                                 | <u>69,040</u>                                | <u>20,039</u>                          | <u>3,801</u>                              | <u>707</u>                                     | <u>17,421</u>                 | <u>6</u>                            |
| <u>\$ 6,920,581</u>                              | <u>\$ 70,833</u>                             | <u>\$ 21,721</u>                       | <u>\$ 3,801</u>                           | <u>\$ 707</u>                                  | <u>\$ 23,140</u>              | <u>\$ 6</u>                         |

(continued)

**TRAVIS COUNTY, TEXAS**  
**COMBINING BALANCE SHEET, continued**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**September 30, 2013**

|  | <b>Special Revenue</b>           |                                      |                              |  |  |
|--|----------------------------------|--------------------------------------|------------------------------|--|--|
|  | <b>Mary<br/>Quinlan<br/>Park</b> | <b>Probate<br/>Judiciary<br/>Fee</b> | <b>Courts<br/>Technology</b> | <b>Travis<br/>County<br/>Housing<br/>Finance<br/>Corporation</b> | <b>Travis County<br/>Health<br/>Facilities<br/>Development<br/>Corporation</b> |
| <b>Assets</b>  |                                  |                                      |                              |  |  |
| Cash and pooled cash   | \$ 277,889                       | \$ 92,680                            | \$ 470,566                   | \$ 872,385   | \$ 60,390  |
| Investments  | -                                | -                                    | -                            | 588,539  | 544,800  |
| Interest receivable  | 310                              | 103                                  | 516                          | -  | -  |
| Due from other funds   | -                                | -                                    | -                            | -  | -  |
| Accounts receivable  | -                                | 134,510                              | 536                          | -  | -  |
| Intergovernmental and other receivables                              | -                                | -                                    | -                            | 16,668   | -  |
| Taxes receivable (net of allowances<br>for estimated uncollectibles) | -                                | -                                    | -                            | -  | -  |
| Total assets   | <u>\$ 278,199</u>                | <u>\$ 227,293</u>                    | <u>\$ 471,618</u>            | <u>\$ 1,477,592</u>  | <u>\$ 605,190</u>  |
| <b>Liabilities and Fund Balances</b>                                 |                                  |                                      |                              |  |  |
| <b>Liabilities:</b>  |                                  |                                      |                              |  |  |
| Accounts payable   | \$ -                             | \$ -                                 | \$ 25,095                    | \$ -   | \$ -   |
| Accrued liabilities  | -                                | 7,752                                | 3,478                        | -  | -  |
| Due to other funds   | -                                | 13                                   | 6                            | -  | -  |
| Other liabilities  | -                                | -                                    | -                            | -  | -  |
| Due to other governmental entities                                   | -                                | -                                    | -                            | -  | -  |
| Deferred revenue   | -                                | -                                    | -                            | -  | -  |
| Total liabilities  | <u>-</u>                         | <u>7,765</u>                         | <u>28,579</u>                | <u>-</u>   | <u>-</u>   |
| <b>Fund balances:</b>  |                                  |                                      |                              |  |  |
| <i>Restricted</i>  |                                  |                                      |                              |  |  |
| Debt service   | -                                | -                                    | -                            | -  | -  |
| Capital projects   | -                                | -                                    | -                            | -  | -  |
| Special revenue funds  | 278,199                          | 219,528                              | 443,039                      | 160,302  | 43,362   |
| County schools   | -                                | -                                    | -                            | -  | -  |
| <i>Committed</i>   |                                  |                                      |                              |  |  |
| Special revenue funds  | -                                | -                                    | -                            | 1,317,290  | 561,828  |
| Total fund balances  | <u>278,199</u>                   | <u>219,528</u>                       | <u>443,039</u>               | <u>1,477,592</u>   | <u>605,190</u>   |
| Total liabilities and fund balances                                  | <u>\$ 278,199</u>                | <u>\$ 227,293</u>                    | <u>\$ 471,618</u>            | <u>\$ 1,477,592</u>  | <u>\$ 605,190</u>  |

**Special Revenue**

| <b>Capital<br/>Industrial<br/>Development<br/>Corporation</b> | <b>Travis County<br/>Cultural<br/>Education<br/>Facilities<br/>Finance Corp</b> | <b>Truancy<br/>Court</b> | <b>County<br/>Clerk<br/>Archival</b> | <b>Family<br/>Protection</b> | <b>Elections<br/>Contract</b> | <b>Vital<br/>Statistic<br/>Preservation</b> |
|---|---|--------------------------|--------------------------------------|------------------------------|-------------------------------|---|
| \$ 3,308  | \$ 34,591   | \$ 106,340               | \$ 1,078,111                         | \$ 37,400                    | \$ 374,026                    | \$ 36,603                                   |
| -   | -   | -                        | -                                    | -                            | -                             | -   |
| -   | -   | 138                      | 1,169                                | 34                           | 483                           | 34  |
| -   | -   | -                        | -                                    | -                            | -                             | -   |
| -   | -   | -                        | -                                    | 654                          | -                             | 1   |
| -   | -   | -                        | -                                    | -                            | -                             | -   |
| -   | -   | -                        | -                                    | -                            | -                             | -   |
| <u>\$ 3,308</u>   | <u>\$ 34,591</u>  | <u>\$ 106,478</u>        | <u>\$ 1,079,280</u>                  | <u>\$ 38,088</u>             | <u>\$ 374,509</u>             | <u>\$ 36,638</u>                            |
| <br>  |   |                          |                                      |                              |                               |   |
| \$ -  | \$ -  | \$ 495                   | \$ 12,909                            | \$ -                         | \$ 8,536                      | \$ 820                                      |
| -   | -   | 7,557                    | 15,056                               | -                            | 5,304                         | -   |
| -   | -   | 12                       | 24                                   | -                            | 9                             | -   |
| -   | -   | -                        | -                                    | -                            | -                             | -   |
| -   | -   | -                        | -                                    | -                            | -                             | -   |
| -   | -   | -                        | -                                    | -                            | -                             | -   |
| -   | -   | 8,064                    | 27,989                               | -                            | 13,849                        | 820   |
| <br>  |   |                          |                                      |                              |                               |   |
| -   | -   | -                        | -                                    | -                            | -                             | -   |
| -   | -   | -                        | -                                    | -                            | -                             | -   |
| 531   | 1,078   | -                        | 1,051,291                            | 38,088                       | 360,660                       | 35,818                                      |
| -   | -   | -                        | -                                    | -                            | -                             | -   |
| <br>  |   |                          |                                      |                              |                               |   |
| 2,777   | 33,513  | 98,414                   | -                                    | -                            | -                             | -   |
| <u>3,308</u>  | <u>34,591</u>   | <u>98,414</u>            | <u>1,051,291</u>                     | <u>38,088</u>                | <u>360,660</u>                | <u>35,818</u>                               |
| <u>\$ 3,308</u>   | <u>\$ 34,591</u>  | <u>\$ 106,478</u>        | <u>\$ 1,079,280</u>                  | <u>\$ 38,088</u>             | <u>\$ 374,509</u>             | <u>\$ 36,638</u>                            |

(continued)

TRAVIS COUNTY, TEXAS  
 COMBINING BALANCE SHEET, continued  
 NON-MAJOR GOVERNMENTAL FUNDS  
 September 30, 2013

| Special Revenue  |                   |                              |                             |                           |                          |
|--|-------------------|------------------------------|-----------------------------|---------------------------|--------------------------|
|  | Fire<br>Code      | Child<br>Abuse<br>Prevention | Juvenile<br>Case<br>Manager | Health<br>Food<br>Permits | Drug<br>Court<br>Program |
| <b>Assets</b>  |                   |                              |                             |                           |                          |
| Cash and pooled cash   | \$ 397,866        | \$ 10,647                    | \$ 1,063,055                | \$ 229,699                | \$ 181,994               |
| Investments  | -                 | -                            | -                           | -                         | -                        |
| Interest receivable  | 516               | -                            | 1,238                       | 275                       | 206                      |
| Due from other funds   | -                 | -                            | -                           | -                         | -                        |
| Accounts receivable  | -                 | -                            | 664                         | -                         | 43                       |
| Intergovernmental and other receivables                              | -                 | -                            | -                           | -                         | -                        |
| Taxes receivable (net of allowances<br>for estimated uncollectibles) | -                 | -                            | -                           | -                         | -                        |
| Total assets   | <u>\$ 398,382</u> | <u>\$ 10,647</u>             | <u>\$ 1,064,957</u>         | <u>\$ 229,974</u>         | <u>\$ 182,243</u>        |
| <b>Liabilities and Fund Balances</b>                                 |                   |                              |                             |                           |                          |
| <b>Liabilities:</b>  |                   |                              |                             |                           |                          |
| Accounts payable   | \$ -              | \$ -                         | \$ 962                      | \$ 26,443                 | \$ 4,842                 |
| Accrued liabilities  | -                 | -                            | 6,329                       | -                         | 2,765                    |
| Due to other funds   | -                 | -                            | 71                          | -                         | 4                        |
| Other liabilities  | -                 | -                            | -                           | -                         | -                        |
| Due to other governmental entities                                   | -                 | -                            | -                           | -                         | -                        |
| Deferred revenue   | -                 | -                            | -                           | -                         | -                        |
| Total liabilities  | <u>-</u>          | <u>-</u>                     | <u>7,362</u>                | <u>26,443</u>             | <u>7,611</u>             |
| <b>Fund balances:</b>  |                   |                              |                             |                           |                          |
| <i>Restricted</i>  |                   |                              |                             |                           |                          |
| Debt service   | -                 | -                            | -                           | -                         | -                        |
| Capital projects   | -                 | -                            | -                           | -                         | -                        |
| Special revenue funds  | 398,382           | 10,647                       | 1,057,595                   | 203,531                   | 174,632                  |
| County schools   | -                 | -                            | -                           | -                         | -                        |
| <i>Committed</i>   |                   |                              |                             |                           |                          |
| Special revenue funds  | -                 | -                            | -                           | -                         | -                        |
| Total fund balances  | <u>398,382</u>    | <u>10,647</u>                | <u>1,057,595</u>            | <u>203,531</u>            | <u>174,632</u>           |
| Total liabilities and fund balances                                  | <u>\$ 398,382</u> | <u>\$ 10,647</u>             | <u>\$ 1,064,957</u>         | <u>\$ 229,974</u>         | <u>\$ 182,243</u>        |

**Special Revenue**

| <b>Probate<br/>Guardianship</b> | <b>Gardner<br/>House<br/>Handicraft</b> | <b>CAPCOG<br/>911 Fees</b> | <b>CSCD<br/>Fees</b> | <b>Unclaimed<br/>Juvenile<br/>Restitution</b> | <b>Lake Travis<br/>Economic<br/>Development</b> | <b>After School<br/>Youth<br/>Enrichment<br/>Services</b> |
|---------------------------------|---|----------------------------|----------------------|---|---|---|
| \$ 225,195                      | \$ 3,358                                | \$ 20,913                  | \$ 117,211           | \$ 32,068                                     | \$ 45   | \$ 47,583   |
| -                               | -                                       | -                          | -                    | -   | -   | -   |
| 275                             | -                                       | 34                         | 138                  | 34  | -   | -   |
| -                               | -                                       | -                          | -                    | -   | -   | -   |
| -                               | -                                       | -                          | -                    | -   | -   | -   |
| -                               | -                                       | -                          | -                    | -   | -   | -   |
| <u>\$ 225,470</u>               | <u>\$ 3,358</u>                         | <u>\$ 20,947</u>           | <u>\$ 117,349</u>    | <u>\$ 32,102</u>                              | <u>\$ 45</u>                                    | <u>\$ 47,583</u>  |
| <br>                            |   |                            |                      |   |   |   |
| \$ -                            | \$ -                                    | \$ -                       | \$ 31,726            | \$ -  | \$ -  | \$ 305  |
| -                               | -                                       | -                          | 13,927               | -   | -   | 4,442   |
| -                               | -                                       | -                          | -                    | -   | -   | 7   |
| -                               | -                                       | -                          | -                    | -   | -   | -   |
| -                               | -                                       | -                          | -                    | -   | -   | -   |
| -                               | -                                       | -                          | 45,653               | -   | -   | 4,754   |
| <br>                            |   |                            |                      |   |   |   |
| -                               | -                                       | -                          | -                    | -   | -   | -   |
| -                               | -                                       | -                          | -                    | -   | -   | -   |
| 225,470                         | 3,358                                   | 20,947                     | 71,696               | 32,102  | 45  | 8,818   |
| -                               | -                                       | -                          | -                    | -   | -   | -   |
| -                               | -                                       | -                          | -                    | -   | -   | 34,011  |
| <u>225,470</u>                  | <u>3,358</u>                            | <u>20,947</u>              | <u>71,696</u>        | <u>32,102</u>                                 | <u>45</u>                                       | <u>42,829</u>   |
| <u>\$ 225,470</u>               | <u>\$ 3,358</u>                         | <u>\$ 20,947</u>           | <u>\$ 117,349</u>    | <u>\$ 32,102</u>                              | <u>\$ 45</u>                                    | <u>\$ 47,583</u>  |

(continued)

**TRAVIS COUNTY, TEXAS**  
**COMBINING BALANCE SHEET, continued**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**September 30, 2013**

|   | Special Revenue        |                      | Debt Service                                |  |                   |
|---|------------------------|----------------------|---|--|-------------------|
|   | Motor Vehicle Interest | Total                | Northwest Travis County Road District No. 3 | Travis County Bee Cave Road District No. 1 | Total             |
| <b>Assets</b>   |                        |                      |   |  |                   |
| Cash and pooled cash  | \$ 2,933               | \$ 29,056,826        | \$ 236                                      | \$ 383                                     | \$ 619            |
| Investments   | -                      | 1,133,339            | 89,563                                      | 290,762                                    | 380,325           |
| Interest receivable   | -                      | 29,162               | -   | -  | -                 |
| Due from other funds  | -                      | 3,101                | -   | -  | -                 |
| Accounts receivable   | -                      | 234,292              | -   | -  | -                 |
| Intergovernmental and other receivables                           | -                      | 16,668               | -   | -  | -                 |
| Taxes receivable (net of allowances for estimated uncollectibles) | -                      | -                    | 1,409                                       | 18,957                                     | 20,366            |
| Total assets  | <u>\$ 2,933</u>        | <u>\$ 30,473,388</u> | <u>\$ 91,208</u>                            | <u>\$ 310,102</u>                          | <u>\$ 401,310</u> |
| <b>Liabilities and Fund Balances</b>                              |                        |                      |   |  |                   |
| <b>Liabilities:</b>   |                        |                      |   |  |                   |
| Accounts payable  | \$ -                   | \$ 599,182           | \$ 694                                      | \$ -                                       | \$ 694            |
| Accrued liabilities   | -                      | 702,231              | -   | -  | -                 |
| Due to other funds  | -                      | 126,733              | -   | -  | -                 |
| Other liabilities   | -                      | 15,120               | -   | -  | -                 |
| Due to other governmental entities                                | -                      | 3,054                | -   | -  | -                 |
| Deferred revenue  | -                      | -                    | 1,409                                       | 18,957                                     | 20,366            |
| Total liabilities   | <u>-</u>               | <u>1,446,320</u>     | <u>2,103</u>                                | <u>18,957</u>                              | <u>21,060</u>     |
| <b>Fund balances:</b>   |                        |                      |   |  |                   |
| <i>Restricted</i>   |                        |                      |   |  |                   |
| Debt service  | -                      | -                    | 89,105                                      | 291,145                                    | 380,250           |
| Capital projects  | -                      | -                    | -   | -  | -                 |
| Special revenue funds   | 2,933                  | 13,335,232           | -   | -  | -                 |
| County schools  | -                      | -                    | -   | -  | -                 |
| <i>Committed</i>  |                        |                      |   |  |                   |
| Special revenue funds   | -                      | 15,691,836           | -   | -  | -                 |
| Total fund balances   | <u>2,933</u>           | <u>29,027,068</u>    | <u>89,105</u>                               | <u>291,145</u>                             | <u>380,250</u>    |
| Total liabilities and fund balances                               | <u>\$ 2,933</u>        | <u>\$ 30,473,388</u> | <u>\$ 91,208</u>                            | <u>\$ 310,102</u>                          | <u>\$ 401,310</u> |

| Capital Projects        |                      |                      |                      | Permanent Fund        |                                    |
|-------------------------|----------------------|----------------------|----------------------|-----------------------|------------------------------------|
| Joint Road Improvements | Subdivision Parkland | Northeast Metro Park | Total                | Permanent School Fund | Total Non-Major Governmental Funds |
| \$ 3,243,469            | \$ 726,322           | \$ 22,009            | \$ 3,991,800         | \$ 3,246,561          | \$ 36,295,806                      |
| -                       | -                    | -                    | -                    | -                     | 1,513,664                          |
| 3,818                   | 825                  | 34                   | 4,677                | -                     | 33,839                             |
| -                       | -                    | -                    | -                    | -                     | 3,101                              |
| -                       | -                    | -                    | -                    | -                     | 234,292                            |
| 13,579,547              | -                    | -                    | 13,579,547           | -                     | 13,596,215                         |
| -                       | -                    | -                    | -                    | -                     | 20,366                             |
| <u>\$ 16,826,834</u>    | <u>\$ 727,147</u>    | <u>\$ 22,043</u>     | <u>\$ 17,576,024</u> | <u>\$ 3,246,561</u>   | <u>\$ 51,697,283</u>               |
| <br>                    |                      |                      |                      |                       |                                    |
| \$ 64,628               | \$ -                 | \$ 2,466             | \$ 67,094            | \$ -                  | \$ 666,970                         |
| -                       | -                    | -                    | -                    | -                     | 702,231                            |
| -                       | -                    | -                    | -                    | -                     | 126,733                            |
| 322,369                 | -                    | -                    | 322,369              | -                     | 337,489                            |
| -                       | -                    | -                    | -                    | -                     | 3,054                              |
| -                       | -                    | -                    | -                    | -                     | 20,366                             |
| <u>386,997</u>          | <u>-</u>             | <u>2,466</u>         | <u>389,463</u>       | <u>-</u>              | <u>1,856,843</u>                   |
| <br>                    |                      |                      |                      |                       |                                    |
| -                       | -                    | -                    | -                    | -                     | 380,250                            |
| 16,439,837              | 727,147              | 19,577               | 17,186,561           | -                     | 17,186,561                         |
| -                       | -                    | -                    | -                    | -                     | 13,335,232                         |
| -                       | -                    | -                    | -                    | 3,246,561             | 3,246,561                          |
| -                       | -                    | -                    | -                    | -                     | 15,691,836                         |
| <u>16,439,837</u>       | <u>727,147</u>       | <u>19,577</u>        | <u>17,186,561</u>    | <u>3,246,561</u>      | <u>49,840,440</u>                  |
| <u>\$ 16,826,834</u>    | <u>\$ 727,147</u>    | <u>\$ 22,043</u>     | <u>\$ 17,576,024</u> | <u>\$ 3,246,561</u>   | <u>\$ 51,697,283</u>               |

(concluded)

**TRAVIS COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**For The Year Ended September 30, 2013**

|  | <u>Special Revenue</u>     |                        |                        |                            |  |
|--|----------------------------|------------------------|------------------------|----------------------------|--|
|  | <u>Road and<br/>Bridge</u> | <u>Law<br/>Library</u> | <u>CAPSO<br/>DAPSO</u> | <u>Law<br/>Enforcement</u> | <u>Dispute<br/>Resolution<br/>Center</u> |
| <b>Revenues:</b>                                     |                            |                        |                        |                            |  |
| Taxes  | \$ -                       | \$ -                   | \$ -                   | \$ -                       | \$ -                                     |
| Intergovernmental                                    | 156,947                    | -                      | 22,500                 | 8,664                      | -  |
| Charges for services                                 | 11,382,248                 | 862,554                | 137,865                | -                          | 350,958                                  |
| Fines and forfeits                                   | 4,376,275                  | -                      | -                      | 266,945                    | -  |
| Investment income                                    | 32,037                     | 1,607                  | -                      | 1,692                      | 309                                      |
| Miscellaneous  | 111,400                    | -                      | -                      | -                          | 3,981                                    |
| Total revenues                                       | <u>16,058,907</u>          | <u>864,161</u>         | <u>160,365</u>         | <u>277,301</u>             | <u>355,248</u>                           |
| <b>Expenditures:</b>                                 |                            |                        |                        |                            |  |
| Current:   |                            |                        |                        |                            |  |
| General government                                   | -                          | -                      | -                      | -                          | -  |
| Justice system                                       | -                          | 763,388                | 112,085                | 91,433                     | 396,773                                  |
| Public safety  | -                          | -                      | -                      | 167,316                    | -  |
| Corrections and rehabilitation                       | -                          | -                      | -                      | -                          | -  |
| Health and human services                            | -                          | -                      | -                      | -                          | -  |
| Infrastructure and environmental services            | 15,527,797                 | -                      | -                      | -                          | -  |
| Community and economic development                   | -                          | -                      | -                      | -                          | -  |
| Capital outlay                                       | 275                        | -                      | -                      | 12,773                     | -  |
| Debt service:  |                            |                        |                        |                            |  |
| Principal on general obligation debt                 | -                          | -                      | -                      | -                          | -  |
| Interest and other charges                           | -                          | -                      | -                      | -                          | -  |
| Total expenditures                                   | <u>15,528,072</u>          | <u>763,388</u>         | <u>112,085</u>         | <u>271,522</u>             | <u>396,773</u>                           |
| Excess (deficiency) of revenues<br>over expenditures | <u>530,835</u>             | <u>100,773</u>         | <u>48,280</u>          | <u>5,779</u>               | <u>(41,525)</u>                          |
| <b>Other financing sources (uses):</b>               |                            |                        |                        |                            |  |
| Transfers in   | -                          | -                      | -                      | -                          | 52,632                                   |
| Transfers out  | (750,091)                  | -                      | (112,584)              | -                          | -  |
| Total other financing sources (uses)                 | <u>(750,091)</u>           | <u>-</u>               | <u>(112,584)</u>       | <u>-</u>                   | <u>52,632</u>                            |
| Net change in fund balances                          | (219,256)                  | 100,773                | (64,304)               | 5,779                      | 11,107                                   |
| Fund balances - beginning of year                    | 5,562,980                  | 167,522                | 520,089                | 1,232,627                  | 25,745                                   |
| Fund balances - end of year                          | <u>\$ 5,343,724</u>        | <u>\$ 268,295</u>      | <u>\$ 455,785</u>      | <u>\$ 1,238,406</u>        | <u>\$ 36,852</u>                         |

**Special Revenue**

| <b>Voter<br/>Registration</b> | <b>Juvenile<br/>Fee</b> | <b>County and<br/>District Clerk<br/>Records<br/>Management &amp;<br/>Preservation</b> | <b>Records<br/>Management &amp;<br/>Preservation</b> | <b>Courthouse<br/>Security</b> | <b>LCRA<br/>Parks CIP</b> | <b>Justice<br/>Court<br/>Building<br/>Security</b> |
|-------------------------------|-------------------------|--|--|--------------------------------|---------------------------|--|
| \$ -                          | \$ -                    | \$ -   | \$ -   | \$ -                           | \$ -                      | \$ -   |
| 95,093                        | -                       | -  | -  | -                              | -                         | -  |
| -                             | 10,084                  | 1,396,625  | 536,683  | 497,394                        | 131,042                   | 39,402   |
| -                             | -                       | -  | -  | -                              | -                         | -  |
| -                             | 2,301                   | 10,123   | 1,764  | 8,853                          | 16,441                    | 1,931  |
| -                             | -                       | -  | -  | -                              | -                         | -  |
| <u>95,093</u>                 | <u>12,385</u>           | <u>1,406,748</u>   | <u>538,447</u>                                       | <u>506,247</u>                 | <u>147,483</u>            | <u>41,333</u>                                      |
| 109,901                       | -                       | 905,178  | 405,547  | -                              | -                         | -  |
| -                             | -                       | 41,008   | 32,915   | -                              | -                         | -  |
| -                             | -                       | -  | -  | 2,971,056                      | -                         | -  |
| -                             | -                       | -  | -  | -                              | -                         | -  |
| -                             | -                       | -  | -  | -                              | -                         | -  |
| -                             | -                       | -  | -  | -                              | 26,026                    | -  |
| -                             | -                       | 191,861  | -  | -                              | 161,476                   | -  |
| -                             | -                       | -  | -  | -                              | -                         | -  |
| -                             | -                       | -  | -  | -                              | -                         | -  |
| <u>109,901</u>                | <u>-</u>                | <u>1,138,047</u>   | <u>438,462</u>                                       | <u>2,971,056</u>               | <u>187,502</u>            | <u>-</u>   |
| <u>(14,808)</u>               | <u>12,385</u>           | <u>268,701</u>   | <u>99,985</u>  | <u>(2,464,809)</u>             | <u>(40,019)</u>           | <u>41,333</u>                                      |
| -                             | -                       | -  | -  | 2,526,548                      | -                         | -  |
| -                             | -                       | -  | -  | -                              | -                         | -  |
| -                             | -                       | -  | -  | <u>2,526,548</u>               | -                         | -  |
| (14,808)                      | 12,385                  | 268,701  | 99,985   | 61,739                         | (40,019)                  | 41,333   |
| 112,036                       | 392,761                 | 1,594,312  | 210,554  | 259,677                        | 3,010,673                 | 310,666  |
| <u>\$ 97,228</u>              | <u>\$ 405,146</u>       | <u>\$ 1,863,013</u>  | <u>\$ 310,539</u>                                    | <u>\$ 321,416</u>              | <u>\$ 2,970,654</u>       | <u>\$ 351,999</u>                                  |

(continued)

**TRAVIS COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES, continued**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**For The Year Ended September 30, 2013**

|  | <b>Special Revenue</b>  |                            |                                       |   |  |
|--|---|----------------------------|---------------------------------------|---|--|
|  | <b>Juvenile<br/>Justice<br/>Alternative<br/>Education<br/>Program</b> | <b>Jail<br/>Commissary</b> | <b>Court<br/>Reporter<br/>Service</b> | <b>CSCD<br/>Equipment<br/>Acquisition</b> | <b>Juvenile<br/>Deferred<br/>Prosecution</b> |
| <b>Revenues:</b>                                     |   |                            |                                       |   |  |
| Taxes  | \$ -  | \$ -                       | \$ -                                  | \$ -                                      | \$ -   |
| Intergovernmental                                    | 92,224  | -                          | -                                     | -   | -  |
| Charges for services                                 | -   | 1,823,591                  | 360,929                               | -   | 3,695  |
| Fines and forfeits                                   | -   | -                          | -                                     | -   | -  |
| Investment income                                    | 6,096   | 508                        | 487                                   | -   | 487  |
| Miscellaneous  | -   | -                          | -                                     | -   | -  |
| Total revenues                                       | <u>98,320</u>   | <u>1,824,099</u>           | <u>361,416</u>                        | <u>-</u>                                  | <u>4,182</u>                                 |
| <b>Expenditures:</b>                                 |   |                            |                                       |   |  |
| Current:   |   |                            |                                       |   |  |
| General government                                   | -   | -                          | -                                     | -   | -  |
| Justice system                                       | 476,044   | -                          | 347,803                               | -   | -  |
| Public safety  | -   | -                          | -                                     | -   | -  |
| Corrections and rehabilitation                       | -   | 1,790,436                  | -                                     | -   | -  |
| Health and human services                            | -   | -                          | -                                     | -   | -  |
| Infrastructure and environmental services            | -   | -                          | -                                     | -   | -  |
| Community and economic development                   | -   | -                          | -                                     | -   | -  |
| Capital outlay                                       | -   | 25,275                     | -                                     | -   | -  |
| Debt service:  |   |                            |                                       |   |  |
| Principal on general obligation debt                 | -   | -                          | -                                     | -   | -  |
| Interest and other charges                           | -   | -                          | -                                     | -   | -  |
| Total expenditures                                   | <u>476,044</u>  | <u>1,815,711</u>           | <u>347,803</u>                        | <u>-</u>                                  | <u>-</u>                                     |
| Excess (deficiency) of revenues<br>over expenditures | <u>(377,724)</u>  | <u>8,388</u>               | <u>13,613</u>                         | <u>-</u>                                  | <u>4,182</u>                                 |
| <b>Other financing sources (uses):</b>               |   |                            |                                       |   |  |
| Transfers in   | 189,313   | -                          | -                                     | -   | -  |
| Transfers out  | -   | -                          | -                                     | -   | -  |
| Total other financing sources (uses)                 | <u>189,313</u>  | <u>-</u>                   | <u>-</u>                              | <u>-</u>                                  | <u>-</u>                                     |
| Net change in fund balances                          | (188,411)   | 8,388                      | 13,613                                | -   | 4,182  |
| Fund balances - beginning of year                    | 1,152,538   | 352,231                    | 58,197                                | 1,121                                     | 83,003                                       |
| Fund balances - end of year                          | <u>\$ 964,127</u>   | <u>\$ 360,619</u>          | <u>\$ 71,810</u>                      | <u>\$ 1,121</u>                           | <u>\$ 87,185</u>                             |

**Special Revenue**

| <b>Balcones<br/>Canyonlands<br/>Preservation</b> | <b>Abandoned<br/>Vehicles/<br/>Livestock</b> | <b>LEOSE<br/>Elected<br/>Officials</b> | <b>LEOSE<br/>Commissioners'<br/>Court</b> | <b>Juvenile<br/>Delinquency<br/>Prevention</b> | <b>Unclaimed<br/>Property</b> | <b>Professional<br/>Prosecutors</b> |
|--|--|--|---|--|-------------------------------|-------------------------------------|
| \$ -   | \$ -   | \$ -                                   | \$ -                                      | \$ -   | \$ -                          | \$ -                                |
| -  | -  | -                                      | -   | -  | -                             | 62,500                              |
| 189,088  | -  | -                                      | -   | 105  | -                             | -                                   |
| -  | -  | -                                      | -   | -  | 48,430                        | -                                   |
| 53,150   | 64   | 23                                     | -   | -  | 277                           | -                                   |
| 121,810  | 30,987                                       | -                                      | -   | -  | -                             | -                                   |
| <u>364,048</u>                                   | <u>31,051</u>                                | <u>23</u>                              | <u>-</u>                                  | <u>105</u>                                     | <u>48,707</u>                 | <u>62,500</u>                       |
| -  | -  | -                                      | -   | -  | -                             | -                                   |
| -  | -  | 876                                    | -   | -  | -                             | 62,506                              |
| -  | 14,917                                       | 1,338                                  | -   | -  | -                             | -                                   |
| -  | -  | -                                      | -   | -  | -                             | -                                   |
| -  | -  | -                                      | -   | -  | -                             | -                                   |
| 784,922  | -  | -                                      | -   | -  | -                             | -                                   |
| -  | -  | -                                      | -   | -  | -                             | -                                   |
| 8,887,168  | -  | -                                      | -   | -  | -                             | -                                   |
| -  | -  | -                                      | -   | -  | -                             | -                                   |
| -  | -  | -                                      | -   | -  | -                             | -                                   |
| <u>9,672,090</u>                                 | <u>14,917</u>                                | <u>2,214</u>                           | <u>-</u>                                  | <u>-</u>                                       | <u>-</u>                      | <u>62,506</u>                       |
| (9,308,042)                                      | 16,134                                       | (2,191)                                | -   | 105  | 48,707                        | (6)                                 |
| 10,927,333                                       | -  | -                                      | -   | -  | -                             | -                                   |
| -  | -  | -                                      | -   | -  | (31,455)                      | -                                   |
| <u>10,927,333</u>                                | <u>-</u>                                     | <u>-</u>                               | <u>-</u>                                  | <u>-</u>                                       | <u>(31,455)</u>               | <u>-</u>                            |
| 1,619,291  | 16,134                                       | (2,191)                                | -   | 105  | 17,252                        | (6)                                 |
| 5,258,959  | 52,906                                       | 22,230                                 | 3,801                                     | 602  | 169                           | 12                                  |
| <u>\$ 6,878,250</u>                              | <u>\$ 69,040</u>                             | <u>\$ 20,039</u>                       | <u>\$ 3,801</u>                           | <u>\$ 707</u>                                  | <u>\$ 17,421</u>              | <u>\$ 6</u>                         |

(continued)

**TRAVIS COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES, continued**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**For The Year Ended September 30, 2013**

|  | Special Revenue         |                             |                      |   |   |
|--|-------------------------|-----------------------------|----------------------|---|---|
|  | Mary<br>Quinlan<br>Park | Probate<br>Judiciary<br>Fee | Courts<br>Technology | Travis<br>County<br>Housing<br>Finance<br>Corporation | Travis County<br>Health<br>Facilities<br>Development<br>Corporation |
| <b>Revenues:</b>                                     |                         |                             |                      |   |   |
| Taxes  | \$ -                    | \$ -                        | \$ -                 | \$ -  | \$ -  |
| Intergovernmental                                    | -                       | -                           | -                    | 161,957   | -   |
| Charges for services                                 | -                       | 179,510                     | 186,883              | 512,566   | -   |
| Fines and forfeits                                   | -                       | -                           | -                    | -   | -   |
| Investment income                                    | 1,501                   | 905                         | 2,559                | 395   | 598   |
| Miscellaneous  | 5,000                   | -                           | -                    | -   | -   |
| Total revenues                                       | <u>6,501</u>            | <u>180,415</u>              | <u>189,442</u>       | <u>674,918</u>  | <u>598</u>  |
| <b>Expenditures:</b>                                 |                         |                             |                      |   |   |
| Current:   |                         |                             |                      |   |   |
| General government                                   | -                       | -                           | 16,520               | 177,920   | 14,655  |
| Justice system                                       | -                       | 204,991                     | 181,086              | -   | -   |
| Public safety  | -                       | -                           | -                    | -   | -   |
| Corrections and rehabilitation                       | -                       | -                           | -                    | -   | -   |
| Health and human services                            | -                       | -                           | -                    | -   | -   |
| Infrastructure and environmental services            | -                       | -                           | -                    | -   | -   |
| Community and economic development                   | -                       | -                           | -                    | -   | -   |
| Capital outlay                                       | -                       | -                           | -                    | -   | -   |
| Debt service:  |                         |                             |                      |   |   |
| Principal on general obligation debt                 | -                       | -                           | -                    | -   | -   |
| Interest and other charges                           | -                       | -                           | -                    | -   | -   |
| Total expenditures                                   | <u>-</u>                | <u>204,991</u>              | <u>197,606</u>       | <u>177,920</u>  | <u>14,655</u>   |
| Excess (deficiency) of revenues<br>over expenditures | <u>6,501</u>            | <u>(24,576)</u>             | <u>(8,164)</u>       | <u>496,998</u>  | <u>(14,057)</u>   |
| <b>Other financing sources (uses):</b>               |                         |                             |                      |   |   |
| Transfers in   | -                       | -                           | -                    | -   | -   |
| Transfers out  | -                       | -                           | -                    | (123,109)   | (40,000)  |
| Total other financing sources (uses)                 | <u>-</u>                | <u>-</u>                    | <u>-</u>             | <u>(123,109)</u>                                      | <u>(40,000)</u>   |
| Net change in fund balances                          | 6,501                   | (24,576)                    | (8,164)              | 373,889   | (54,057)  |
| Fund balances - beginning of year                    | 271,698                 | 244,104                     | 451,203              | 1,103,703   | 659,247   |
| Fund balances - end of year                          | <u>\$ 278,199</u>       | <u>\$ 219,528</u>           | <u>\$ 443,039</u>    | <u>\$ 1,477,592</u>                                   | <u>\$ 605,190</u>   |

**Special Revenue**

|   | Travis County                                       |                  |                             |                      |                       |                                    |      |
|---|---|------------------|-----------------------------|----------------------|-----------------------|------------------------------------|------|
| Capital<br>Industrial<br>Development<br>Corporation | Cultural<br>Education<br>Facilities<br>Finance Corp | Truancy<br>Court | County<br>Clerk<br>Archival | Family<br>Protection | Elections<br>Contract | Vital<br>Statistic<br>Preservation |      |
| \$ -  | \$ -  | \$ -             | \$ -                        | \$ -                 | \$ -                  | \$ -                               | \$ - |
| -   | -   | -                | -                           | -                    | -                     | -                                  | -    |
| -   | 22,570  | 97,411           | 1,293,424                   | 53,884               | 803,064               | 1,439                              | -    |
| -   | -   | -                | -                           | -                    | -                     | -                                  | -    |
| 5   | 28  | 897              | 5,027                       | 226                  | 3,030                 | 193                                | -    |
| -   | -   | -                | -                           | -                    | -                     | -                                  | -    |
| <u>5</u>  | <u>22,598</u>                                       | <u>98,308</u>    | <u>1,298,451</u>            | <u>54,110</u>        | <u>806,094</u>        | <u>1,632</u>                       |      |
| 1,900   | 962   | -                | 888,716                     | -                    | 876,076               | -                                  | -    |
| -   | -   | 195,799          | -                           | 55,323               | -                     | 820                                | -    |
| -   | -   | -                | -                           | -                    | -                     | -                                  | -    |
| -   | -   | -                | -                           | -                    | -                     | -                                  | -    |
| -   | -   | -                | -                           | -                    | -                     | -                                  | -    |
| -   | -   | -                | -                           | -                    | -                     | -                                  | -    |
| -   | -   | -                | -                           | -                    | 38,100                | -                                  | -    |
| -   | -   | -                | -                           | -                    | -                     | -                                  | -    |
| -   | -   | -                | -                           | -                    | -                     | -                                  | -    |
| <u>1,900</u>  | <u>962</u>  | <u>195,799</u>   | <u>888,716</u>              | <u>55,323</u>        | <u>914,176</u>        | <u>820</u>                         |      |
| (1,895)   | 21,636  | (97,491)         | 409,735                     | (1,213)              | (108,082)             | 812                                |      |
| -   | -   | 144,151          | -                           | -                    | -                     | -                                  | -    |
| (500)   | (1,000)   | -                | (7,702)                     | -                    | -                     | -                                  | -    |
| <u>(500)</u>  | <u>(1,000)</u>                                      | <u>144,151</u>   | <u>(7,702)</u>              | <u>-</u>             | <u>-</u>              | <u>-</u>                           |      |
| (2,395)   | 20,636  | 46,660           | 402,033                     | (1,213)              | (108,082)             | 812                                |      |
| 5,703   | 13,955  | 51,754           | 649,258                     | 39,301               | 468,742               | 35,006                             |      |
| <u>\$ 3,308</u>                                     | <u>\$ 34,591</u>                                    | <u>\$ 98,414</u> | <u>\$ 1,051,291</u>         | <u>\$ 38,088</u>     | <u>\$ 360,660</u>     | <u>\$ 35,818</u>                   |      |

(continued)

**TRAVIS COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES, continued**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**For The Year Ended September 30, 2013**

|  | <b>Special Revenue</b> |                                       |                                      |                                    |                                   |
|--|------------------------|---------------------------------------|--------------------------------------|------------------------------------|-----------------------------------|
|  | <b>Fire<br/>Code</b>   | <b>Child<br/>Abuse<br/>Prevention</b> | <b>Juvenile<br/>Case<br/>Manager</b> | <b>Health<br/>Food<br/>Permits</b> | <b>Drug<br/>Court<br/>Program</b> |
| <b>Revenues:</b>                                     |                        |                                       |                                      |                                    |                                   |
| Taxes  | \$ -                   | \$ -                                  | \$ -                                 | \$ -                               | \$ -                              |
| Intergovernmental                                    | -                      | -                                     | -                                    | -                                  | -                                 |
| Charges for services                                 | 341,296                | 3,553                                 | 202,111                              | 88,350                             | 147,889                           |
| Fines and forfeits                                   | -                      | -                                     | -                                    | -                                  | -                                 |
| Investment income                                    | 2,490                  | -                                     | 6,080                                | 1,212                              | 1,097                             |
| Miscellaneous  | -                      | -                                     | -                                    | -                                  | -                                 |
| Total revenues                                       | <u>343,786</u>         | <u>3,553</u>                          | <u>208,191</u>                       | <u>89,562</u>                      | <u>148,986</u>                    |
| <b>Expenditures:</b>                                 |                        |                                       |                                      |                                    |                                   |
| Current:   |                        |                                       |                                      |                                    |                                   |
| General government                                   | -                      | -                                     | -                                    | -                                  | -                                 |
| Justice system                                       | -                      | -                                     | 237,627                              | -                                  | -                                 |
| Public safety  | 163,496                | -                                     | -                                    | -                                  | -                                 |
| Corrections and rehabilitation                       | -                      | -                                     | -                                    | -                                  | 150,153                           |
| Health and human services                            | -                      | -                                     | -                                    | 26,444                             | -                                 |
| Infrastructure and environmental services            | -                      | -                                     | -                                    | -                                  | -                                 |
| Community and economic development                   | -                      | -                                     | -                                    | -                                  | -                                 |
| Capital outlay                                       | -                      | -                                     | -                                    | -                                  | -                                 |
| Debt service:  |                        |                                       |                                      |                                    |                                   |
| Principal on general obligation debt                 | -                      | -                                     | -                                    | -                                  | -                                 |
| Interest and other charges                           | -                      | -                                     | -                                    | -                                  | -                                 |
| Total expenditures                                   | <u>163,496</u>         | <u>-</u>                              | <u>237,627</u>                       | <u>26,444</u>                      | <u>150,153</u>                    |
| Excess (deficiency) of revenues<br>over expenditures | <u>180,290</u>         | <u>3,553</u>                          | <u>(29,436)</u>                      | <u>63,118</u>                      | <u>(1,167)</u>                    |
| <b>Other financing sources (uses):</b>               |                        |                                       |                                      |                                    |                                   |
| Transfers in   | -                      | -                                     | -                                    | -                                  | -                                 |
| Transfers out  | -                      | -                                     | -                                    | -                                  | -                                 |
| Total other financing sources (uses)                 | <u>-</u>               | <u>-</u>                              | <u>-</u>                             | <u>-</u>                           | <u>-</u>                          |
| Net change in fund balances                          | 180,290                | 3,553                                 | (29,436)                             | 63,118                             | (1,167)                           |
| Fund balances - beginning of year                    | 218,092                | 7,094                                 | 1,087,031                            | 140,413                            | 175,799                           |
| Fund balances - end of year                          | <u>\$ 398,382</u>      | <u>\$ 10,647</u>                      | <u>\$ 1,057,595</u>                  | <u>\$ 203,531</u>                  | <u>\$ 174,632</u>                 |

**Special Revenue**

| <b>Probate<br/>Guardianship</b> | <b>Gardner<br/>House<br/>Handicraft</b> | <b>CAPCOG<br/>911 Fees</b> | <b>CSCD<br/>Fees</b> | <b>Unclaimed<br/>Juvenile<br/>Restitution</b> | <b>Lake Travis<br/>Economic<br/>Development</b> | <b>After School<br/>Youth<br/>Enrichment<br/>Services</b> |
|---------------------------------|---|----------------------------|----------------------|---|---|---|
| \$ -                            | \$ -                                    | \$ -                       | \$ -                 | \$ -  | \$ -  | \$ -  |
| -                               | -                                       | -                          | -                    | -   | -   | -   |
| 92,742                          | -                                       | -                          | -                    | -   | -   | 168,584   |
| -                               | -                                       | -                          | 560,875              | 4,342   | -   | -   |
| 1,301                           | -                                       | 32                         | 678                  | 205   | -   | -   |
| -                               | -                                       | -                          | -                    | -   | -   | -   |
| <u>94,043</u>                   | <u>-</u>                                | <u>32</u>                  | <u>561,553</u>       | <u>4,547</u>                                  | <u>-</u>  | <u>168,584</u>  |
| -                               | -                                       | -                          | -                    | -   | -   | -   |
| 76,167                          | -                                       | -                          | -                    | -   | -   | -   |
| -                               | -                                       | 454,678                    | -                    | -   | -   | -   |
| -                               | -                                       | -                          | 603,897              | -   | -   | -   |
| -                               | -                                       | -                          | -                    | -   | -   | 159,766   |
| -                               | -                                       | -                          | -                    | -   | -   | -   |
| -                               | -                                       | -                          | -                    | -   | -   | -   |
| -                               | -                                       | -                          | -                    | -   | -   | -   |
| <u>76,167</u>                   | <u>-</u>                                | <u>454,678</u>             | <u>603,897</u>       | <u>-</u>                                      | <u>-</u>  | <u>159,766</u>  |
| 17,876                          | -                                       | (454,646)                  | (42,344)             | 4,547   | -   | 8,818   |
| -                               | -                                       | -                          | -                    | -   | -   | 34,011  |
| -                               | -                                       | -                          | -                    | -   | -   | -   |
| -                               | -                                       | -                          | -                    | -   | -   | <u>34,011</u>   |
| 17,876                          | -                                       | (454,646)                  | (42,344)             | 4,547   | -   | 42,829  |
| 207,594                         | 3,358                                   | 475,593                    | 114,040              | 27,555  | 45  | -   |
| <u>\$ 225,470</u>               | <u>\$ 3,358</u>                         | <u>\$ 20,947</u>           | <u>\$ 71,696</u>     | <u>\$ 32,102</u>                              | <u>\$ 45</u>                                    | <u>\$ 42,829</u>  |

(continued)

**TRAVIS COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES, continued**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**For The Year Ended September 30, 2013**

|   | Special Revenue        |               | Debt Service                                |  |              |
|---|------------------------|---------------|---|--|--------------|
|   | Motor Vehicle Interest | Total         | Northwest Travis County Road District No. 3 | Travis County Bee Cave Road District No. 1 | Total        |
| <b>Revenues:</b>                                  |                        |               |   |  |              |
| Taxes   | \$ -                   | \$ -          | \$ 548,067                                  | \$ 1,088,981                               | \$ 1,637,048 |
| Intergovernmental                                 | -                      | 599,885       | -   | -  | -            |
| Charges for services                              | -                      | 21,917,539    | -   | -  | -            |
| Fines and forfeits                                | -                      | 5,256,867     | -   | -  | -            |
| Investment income                                 | 2,933                  | 169,542       | 398   | 698  | 1,096        |
| Miscellaneous                                     | -                      | 273,178       | -   | -  | -            |
| Total revenues                                    | 2,933                  | 28,217,011    | 548,465                                     | 1,089,679                                  | 1,638,144    |
| <b>Expenditures:</b>                              |                        |               |   |  |              |
| Current:  |                        |               |   |  |              |
| General government                                | -                      | 3,397,375     | 3,700                                       | 7,309                                      | 11,009       |
| Justice system                                    | -                      | 3,276,644     | -   | -  | -            |
| Public safety                                     | -                      | 3,772,801     | -   | -  | -            |
| Corrections and rehabilitation                    | -                      | 2,544,486     | -   | -  | -            |
| Health and human services                         | -                      | 186,210       | -   | -  | -            |
| Infrastructure and environmental services         | -                      | 16,312,719    | -   | -  | -            |
| Community and economic development                | -                      | 26,026        | -   | -  | -            |
| Capital outlay                                    | -                      | 9,316,928     | -   | -  | -            |
| Debt service:                                     |                        |               |   |  |              |
| Principal on general obligation debt              | -                      | -             | 575,000                                     | 400,000                                    | 975,000      |
| Interest and other charges                        | -                      | -             | 47,600                                      | 719,063                                    | 766,663      |
| Total expenditures                                | -                      | 38,833,189    | 626,300                                     | 1,126,372                                  | 1,752,672    |
| Excess (deficiency) of revenues over expenditures | 2,933                  | (10,616,178)  | (77,835)                                    | (36,693)                                   | (114,528)    |
| <b>Other financing sources (uses):</b>            |                        |               |   |  |              |
| Transfers in                                      | -                      | 13,873,988    | -   | -  | -            |
| Transfers out                                     | -                      | (1,066,441)   | -   | -  | -            |
| Total other financing sources (uses)              | -                      | 12,807,547    | -   | -  | -            |
| Net change in fund balances                       | 2,933                  | 2,191,369     | (77,835)                                    | (36,693)                                   | (114,528)    |
| Fund balances - beginning of year                 | -                      | 26,835,699    | 166,940                                     | 327,838                                    | 494,778      |
| Fund balances - end of year                       | \$ 2,933               | \$ 29,027,068 | \$ 89,105                                   | \$ 291,145                                 | \$ 380,250   |

| <b>Capital Projects</b>        |                             |                             |                      | <b>Permanent Fund</b>        |   |
|--------------------------------|-----------------------------|-----------------------------|----------------------|------------------------------|---|
| <b>Joint Road Improvements</b> | <b>Subdivision Parkland</b> | <b>Northeast Metro Park</b> | <b>Total</b>         | <b>Permanent School Fund</b> | <b>Total Non-Major Governmental Funds</b> |
| \$ -                           | \$ -                        | \$ -                        | \$ -                 | \$ -                         | \$ 1,637,048                              |
| -                              | -                           | -                           | -                    | -                            | 599,885                                   |
| 13,075,126                     | 395,069                     | -                           | 13,470,195           | -                            | 35,387,734                                |
| -                              | -                           | -                           | -                    | -                            | 5,256,867                                 |
| 6,399                          | 6,566                       | (1,311)                     | 11,654               | -                            | 182,292                                   |
| 1,168,942                      | -                           | -                           | 1,168,942            | 102,917                      | 1,545,037                                 |
| <u>14,250,467</u>              | <u>401,635</u>              | <u>(1,311)</u>              | <u>14,650,791</u>    | <u>102,917</u>               | <u>44,608,863</u>                         |
| -                              | -                           | -                           | -                    | 220,059                      | 3,628,443                                 |
| -                              | -                           | -                           | -                    | -                            | 3,276,644                                 |
| -                              | -                           | -                           | -                    | -                            | 3,772,801                                 |
| -                              | -                           | -                           | -                    | -                            | 2,544,486                                 |
| -                              | -                           | -                           | -                    | -                            | 186,210                                   |
| 2,190,596                      | -                           | -                           | 2,190,596            | -                            | 18,503,315                                |
| 4,439                          | -                           | -                           | 4,439                | -                            | 30,465                                    |
| 128,801                        | 176,382                     | 476,056                     | 781,239              | -                            | 10,098,167                                |
| -                              | -                           | -                           | -                    | -                            | 975,000                                   |
| -                              | -                           | -                           | -                    | -                            | 766,663                                   |
| <u>2,323,836</u>               | <u>176,382</u>              | <u>476,056</u>              | <u>2,976,274</u>     | <u>220,059</u>               | <u>43,782,194</u>                         |
| <u>11,926,631</u>              | <u>225,253</u>              | <u>(477,367)</u>            | <u>11,674,517</u>    | <u>(117,142)</u>             | <u>826,669</u>                            |
| -                              | -                           | -                           | -                    | -                            | 13,873,988                                |
| -                              | -                           | -                           | -                    | -                            | (1,066,441)                               |
| -                              | -                           | -                           | -                    | -                            | 12,807,547                                |
| 11,926,631                     | 225,253                     | (477,367)                   | 11,674,517           | (117,142)                    | 13,634,216                                |
| 4,513,206                      | 501,894                     | 496,944                     | 5,512,044            | 3,363,703                    | 36,206,224                                |
| <u>\$ 16,439,837</u>           | <u>\$ 727,147</u>           | <u>\$ 19,577</u>            | <u>\$ 17,186,561</u> | <u>\$ 3,246,561</u>          | <u>\$ 49,840,440</u>                      |

(concluded)



**TRAVIS COUNTY, TEXAS**  
**BUDGETARY COMPARISON**  
**SCHEDULES**



**TRAVIS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**GENERAL PURPOSE DEBT SERVICE FUND**  
**For The Year Ended September 30, 2013**

|  | <b>Budgeted<br/>Amounts<br/>Final</b> | <b>Actual<br/>Amounts</b> | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|--|---------------------------------------|---------------------------|---|
| <b>Revenues:</b>                                     |                                       |                           |   |
| Taxes  | \$ 77,898,650                         | \$ 78,951,431             | \$ 1,052,781  |
| Investment income                                    | 46,781                                | 49,315                    | 2,534   |
| Total revenues                                       | <u>77,945,431</u>                     | <u>79,000,746</u>         | <u>1,055,315</u>  |
| <b>Expenditures:</b>                                 |                                       |                           |   |
| Debt service:  |                                       |                           |   |
| Debt issuance costs                                  | 579,255                               | 557,607                   | 21,648  |
| Advance refunding escrow                             | 326,295                               | 326,295                   | -   |
| Principal on general obligation debt                 | 52,725,000                            | 52,110,000                | 615,000   |
| Interest and other charges                           | 26,286,499                            | 24,228,550                | 2,057,949   |
| Total expenditures                                   | <u>79,917,049</u>                     | <u>77,222,452</u>         | <u>2,694,597</u>  |
| Excess (deficiency) of revenues<br>over expenditures | <u>(1,971,618)</u>                    | <u>1,778,294</u>          | <u>3,749,912</u>  |
| <b>Other financing sources (uses):</b>               |                                       |                           |   |
| Refunding debt issued                                | 55,340,000                            | 55,340,000                | -   |
| Debt premium   | 7,112,340                             | 7,112,340                 | -   |
| Payment to refunding bond agent                      | (61,848,695)                          | (61,848,695)              | -   |
| Transfers in   | -                                     | 1,619,204                 | 1,619,204   |
| Total other financing sources (uses)                 | <u>603,645</u>                        | <u>2,222,849</u>          | <u>1,619,204</u>  |
| Net change in fund balance                           | (1,367,973)                           | 4,001,143                 | 5,369,116   |
| Fund balance - beginning of year                     | <u>13,883,075</u>                     | <u>13,883,075</u>         | <u>-</u>  |
| Fund balance - end of year                           | <u>\$ 12,515,102</u>                  | <u>\$ 17,884,218</u>      | <u>\$ 5,369,116</u>   |

**TRAVIS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For The Year Ended September 30, 2013**

|  | <b>Budgeted<br/>Amounts<br/>Final</b> | <b>Actual<br/>Amounts</b> | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|--|---------------------------------------|---------------------------|---|
| <b><u>Road and Bridge</u></b>                        |                                       |                           |   |
| <b>Revenues:</b>                                     |                                       |                           |   |
| Intergovernmental                                    | \$ 106,049                            | \$ 156,947                | \$ 50,898   |
| Charges for services                                 | 10,280,000                            | 11,382,248                | 1,102,248   |
| Fines and forfeits                                   | 4,626,741                             | 4,376,275                 | (250,466)   |
| Investment income                                    | 47,279                                | 32,037                    | (15,242)  |
| Miscellaneous  | 42,347                                | 111,400                   | 69,053  |
| Total revenues                                       | <u>15,102,416</u>                     | <u>16,058,907</u>         | <u>956,491</u>  |
| <b>Expenditures:</b>                                 |                                       |                           |   |
| Current:   |                                       |                           |   |
| Infrastructure and environmental services            | 18,235,924                            | 15,527,797                | 2,708,127   |
| Capital outlay                                       | 283,980                               | 275                       | 283,705   |
| Total expenditures                                   | <u>18,519,904</u>                     | <u>15,528,072</u>         | <u>2,991,832</u>  |
| Excess (deficiency) of revenues<br>over expenditures | <u>(3,417,488)</u>                    | <u>530,835</u>            | <u>3,948,323</u>  |
| <b>Other financing sources (uses):</b>               |                                       |                           |   |
| Transfers out  | (750,091)                             | (750,091)                 | -   |
| Total other financing sources (uses)                 | <u>(750,091)</u>                      | <u>(750,091)</u>          | <u>-</u>  |
| Net change in fund balance                           | (4,167,579)                           | (219,256)                 | 3,948,323   |
| Fund balance - beginning of year                     | <u>5,562,980</u>                      | <u>5,562,980</u>          | <u>-</u>  |
| Fund balance - end of year                           | <u>\$ 1,395,401</u>                   | <u>\$ 5,343,724</u>       | <u>\$ 3,948,323</u>   |
| <b><u>Law Library</u></b>                            |                                       |                           |   |
| <b>Revenues:</b>                                     |                                       |                           |   |
| Charges for services                                 | \$ 858,173                            | \$ 862,554                | \$ 4,381  |
| Investment income                                    | 963                                   | 1,607                     | 644   |
| Total revenues                                       | <u>859,136</u>                        | <u>864,161</u>            | <u>5,025</u>  |
| <b>Expenditures:</b>                                 |                                       |                           |   |
| Current:   |                                       |                           |   |
| Justice system                                       | 851,250                               | 763,388                   | 87,862  |
| Total expenditures                                   | <u>851,250</u>                        | <u>763,388</u>            | <u>87,862</u>   |
| Excess (deficiency) of revenues<br>over expenditures | <u>7,886</u>                          | <u>100,773</u>            | <u>92,887</u>   |
| Net change in fund balance                           | 7,886                                 | 100,773                   | 92,887  |
| Fund balance - beginning of year                     | <u>167,522</u>                        | <u>167,522</u>            | <u>-</u>  |
| Fund balance - end of year                           | <u>\$ 175,408</u>                     | <u>\$ 268,295</u>         | <u>\$ 92,887</u>  |

|  | <b>Budgeted<br/>Amounts<br/>Final</b> | <b>Actual<br/>Amounts</b> | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|--|---------------------------------------|---------------------------|---|
| <b><u>Dispute Resolution Center</u></b>              |                                       |                           |   |
| <b>Revenues:</b>                                     |                                       |                           |   |
| Charges for services                                 | \$ 359,508                            | \$ 350,958                | \$ (8,550)  |
| Investment income                                    | 436                                   | 309                       | (127)   |
| Miscellaneous  | 4,000                                 | 3,981                     | (19)  |
| Total revenues                                       | <u>363,944</u>                        | <u>355,248</u>            | <u>(8,696)</u>  |
| <b>Expenditures:</b>                                 |                                       |                           |   |
| Current:   |                                       |                           |   |
| Justice system                                       | 426,843                               | 396,773                   | 30,070  |
| Total expenditures                                   | <u>426,843</u>                        | <u>396,773</u>            | <u>30,070</u>   |
| Excess (deficiency) of revenues<br>over expenditures | <u>(62,899)</u>                       | <u>(41,525)</u>           | <u>21,374</u>   |
| <b>Other financing sources (uses):</b>               |                                       |                           |   |
| Transfers in   | 41,665                                | 52,632                    | 10,967  |
| Total other financing sources (uses)                 | <u>41,665</u>                         | <u>52,632</u>             | <u>10,967</u>   |
| Net change in fund balance                           | (21,234)                              | 11,107                    | 32,341  |
| Fund balance - beginning of year                     | <u>25,745</u>                         | <u>25,745</u>             | <u>-</u>  |
| Fund balance - end of year                           | <u>\$ 4,511</u>                       | <u>\$ 36,852</u>          | <u>\$ 32,341</u>  |
| <b><u>Voter Registration</u></b>                     |                                       |                           |   |
| <b>Revenues:</b>                                     |                                       |                           |   |
| Intergovernmental                                    | \$ 116,681                            | \$ 95,093                 | \$ (21,588)   |
| Investment income                                    | 137                                   | -                         | (137)   |
| Total revenues                                       | <u>116,818</u>                        | <u>95,093</u>             | <u>(21,725)</u>   |
| <b>Expenditures:</b>                                 |                                       |                           |   |
| Current:   |                                       |                           |   |
| General government                                   | 129,910                               | 109,901                   | 20,009  |
| Total expenditures                                   | <u>129,910</u>                        | <u>109,901</u>            | <u>20,009</u>   |
| Excess (deficiency) of revenues<br>over expenditures | <u>(13,092)</u>                       | <u>(14,808)</u>           | <u>(1,716)</u>  |
| Net change in fund balance                           | (13,092)                              | (14,808)                  | (1,716)   |
| Fund balance - beginning of year                     | <u>112,036</u>                        | <u>112,036</u>            | <u>-</u>  |
| Fund balance - end of year                           | <u>\$ 98,944</u>                      | <u>\$ 97,228</u>          | <u>\$ (1,716)</u>   |

(continued)

**TRAVIS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES**  
**BUDGET AND ACTUAL, continued**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For The Year Ended September 30, 2013**

|  | <b>Budgeted<br/>Amounts<br/>Final</b> | <b>Actual<br/>Amounts</b> | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|--|---------------------------------------|---------------------------|---|
| <b><u>Juvenile Fee</u></b>                           |                                       |                           |   |
| <b>Revenues:</b>                                     |                                       |                           |   |
| Charges for services                                 | \$ 3,480                              | \$ 10,084                 | \$ 6,604  |
| Investment income                                    | 2,163                                 | 2,301                     | 138   |
| Total revenues                                       | <u>5,643</u>                          | <u>12,385</u>             | <u>6,742</u>  |
| <b>Expenditures:</b>                                 |                                       |                           |   |
| Current:   |                                       |                           |   |
| Justice system                                       | 397,355                               | -                         | 397,355   |
| Total expenditures                                   | <u>397,355</u>                        | <u>-</u>                  | <u>397,355</u>  |
| Excess (deficiency) of revenues<br>over expenditures | <u>(391,712)</u>                      | <u>12,385</u>             | <u>404,097</u>  |
| Net change in fund balance                           | (391,712)                             | 12,385                    | 404,097   |
| Fund balance - beginning of year                     | <u>392,761</u>                        | <u>392,761</u>            | <u>-</u>  |
| Fund balance - end of year                           | <u>\$ 1,049</u>                       | <u>\$ 405,146</u>         | <u>\$ 404,097</u>   |
| <b><u>County and District Clerk</u></b>              |                                       |                           |   |
| <b><u>Records Management &amp; Preservation</u></b>  |                                       |                           |   |
| <b>Revenues:</b>                                     |                                       |                           |   |
| Charges for services                                 | \$ 1,048,122                          | \$ 1,396,625              | \$ 348,503  |
| Investment income                                    | 7,586                                 | 10,123                    | 2,537   |
| Total revenues                                       | <u>1,055,708</u>                      | <u>1,406,748</u>          | <u>351,040</u>  |
| <b>Expenditures:</b>                                 |                                       |                           |   |
| Current:   |                                       |                           |   |
| General government                                   | 1,041,180                             | 905,178                   | 136,002   |
| Justice system                                       | 73,869                                | 41,008                    | 32,861  |
| Capital outlay                                       | 611,367                               | 191,861                   | 419,506   |
| Total expenditures                                   | <u>1,726,416</u>                      | <u>1,138,047</u>          | <u>588,369</u>  |
| Excess (deficiency) of revenues<br>over expenditures | <u>(670,708)</u>                      | <u>268,701</u>            | <u>939,409</u>  |
| Net change in fund balance                           | (670,708)                             | 268,701                   | 939,409   |
| Fund balance - beginning of year                     | <u>1,594,312</u>                      | <u>1,594,312</u>          | <u>-</u>  |
| Fund balance - end of year                           | <u>\$ 923,604</u>                     | <u>\$ 1,863,013</u>       | <u>\$ 939,409</u>   |

|  | <b>Budgeted<br/>Amounts<br/>Final</b> | <b>Actual<br/>Amounts</b> | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|--|---------------------------------------|---------------------------|---|
| <b><u>Records Management &amp; Preservation</u></b>  |                                       |                           |   |
| <b>Revenues:</b>                                     |                                       |                           |   |
| Charges for services                                 | \$ 524,529                            | \$ 536,683                | \$ 12,154   |
| Investment income                                    | 1,406                                 | 1,764                     | 358   |
| Total revenues                                       | <u>525,935</u>                        | <u>538,447</u>            | <u>12,512</u>   |
| <b>Expenditures:</b>                                 |                                       |                           |   |
| Current:   |                                       |                           |   |
| General government                                   | 518,805                               | 405,547                   | 113,258   |
| Justice system                                       | 40,658                                | 32,915                    | 7,743   |
| Total expenditures                                   | <u>559,463</u>                        | <u>438,462</u>            | <u>121,001</u>  |
| Excess (deficiency) of revenues<br>over expenditures | <u>(33,528)</u>                       | <u>99,985</u>             | <u>133,513</u>  |
| Net change in fund balance                           | (33,528)                              | 99,985                    | 133,513   |
| Fund balance - beginning of year                     | <u>210,554</u>                        | <u>210,554</u>            | <u>-</u>  |
| Fund balance - end of year                           | <u>\$ 177,026</u>                     | <u>\$ 310,539</u>         | <u>\$ 133,513</u>   |
| <b><u>Courthouse Security</u></b>                    |                                       |                           |   |
| <b>Revenues:</b>                                     |                                       |                           |   |
| Charges for services                                 | \$ 464,080                            | \$ 497,394                | \$ 33,314   |
| Investment income                                    | (9,595)                               | 8,853                     | 18,448  |
| Total revenues                                       | <u>454,485</u>                        | <u>506,247</u>            | <u>51,762</u>   |
| <b>Expenditures:</b>                                 |                                       |                           |   |
| Current:   |                                       |                           |   |
| Public safety  | 3,136,691                             | 2,971,056                 | 165,635   |
| Total expenditures                                   | <u>3,136,691</u>                      | <u>2,971,056</u>          | <u>165,635</u>  |
| Excess (deficiency) of revenues<br>over expenditures | <u>(2,682,206)</u>                    | <u>(2,464,809)</u>        | <u>217,397</u>  |
| <b>Other financing sources (uses):</b>               |                                       |                           |   |
| Transfers in   | <u>2,526,548</u>                      | <u>2,526,548</u>          | <u>-</u>  |
| Total other financing sources (uses)                 | <u>2,526,548</u>                      | <u>2,526,548</u>          | <u>-</u>  |
| Net change in fund balance                           | (155,658)                             | 61,739                    | 217,397   |
| Fund balance - beginning of year                     | <u>259,677</u>                        | <u>259,677</u>            | <u>-</u>  |
| Fund balance - end of year                           | <u>\$ 104,019</u>                     | <u>\$ 321,416</u>         | <u>\$ 217,397</u>   |

(continued)

**TRAVIS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES**  
**BUDGET AND ACTUAL, continued**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For The Year Ended September 30, 2013**

|  | <b>Budgeted<br/>Amounts<br/>Final</b> | <b>Actual<br/>Amounts</b> | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|--|---------------------------------------|---------------------------|---|
| <b><u>LCRA Parks CIP</u></b>                         |                                       |                           |   |
| <b>Revenues:</b>                                     |                                       |                           |   |
| Charges for services                                 | \$ 175,000                            | \$ 131,042                | \$ (43,958)   |
| Investment income                                    | 16,104                                | 16,441                    | 337   |
| Total revenues                                       | <u>191,104</u>                        | <u>147,483</u>            | <u>(43,621)</u>   |
| <b>Expenditures:</b>                                 |                                       |                           |   |
| Current:   |                                       |                           |   |
| Community and economic development                   | 26,026                                | 26,026                    | -   |
| Capital outlay                                       | 418,770                               | 161,476                   | 257,294   |
| Total expenditures                                   | <u>444,796</u>                        | <u>187,502</u>            | <u>257,294</u>  |
| Excess (deficiency) of revenues<br>over expenditures | <u>(253,692)</u>                      | <u>(40,019)</u>           | <u>213,673</u>  |
| Net change in fund balance                           | (253,692)                             | (40,019)                  | 213,673   |
| Fund balance - beginning of year                     | <u>3,010,673</u>                      | <u>3,010,673</u>          | <u>-</u>  |
| Fund balance - end of year                           | <u>\$ 2,756,981</u>                   | <u>\$ 2,970,654</u>       | <u>\$ 213,673</u>   |
| <b><u>Justice Court Building Security</u></b>        |                                       |                           |   |
| <b>Revenues:</b>                                     |                                       |                           |   |
| Charges for services                                 | \$ 42,464                             | \$ 39,402                 | \$ (3,062)  |
| Investment income                                    | 1,617                                 | 1,931                     | 314   |
| Total revenues                                       | <u>44,081</u>                         | <u>41,333</u>             | <u>(2,748)</u>  |
| <b>Expenditures:</b>                                 |                                       |                           |   |
| Total expenditures                                   | <u>-</u>                              | <u>-</u>                  | <u>-</u>  |
| Excess (deficiency) of revenues<br>over expenditures | <u>44,081</u>                         | <u>41,333</u>             | <u>(2,748)</u>  |
| Net change in fund balance                           | 44,081                                | 41,333                    | (2,748)   |
| Fund balance - beginning of year                     | <u>310,666</u>                        | <u>310,666</u>            | <u>-</u>  |
| Fund balance - end of year                           | <u>\$ 354,747</u>                     | <u>\$ 351,999</u>         | <u>\$ (2,748)</u>   |

|  | <b>Budgeted<br/>Amounts<br/>Final</b> | <b>Actual<br/>Amounts</b> | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|--|---------------------------------------|---------------------------|---|
| <b><u>Juvenile Justice Alternative Education Program</u></b> |                                       |                           |   |
| <b>Revenues:</b>   |                                       |                           |   |
| Intergovernmental  | \$ 36,708                             | \$ 92,224                 | \$ 55,516   |
| Investment income  | 6,755                                 | 6,096                     | (659)   |
| Total revenues   | <u>43,463</u>                         | <u>98,320</u>             | <u>54,857</u>   |
| <b>Expenditures:</b>   |                                       |                           |   |
| Current:   |                                       |                           |   |
| Justice system   | 1,060,083                             | 476,044                   | 584,039   |
| Total expenditures   | <u>1,060,083</u>                      | <u>476,044</u>            | <u>584,039</u>  |
| Excess (deficiency) of revenues<br>over expenditures         | <u>(1,016,620)</u>                    | <u>(377,724)</u>          | <u>638,896</u>  |
| <b>Other financing sources (uses):</b>                       |                                       |                           |   |
| Transfers in   | 189,313                               | 189,313                   | -   |
| Total other financing sources (uses)                         | <u>189,313</u>                        | <u>189,313</u>            | <u>-</u>  |
| Net change in fund balance                                   | (827,307)                             | (188,411)                 | 638,896   |
| Fund balance - beginning of year                             | 1,152,538                             | 1,152,538                 | -   |
| Fund balance - end of year                                   | <u>\$ 325,231</u>                     | <u>\$ 964,127</u>         | <u>\$ 638,896</u>   |
| <b><u>Court Reporter Service</u></b>                         |                                       |                           |   |
| <b>Revenues:</b>   |                                       |                           |   |
| Charges for services   | \$ 359,462                            | \$ 360,929                | \$ 1,467  |
| Investment income  | 340                                   | 487                       | 147   |
| Total revenues   | <u>359,802</u>                        | <u>361,416</u>            | <u>1,614</u>  |
| <b>Expenditures:</b>   |                                       |                           |   |
| Current:   |                                       |                           |   |
| Justice system   | 359,913                               | 347,803                   | 12,110  |
| Total expenditures   | <u>359,913</u>                        | <u>347,803</u>            | <u>12,110</u>   |
| Excess (deficiency) of revenues<br>over expenditures         | <u>(111)</u>                          | <u>13,613</u>             | <u>13,724</u>   |
| Net change in fund balance                                   | (111)                                 | 13,613                    | 13,724  |
| Fund balance - beginning of year                             | 58,197                                | 58,197                    | -   |
| Fund balance - end of year                                   | <u>\$ 58,086</u>                      | <u>\$ 71,810</u>          | <u>\$ 13,724</u>  |

(continued)

**TRAVIS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES**  
**BUDGET AND ACTUAL, continued**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For The Year Ended September 30, 2013**

|  | <b>Budgeted<br/>Amounts<br/>Final</b> | <b>Actual<br/>Amounts</b> | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|--|---------------------------------------|---------------------------|---|
| <b><u>CSCD Equipment Acquisition</u></b>             |                                       |                           |   |
| <b>Revenues:</b>                                     |                                       |                           |   |
| Total revenues                                       | \$ -                                  | \$ -                      | \$ -  |
| <b>Expenditures:</b>                                 |                                       |                           |   |
| Total expenditures                                   | -                                     | -                         | -   |
| Excess (deficiency) of revenues<br>over expenditures | -                                     | -                         | -   |
| Net change in fund balance                           | -                                     | -                         | -   |
| Fund balance - beginning of year                     | 1,121                                 | 1,121                     | -   |
| Fund balance - end of year                           | <u>\$ 1,121</u>                       | <u>\$ 1,121</u>           | <u>\$ -</u>   |
| <b><u>Juvenile Deferred Prosecution</u></b>          |                                       |                           |   |
| <b>Revenues:</b>                                     |                                       |                           |   |
| Charges for services                                 | \$ 6,657                              | \$ 3,695                  | \$ (2,962)  |
| Investment income                                    | 410                                   | 487                       | 77  |
| Total revenues                                       | <u>7,067</u>                          | <u>4,182</u>              | <u>(2,885)</u>  |
| <b>Expenditures:</b>                                 |                                       |                           |   |
| Current:   |                                       |                           |   |
| Justice system                                       | 83,723                                | -                         | 83,723  |
| Total expenditures                                   | <u>83,723</u>                         | <u>-</u>                  | <u>83,723</u>   |
| Excess (deficiency) of revenues<br>over expenditures | <u>(76,656)</u>                       | <u>4,182</u>              | <u>80,838</u>   |
| Net change in fund balance                           | (76,656)                              | 4,182                     | 80,838  |
| Fund balance - beginning of year                     | 83,003                                | 83,003                    | -   |
| Fund balance - end of year                           | <u>\$ 6,347</u>                       | <u>\$ 87,185</u>          | <u>\$ 80,838</u>  |

|  | <b>Budgeted<br/>Amounts<br/>Final</b> | <b>Actual<br/>Amounts</b> | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|--|---------------------------------------|---------------------------|---|
| <b><u>Balcones Canyonlands Preservation</u></b>      |                                       |                           |   |
| <b>Revenues:</b>                                     |                                       |                           |   |
| Charges for services                                 | \$ 150,000                            | \$ 189,088                | \$ 39,088   |
| Investment income                                    | 84,552                                | 53,150                    | (31,402)  |
| Miscellaneous  | 14,584                                | 121,810                   | 107,226   |
| Total revenues                                       | <u>249,136</u>                        | <u>364,048</u>            | <u>114,912</u>  |
| <b>Expenditures:</b>                                 |                                       |                           |   |
| Current:   |                                       |                           |   |
| Infrastructure and environmental services            | 1,241,778                             | 784,922                   | 456,856   |
| Capital outlay                                       | 13,779,876                            | 8,887,168                 | 4,892,708   |
| Total expenditures                                   | <u>15,021,654</u>                     | <u>9,672,090</u>          | <u>5,349,564</u>  |
| Excess (deficiency) of revenues<br>over expenditures | <u>(14,772,518)</u>                   | <u>(9,308,042)</u>        | <u>5,464,476</u>  |
| <b>Other financing sources (uses):</b>               |                                       |                           |   |
| Transfers in   | 10,927,333                            | 10,927,333                | -   |
| Total other financing sources (uses)                 | <u>10,927,333</u>                     | <u>10,927,333</u>         | <u>-</u>  |
| Net change in fund balance                           | (3,845,185)                           | 1,619,291                 | 5,464,476   |
| Fund balance - beginning of year                     | 5,258,959                             | 5,258,959                 | -   |
| Fund balance - end of year                           | <u>\$ 1,413,774</u>                   | <u>\$ 6,878,250</u>       | <u>\$ 5,464,476</u>   |
| <b><u>LEOSE Commissioners' Court</u></b>             |                                       |                           |   |
| <b>Revenues:</b>                                     |                                       |                           |   |
| Investment income                                    | \$ 3                                  | \$ -                      | \$ (3)  |
| Total revenues                                       | <u>3</u>                              | <u>-</u>                  | <u>(3)</u>  |
| <b>Expenditures:</b>                                 |                                       |                           |   |
| Current:   |                                       |                           |   |
| Public safety  | 3,792                                 | -                         | 3,792   |
| Total expenditures                                   | <u>3,792</u>                          | <u>-</u>                  | <u>3,792</u>  |
| Excess (deficiency) of revenues<br>over expenditures | <u>(3,789)</u>                        | <u>-</u>                  | <u>3,789</u>  |
| Net change in fund balance                           | (3,789)                               | -                         | 3,789   |
| Fund balance - beginning of year                     | 3,801                                 | 3,801                     | -   |
| Fund balance - end of year                           | <u>\$ 12</u>                          | <u>\$ 3,801</u>           | <u>\$ 3,789</u>   |

(continued)

**TRAVIS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES**  
**BUDGET AND ACTUAL, continued**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For The Year Ended September 30, 2013**

|  | <b>Budgeted<br/>Amounts<br/>Final</b> | <b>Actual<br/>Amounts</b> | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|--|---------------------------------------|---------------------------|---|
| <b><u>Juvenile Delinquency Prevention</u></b>        |                                       |                           |   |
| <b>Revenues:</b>                                     |                                       |                           |   |
| Charges for services                                 | \$ 75                                 | \$ 105                    | \$ 30   |
| Investment income                                    | 2                                     | -                         | (2)   |
| Total revenues                                       | <u>77</u>                             | <u>105</u>                | <u>28</u>   |
| <b>Expenditures:</b>                                 |                                       |                           |   |
| Total expenditures                                   | <u>-</u>                              | <u>-</u>                  | <u>-</u>  |
| Excess (deficiency) of revenues<br>over expenditures | <u>77</u>                             | <u>105</u>                | <u>28</u>   |
| Net change in fund balance                           | 77                                    | 105                       | 28  |
| Fund balance - beginning of year                     | <u>602</u>                            | <u>602</u>                | <u>-</u>  |
| Fund balance - end of year                           | <u>\$ 679</u>                         | <u>\$ 707</u>             | <u>\$ 28</u>  |
| <b><u>Unclaimed Property</u></b>                     |                                       |                           |   |
| <b>Revenues:</b>                                     |                                       |                           |   |
| Fines and forfeits                                   | \$ 31,250                             | \$ 48,430                 | \$ 17,180   |
| Investment income                                    | 95                                    | 277                       | 182   |
| Total revenues                                       | <u>31,345</u>                         | <u>48,707</u>             | <u>17,362</u>   |
| <b>Expenditures:</b>                                 |                                       |                           |   |
| Total expenditures                                   | <u>-</u>                              | <u>-</u>                  | <u>-</u>  |
| Excess (deficiency) of revenues<br>over expenditures | <u>31,345</u>                         | <u>48,707</u>             | <u>17,362</u>   |
| <b>Other financing sources (uses):</b>               |                                       |                           |   |
| Transfers out  | <u>(31,455)</u>                       | <u>(31,455)</u>           | <u>-</u>  |
| Total other financing sources (uses)                 | <u>(31,455)</u>                       | <u>(31,455)</u>           | <u>-</u>  |
| Net change in fund balance                           | (110)                                 | 17,252                    | 17,362  |
| Fund balance - beginning of year                     | <u>169</u>                            | <u>169</u>                | <u>-</u>  |
| Fund balance - end of year                           | <u>\$ 59</u>                          | <u>\$ 17,421</u>          | <u>\$ 17,362</u>  |

|  | <b>Budgeted<br/>Amounts<br/>Final</b> | <b>Actual<br/>Amounts</b> | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|--|---------------------------------------|---------------------------|---|
| <b><u>Professional Prosecutors</u></b>               |                                       |                           |   |
| <b>Revenues:</b>                                     |                                       |                           |   |
| Intergovernmental                                    | \$ 62,500                             | \$ 62,500                 | \$ -  |
| Total revenues                                       | <u>62,500</u>                         | <u>62,500</u>             | <u>-</u>  |
| <b>Expenditures:</b>                                 |                                       |                           |   |
| Current:   |                                       |                           |   |
| Justice system                                       | 62,506                                | 62,506                    | -   |
| Total expenditures                                   | <u>62,506</u>                         | <u>62,506</u>             | <u>-</u>  |
| Excess (deficiency) of revenues<br>over expenditures | <u>(6)</u>                            | <u>(6)</u>                | <u>-</u>  |
| Net change in fund balance                           | (6)                                   | (6)                       | -   |
| Fund balance - beginning of year                     | <u>12</u>                             | <u>12</u>                 | <u>-</u>  |
| Fund balance - end of year                           | <u>\$ 6</u>                           | <u>\$ 6</u>               | <u>\$ -</u>   |
| <b><u>Mary Quinlan Park</u></b>                      |                                       |                           |   |
| <b>Revenues:</b>                                     |                                       |                           |   |
| Investment income                                    | \$ 687                                | \$ 1,501                  | \$ 814  |
| Miscellaneous  | 5,000                                 | 5,000                     | -   |
| Total revenues                                       | <u>5,687</u>                          | <u>6,501</u>              | <u>814</u>  |
| <b>Expenditures:</b>                                 |                                       |                           |   |
| Total expenditures                                   | <u>-</u>                              | <u>-</u>                  | <u>-</u>  |
| Excess (deficiency) of revenues<br>over expenditures | <u>5,687</u>                          | <u>6,501</u>              | <u>814</u>  |
| Net change in fund balance                           | 5,687                                 | 6,501                     | 814   |
| Fund balance - beginning of year                     | <u>271,698</u>                        | <u>271,698</u>            | <u>-</u>  |
| Fund balance - end of year                           | <u>\$ 277,385</u>                     | <u>\$ 278,199</u>         | <u>\$ 814</u>   |

(continued)

**TRAVIS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES**  
**BUDGET AND ACTUAL, continued**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For The Year Ended September 30, 2013**

|  | <b>Budgeted<br/>Amounts<br/>Final</b> | <b>Actual<br/>Amounts</b> | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|--|---------------------------------------|---------------------------|---|
| <b><u>Probate Judiciary Fee</u></b>                  |                                       |                           |   |
| <b>Revenues:</b>                                     |                                       |                           |   |
| Charges for services                                 | \$ 148,337                            | \$ 179,510                | \$ 31,173   |
| Investment income                                    | 1,207                                 | 905                       | (302)   |
| Total revenues                                       | <u>149,544</u>                        | <u>180,415</u>            | <u>30,871</u>   |
| <b>Expenditures:</b>                                 |                                       |                           |   |
| Current:   |                                       |                           |   |
| Justice system                                       | 213,483                               | 204,991                   | 8,492   |
| Total expenditures                                   | <u>213,483</u>                        | <u>204,991</u>            | <u>8,492</u>  |
| Excess (deficiency) of revenues<br>over expenditures | <u>(63,939)</u>                       | <u>(24,576)</u>           | <u>39,363</u>   |
| Net change in fund balance                           | (63,939)                              | (24,576)                  | 39,363  |
| Fund balance - beginning of year                     | <u>244,104</u>                        | <u>244,104</u>            | <u>-</u>  |
| Fund balance - end of year                           | <u>\$ 180,165</u>                     | <u>\$ 219,528</u>         | <u>\$ 39,363</u>  |
| <b><u>Courts Technology</u></b>                      |                                       |                           |   |
| <b>Revenues:</b>                                     |                                       |                           |   |
| Charges for services                                 | \$ 195,389                            | \$ 186,883                | \$ (8,506)  |
| Investment income                                    | 2,285                                 | 2,559                     | 274   |
| Total revenues                                       | <u>197,674</u>                        | <u>189,442</u>            | <u>(8,232)</u>  |
| <b>Expenditures:</b>                                 |                                       |                           |   |
| Current:   |                                       |                           |   |
| General government                                   | 25,597                                | 16,520                    | 9,077   |
| Justice system                                       | 223,968                               | 181,086                   | 42,882  |
| Total expenditures                                   | <u>249,565</u>                        | <u>197,606</u>            | <u>51,959</u>   |
| Excess (deficiency) of revenues<br>over expenditures | <u>(51,891)</u>                       | <u>(8,164)</u>            | <u>43,727</u>   |
| Net change in fund balance                           | (51,891)                              | (8,164)                   | 43,727  |
| Fund balance - beginning of year                     | <u>451,203</u>                        | <u>451,203</u>            | <u>-</u>  |
| Fund balance - end of year                           | <u>\$ 399,312</u>                     | <u>\$ 443,039</u>         | <u>\$ 43,727</u>  |

|  | <b>Budgeted<br/>Amounts<br/>Final</b> | <b>Actual<br/>Amounts</b> | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|--|---------------------------------------|---------------------------|---|
| <b><u>Truancy Court</u></b>                          |                                       |                           |   |
| <b>Revenues:</b>                                     |                                       |                           |   |
| Charges for services                                 | \$ 97,411                             | \$ 97,411                 | \$ -  |
| Investment income                                    | 440                                   | 897                       | 457   |
| Total revenues                                       | <u>97,851</u>                         | <u>98,308</u>             | <u>457</u>  |
| <b>Expenditures:</b>                                 |                                       |                           |   |
| Current:   |                                       |                           |   |
| Justice system                                       | 226,770                               | 195,799                   | 30,971  |
| Total expenditures                                   | <u>226,770</u>                        | <u>195,799</u>            | <u>30,971</u>   |
| Excess (deficiency) of revenues<br>over expenditures | <u>(128,919)</u>                      | <u>(97,491)</u>           | <u>31,428</u>   |
| <b>Other financing sources (uses):</b>               |                                       |                           |   |
| Transfers in   | 144,151                               | 144,151                   | -   |
| Total other financing sources (uses)                 | <u>144,151</u>                        | <u>144,151</u>            | <u>-</u>  |
| Net change in fund balance                           | 15,232                                | 46,660                    | 31,428  |
| Fund balance - beginning of year                     | <u>51,754</u>                         | <u>51,754</u>             | <u>-</u>  |
| Fund balance - end of year                           | <u>\$ 66,986</u>                      | <u>\$ 98,414</u>          | <u>\$ 31,428</u>  |
| <b><u>County Clerk Archival</u></b>                  |                                       |                           |   |
| <b>Revenues:</b>                                     |                                       |                           |   |
| Charges for services                                 | \$ 928,000                            | \$ 1,293,424              | \$ 365,424  |
| Investment income                                    | 1,475                                 | 5,027                     | 3,552   |
| Total revenues                                       | <u>929,475</u>                        | <u>1,298,451</u>          | <u>368,976</u>  |
| <b>Expenditures:</b>                                 |                                       |                           |   |
| Current:   |                                       |                           |   |
| General government                                   | 1,181,615                             | 888,716                   | 292,899   |
| Total expenditures                                   | <u>1,181,615</u>                      | <u>888,716</u>            | <u>292,899</u>  |
| Excess (deficiency) of revenues<br>over expenditures | <u>(252,140)</u>                      | <u>409,735</u>            | <u>661,875</u>  |
| <b>Other financing sources (uses):</b>               |                                       |                           |   |
| Transfers out  | <u>(7,702)</u>                        | <u>(7,702)</u>            | <u>-</u>  |
| Total other financing sources (uses)                 | <u>(7,702)</u>                        | <u>(7,702)</u>            | <u>-</u>  |
| Net change in fund balance                           | (259,842)                             | 402,033                   | 661,875   |
| Fund balance - beginning of year                     | <u>649,258</u>                        | <u>649,258</u>            | <u>-</u>  |
| Fund balance - end of year                           | <u>\$ 389,416</u>                     | <u>\$ 1,051,291</u>       | <u>\$ 661,875</u>   |

(continued)

**TRAVIS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES**  
**BUDGET AND ACTUAL, continued**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For The Year Ended September 30, 2013**

|  | <b>Budgeted<br/>Amounts<br/>Final</b> | <b>Actual<br/>Amounts</b> | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|--|---------------------------------------|---------------------------|---|
| <b><u>Family Protection</u></b>                      |                                       |                           |   |
| <b>Revenues:</b>                                     |                                       |                           |   |
| Charges for services                                 | \$ 53,862                             | \$ 53,884                 | \$ 22   |
| Investment income                                    | 121                                   | 226                       | 105   |
| Total revenues                                       | <u>53,983</u>                         | <u>54,110</u>             | <u>127</u>  |
| <b>Expenditures:</b>                                 |                                       |                           |   |
| Current:   |                                       |                           |   |
| Justice system                                       | 55,324                                | 55,323                    | 1   |
| Total expenditures                                   | <u>55,324</u>                         | <u>55,323</u>             | <u>1</u>  |
| Excess (deficiency) of revenues<br>over expenditures | <u>(1,341)</u>                        | <u>(1,213)</u>            | <u>128</u>  |
| Net change in fund balance                           | (1,341)                               | (1,213)                   | 128   |
| Fund balance - beginning of year                     | <u>39,301</u>                         | <u>39,301</u>             | <u>-</u>  |
| Fund balance - end of year                           | <u>\$ 37,960</u>                      | <u>\$ 38,088</u>          | <u>\$ 128</u>   |
| <b><u>Elections Contract</u></b>                     |                                       |                           |   |
| <b>Revenues:</b>                                     |                                       |                           |   |
| Charges for services                                 | \$ 853,500                            | \$ 803,064                | \$ (50,436)   |
| Investment income                                    | 3,671                                 | 3,030                     | (641)   |
| Total revenues                                       | <u>857,171</u>                        | <u>806,094</u>            | <u>(51,077)</u>   |
| <b>Expenditures:</b>                                 |                                       |                           |   |
| Current:   |                                       |                           |   |
| General government                                   | 1,162,854                             | 876,076                   | 286,778   |
| Capital outlay                                       | 38,500                                | 38,100                    | 400   |
| Total expenditures                                   | <u>1,201,354</u>                      | <u>914,176</u>            | <u>287,178</u>  |
| Excess (deficiency) of revenues<br>over expenditures | <u>(344,183)</u>                      | <u>(108,082)</u>          | <u>236,101</u>  |
| Net change in fund balance                           | (344,183)                             | (108,082)                 | 236,101   |
| Fund balance - beginning of year                     | <u>468,742</u>                        | <u>468,742</u>            | <u>-</u>  |
| Fund balance - end of year                           | <u>\$ 124,559</u>                     | <u>\$ 360,660</u>         | <u>\$ 236,101</u>   |

|  | <b>Budgeted<br/>Amounts<br/>Final</b> | <b>Actual<br/>Amounts</b> | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|--|---------------------------------------|---------------------------|---|
| <b><u>Vital Statistic Preservation</u></b>           |                                       |                           |   |
| <b>Revenues:</b>                                     |                                       |                           |   |
| Charges for services                                 | \$ 658                                | \$ 1,439                  | \$ 781  |
| Investment income                                    | 227                                   | 193                       | (34)  |
| Total revenues                                       | <u>885</u>                            | <u>1,632</u>              | <u>747</u>  |
| <b>Expenditures:</b>                                 |                                       |                           |   |
| Current:   |                                       |                           |   |
| Justice system                                       | 3,000                                 | 820                       | 2,180   |
| Total expenditures                                   | <u>3,000</u>                          | <u>820</u>                | <u>2,180</u>  |
| Excess (deficiency) of revenues<br>over expenditures | <u>(2,115)</u>                        | <u>812</u>                | <u>2,927</u>  |
| Net change in fund balance                           | (2,115)                               | 812                       | 2,927   |
| Fund balance - beginning of year                     | <u>35,006</u>                         | <u>35,006</u>             | <u>-</u>  |
| Fund balance - end of year                           | <u>\$ 32,891</u>                      | <u>\$ 35,818</u>          | <u>\$ 2,927</u>   |

**Fire Code**

|  |                   |                   |                   |
|--|-------------------|-------------------|-------------------|
| <b>Revenues:</b>                                     |                   |                   |                   |
| Charges for services                                 | \$ 120,000        | \$ 341,296        | \$ 221,296        |
| Investment income                                    | 1,205             | 2,490             | 1,285             |
| Total revenues                                       | <u>121,205</u>    | <u>343,786</u>    | <u>222,581</u>    |
| <b>Expenditures:</b>                                 |                   |                   |                   |
| Current:   |                   |                   |                   |
| Public safety  | 167,234           | 163,496           | 3,738             |
| Total expenditures                                   | <u>167,234</u>    | <u>163,496</u>    | <u>3,738</u>      |
| Excess (deficiency) of revenues<br>over expenditures | <u>(46,029)</u>   | <u>180,290</u>    | <u>226,319</u>    |
| Net change in fund balance                           | (46,029)          | 180,290           | 226,319           |
| Fund balance - beginning of year                     | <u>218,092</u>    | <u>218,092</u>    | <u>-</u>          |
| Fund balance - end of year                           | <u>\$ 172,063</u> | <u>\$ 398,382</u> | <u>\$ 226,319</u> |

(continued)

**TRAVIS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES**  
**BUDGET AND ACTUAL, continued**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For The Year Ended September 30, 2013**

|  | <b>Budgeted<br/>Amounts<br/>Final</b> | <b>Actual<br/>Amounts</b> | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|--|---------------------------------------|---------------------------|---|
| <b><u>Child Abuse Prevention</u></b>                 |                                       |                           |   |
| <b>Revenues:</b>                                     |                                       |                           |   |
| Charges for services                                 | \$ 2,500                              | \$ 3,553                  | \$ 1,053  |
| Investment income                                    | 18                                    | -                         | (18)  |
| Total revenues                                       | <u>2,518</u>                          | <u>3,553</u>              | <u>1,035</u>  |
| <b>Expenditures:</b>                                 |                                       |                           |   |
| Current:   |                                       |                           |   |
| Health and human services                            | 5,050                                 | -                         | 5,050   |
| Total expenditures                                   | <u>5,050</u>                          | <u>-</u>                  | <u>5,050</u>  |
| Excess (deficiency) of revenues<br>over expenditures | <u>(2,532)</u>                        | <u>3,553</u>              | <u>6,085</u>  |
| Net change in fund balance                           | (2,532)                               | 3,553                     | 6,085   |
| Fund balance - beginning of year                     | <u>7,094</u>                          | <u>7,094</u>              | <u>-</u>  |
| Fund balance - end of year                           | <u>\$ 4,562</u>                       | <u>\$ 10,647</u>          | <u>\$ 6,085</u>   |
| <b><u>Juvenile Case Manager</u></b>                  |                                       |                           |   |
| <b>Revenues:</b>                                     |                                       |                           |   |
| Charges for services                                 | \$ 213,062                            | \$ 202,111                | \$ (10,951)   |
| Investment income                                    | 6,070                                 | 6,080                     | 10  |
| Total revenues                                       | <u>219,132</u>                        | <u>208,191</u>            | <u>(10,941)</u>   |
| <b>Expenditures:</b>                                 |                                       |                           |   |
| Current:   |                                       |                           |   |
| Justice system                                       | 252,001                               | 237,627                   | 14,374  |
| Total expenditures                                   | <u>252,001</u>                        | <u>237,627</u>            | <u>14,374</u>   |
| Excess (deficiency) of revenues<br>over expenditures | <u>(32,869)</u>                       | <u>(29,436)</u>           | <u>3,433</u>  |
| Net change in fund balance                           | (32,869)                              | (29,436)                  | 3,433   |
| Fund balance - beginning of year                     | <u>1,087,031</u>                      | <u>1,087,031</u>          | <u>-</u>  |
| Fund balance - end of year                           | <u>\$ 1,054,162</u>                   | <u>\$ 1,057,595</u>       | <u>\$ 3,433</u>   |

|  | <b>Budgeted<br/>Amounts<br/>Final</b> | <b>Actual<br/>Amounts</b> | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|--|---------------------------------------|---------------------------|---|
| <b><u>Health Food Permits</u></b>                    |                                       |                           |   |
| <b>Revenues:</b>                                     |                                       |                           |   |
| Charges for services                                 | \$ 67,000                             | \$ 88,350                 | \$ 21,350   |
| Investment income                                    | 478                                   | 1,212                     | 734   |
| Total revenues                                       | <u>67,478</u>                         | <u>89,562</u>             | <u>22,084</u>   |
| <b>Expenditures:</b>                                 |                                       |                           |   |
| Current:   |                                       |                           |   |
| Health and human services                            | 135,000                               | 26,444                    | 108,556   |
| Total expenditures                                   | <u>135,000</u>                        | <u>26,444</u>             | <u>108,556</u>  |
| Excess (deficiency) of revenues<br>over expenditures | <u>(67,522)</u>                       | <u>63,118</u>             | <u>130,640</u>  |
| Net change in fund balance                           | (67,522)                              | 63,118                    | 130,640   |
| Fund balance - beginning of year                     | <u>140,413</u>                        | <u>140,413</u>            | <u>-</u>  |
| Fund balance - end of year                           | <u>\$ 72,891</u>                      | <u>\$ 203,531</u>         | <u>\$ 130,640</u>   |
| <b><u>Drug Court Program</u></b>                     |                                       |                           |   |
| <b>Revenues:</b>                                     |                                       |                           |   |
| Charges for services                                 | \$ 201,606                            | \$ 147,889                | \$ (53,717)   |
| Investment income                                    | 920                                   | 1,097                     | 177   |
| Total revenues                                       | <u>202,526</u>                        | <u>148,986</u>            | <u>(53,540)</u>   |
| <b>Expenditures:</b>                                 |                                       |                           |   |
| Current:   |                                       |                           |   |
| Corrections and rehabilitation                       | 189,322                               | 150,153                   | 39,169  |
| Total expenditures                                   | <u>189,322</u>                        | <u>150,153</u>            | <u>39,169</u>   |
| Excess (deficiency) of revenues<br>over expenditures | <u>13,204</u>                         | <u>(1,167)</u>            | <u>(14,371)</u>   |
| Net change in fund balance                           | 13,204                                | (1,167)                   | (14,371)  |
| Fund balance - beginning of year                     | <u>175,799</u>                        | <u>175,799</u>            | <u>-</u>  |
| Fund balance - end of year                           | <u>\$ 189,003</u>                     | <u>\$ 174,632</u>         | <u>\$ (14,371)</u>  |

(continued)

**TRAVIS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES**  
**BUDGET AND ACTUAL, continued**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For The Year Ended September 30, 2013**

|  | <b>Budgeted<br/>Amounts<br/>Final</b> | <b>Actual<br/>Amounts</b> | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|--|---------------------------------------|---------------------------|---|
| <b><u>Probate Guardianship</u></b>                   |                                       |                           |   |
| <b>Revenues:</b>                                     |                                       |                           |   |
| Charges for services                                 | \$ 79,000                             | \$ 92,742                 | \$ 13,742   |
| Investment income                                    | 1,139                                 | 1,301                     | 162   |
| Total revenues                                       | <u>80,139</u>                         | <u>94,043</u>             | <u>13,904</u>   |
| <b>Expenditures:</b>                                 |                                       |                           |   |
| Current:   |                                       |                           |   |
| Justice system                                       | 82,750                                | 76,167                    | 6,583   |
| Total expenditures                                   | <u>82,750</u>                         | <u>76,167</u>             | <u>6,583</u>  |
| Excess (deficiency) of revenues<br>over expenditures | <u>(2,611)</u>                        | <u>17,876</u>             | <u>20,487</u>   |
| Net change in fund balance                           | (2,611)                               | 17,876                    | 20,487  |
| Fund balance - beginning of year                     | <u>207,594</u>                        | <u>207,594</u>            | <u>-</u>  |
| Fund balance - end of year                           | <u>\$ 204,983</u>                     | <u>\$ 225,470</u>         | <u>\$ 20,487</u>  |
| <b><u>Gardner House Handicraft</u></b>               |                                       |                           |   |
| <b>Revenues:</b>                                     |                                       |                           |   |
| Investment income                                    | \$ 13                                 | \$ -                      | \$ (13)   |
| Total revenues                                       | <u>13</u>                             | <u>-</u>                  | <u>(13)</u>   |
| <b>Expenditures:</b>                                 |                                       |                           |   |
| Current:   |                                       |                           |   |
| Justice system                                       | 3,353                                 | -                         | 3,353   |
| Total expenditures                                   | <u>3,353</u>                          | <u>-</u>                  | <u>3,353</u>  |
| Excess (deficiency) of revenues<br>over expenditures | <u>(3,340)</u>                        | <u>-</u>                  | <u>3,340</u>  |
| Net change in fund balance                           | (3,340)                               | -                         | 3,340   |
| Fund balance - beginning of year                     | <u>3,358</u>                          | <u>3,358</u>              | <u>-</u>  |
| Fund balance - end of year                           | <u>\$ 18</u>                          | <u>\$ 3,358</u>           | <u>\$ 3,340</u>   |

|  | <b>Budgeted<br/>Amounts<br/>Final</b> | <b>Actual<br/>Amounts</b> | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|--|---------------------------------------|---------------------------|---|
| <b><u>CAPCOG 911 Fees</u></b>                        |                                       |                           |   |
| <b>Revenues:</b>                                     |                                       |                           |   |
| Investment income                                    | \$ (4,692)                            | \$ 32                     | \$ 4,724  |
| Total revenues                                       | <u>(4,692)</u>                        | <u>32</u>                 | <u>4,724</u>  |
| <b>Expenditures:</b>                                 |                                       |                           |   |
| Current:   |                                       |                           |   |
| Public safety  | 470,796                               | 454,678                   | 16,118  |
| Total expenditures                                   | <u>470,796</u>                        | <u>454,678</u>            | <u>16,118</u>   |
| Excess (deficiency) of revenues<br>over expenditures | <u>(475,488)</u>                      | <u>(454,646)</u>          | <u>20,842</u>   |
| Net change in fund balance                           | (475,488)                             | (454,646)                 | 20,842  |
| Fund balance - beginning of year                     | <u>475,593</u>                        | <u>475,593</u>            | <u>-</u>  |
| Fund balance - end of year                           | <u>\$ 105</u>                         | <u>\$ 20,947</u>          | <u>\$ 20,842</u>  |
| <b><u>Unclaimed Juvenile Restitution</u></b>         |                                       |                           |   |
| <b>Revenues:</b>                                     |                                       |                           |   |
| Fines and forfeits                                   | \$ 2,825                              | \$ 4,342                  | \$ 1,517  |
| Investment income                                    | 161                                   | 205                       | 44  |
| Total revenues                                       | <u>2,986</u>                          | <u>4,547</u>              | <u>1,561</u>  |
| <b>Expenditures:</b>                                 |                                       |                           |   |
| Total expenditures                                   | <u>-</u>                              | <u>-</u>                  | <u>-</u>  |
| Excess (deficiency) of revenues<br>over expenditures | <u>2,986</u>                          | <u>4,547</u>              | <u>1,561</u>  |
| Net change in fund balance                           | 2,986                                 | 4,547                     | 1,561   |
| Fund balance - beginning of year                     | <u>27,555</u>                         | <u>27,555</u>             | <u>-</u>  |
| Fund balance - end of year                           | <u>\$ 30,541</u>                      | <u>\$ 32,102</u>          | <u>\$ 1,561</u>   |

(continued)

**TRAVIS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES**  
**BUDGET AND ACTUAL, continued**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**For The Year Ended September 30, 2013**

|  | <u>Budgeted<br/>Amounts<br/>Final</u> | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|---------------------------------------|---------------------------|---|
| <b><u>Lake Travis Economic Development</u></b>       |                                       |                           |   |
| <b>Revenues:</b>                                     |                                       |                           |   |
| Investment income                                    | \$ 23                                 | \$ -                      | \$ (23)   |
| Total revenues                                       | <u>23</u>                             | <u>-</u>                  | <u>(23)</u>   |
| <b>Expenditures:</b>                                 |                                       |                           |   |
| Current:   |                                       |                           |   |
| Total expenditures                                   | <u>-</u>                              | <u>-</u>                  | <u>-</u>  |
| Excess (deficiency) of revenues<br>over expenditures | <u>23</u>                             | <u>-</u>                  | <u>(23)</u>   |
| Net change in fund balance                           | 23                                    | -                         | (23)  |
| Fund balance - beginning of year                     | <u>45</u>                             | <u>45</u>                 | <u>-</u>  |
| Fund balance - end of year                           | <u>\$ 68</u>                          | <u>\$ 45</u>              | <u>\$ (23)</u>  |
| <b><u>After School Youth Services</u></b>            |                                       |                           |   |
| <b>Revenues:</b>                                     |                                       |                           |   |
| Charges for services                                 | \$ 168,584                            | \$ 168,584                | \$ -  |
| Total revenues                                       | <u>168,584</u>                        | <u>168,584</u>            | <u>-</u>  |
| <b>Expenditures:</b>                                 |                                       |                           |   |
| Current:   |                                       |                           |   |
| Health and human services                            | <u>202,595</u>                        | <u>159,766</u>            | <u>42,829</u>   |
| Total expenditures                                   | <u>202,595</u>                        | <u>159,766</u>            | <u>42,829</u>   |
| Excess (deficiency) of revenues<br>over expenditures | <u>(34,011)</u>                       | <u>8,818</u>              | <u>42,829</u>   |
| <b>Other financing sources (uses):</b>               |                                       |                           |   |
| Transfers in   | <u>34,011</u>                         | <u>34,011</u>             | <u>-</u>  |
| Total other financing sources (uses)                 | <u>34,011</u>                         | <u>34,011</u>             | <u>-</u>  |
| Net change in fund balance                           | -                                     | 42,829                    | 42,829  |
| Fund balance - beginning of year                     | <u>-</u>                              | <u>-</u>                  | <u>-</u>  |
| Fund balance - end of year                           | <u>\$ -</u>                           | <u>\$ 42,829</u>          | <u>\$ 42,829</u>  |

(concluded)

**TRAVIS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**NON-MAJOR CAPITAL PROJECTS FUNDS**  
**For The Year Ended September 30, 2013**

|  | <b>Budgeted<br/>Amounts<br/>Final</b> | <b>Actual<br/>Amounts</b> | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|--|---------------------------------------|---------------------------|---|
| <b><u>Joint Road Improvements</u></b>                |                                       |                           |   |
| <b>Revenues:</b>                                     |                                       |                           |   |
| Charges for services                                 | \$ 961,507                            | \$ 13,075,126             | \$ 12,113,619   |
| Investment income                                    | 2,839                                 | 6,399                     | 3,560   |
| Miscellaneous  | 139,491                               | 1,168,942                 | 1,029,451   |
| Total revenues                                       | <u>1,103,837</u>                      | <u>14,250,467</u>         | <u>13,146,630</u>   |
| <b>Expenditures:</b>                                 |                                       |                           |   |
| Current:   |                                       |                           |   |
| Infrastructure and environmental services            | 4,931,253                             | 2,190,596                 | 2,740,657   |
| Community and economic development                   | 4,439                                 | 4,439                     | -   |
| Capital outlay                                       | 208,112                               | 128,801                   | 79,311  |
| Total expenditures                                   | <u>5,143,804</u>                      | <u>2,323,836</u>          | <u>2,819,968</u>  |
| Excess (deficiency) of revenues<br>over expenditures | <u>(4,039,967)</u>                    | <u>11,926,631</u>         | <u>15,966,598</u>   |
| Net change in fund balance                           | (4,039,967)                           | 11,926,631                | 15,966,598  |
| Fund balance - beginning of year                     | <u>4,513,206</u>                      | <u>4,513,206</u>          | <u>-</u>  |
| Fund balance - end of year                           | <u>\$ 473,239</u>                     | <u>\$ 16,439,837</u>      | <u>\$ 15,966,598</u>  |

**Subdivision Parkland**

|  |                  |                   |                   |
|--|------------------|-------------------|-------------------|
| <b>Revenues:</b>                                     |                  |                   |                   |
| Charges for services                                 | \$ 381,128       | \$ 395,069        | \$ 13,941         |
| Investment income                                    | -                | 6,566             | 6,566             |
| Total revenues                                       | <u>381,128</u>   | <u>401,635</u>    | <u>20,507</u>     |
| <b>Expenditures:</b>                                 |                  |                   |                   |
| Current:   |                  |                   |                   |
| Community and economic development                   | 237,097          | -                 | 237,097           |
| Capital outlay                                       | 645,925          | 176,382           | 469,543           |
| Total expenditures                                   | <u>883,022</u>   | <u>176,382</u>    | <u>706,640</u>    |
| Excess (deficiency) of revenues<br>over expenditures | <u>(501,894)</u> | <u>225,253</u>    | <u>727,147</u>    |
| Net change in fund balance                           | (501,894)        | 225,253           | 727,147           |
| Fund balance - beginning of year                     | <u>501,894</u>   | <u>501,894</u>    | <u>-</u>          |
| Fund balance - end of year                           | <u>\$ -</u>      | <u>\$ 727,147</u> | <u>\$ 727,147</u> |

(continued)

**TRAVIS COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES**  
**BUDGET AND ACTUAL, continued**  
**NON-MAJOR CAPITAL PROJECTS FUNDS**  
**For The Year Ended September 30, 2013**

|  | <b>Budgeted<br/>Amounts<br/>Final</b> | <b>Actual<br/>Amounts</b> | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|--|---------------------------------------|---------------------------|---|
| <b><u>Northeast Metro Park</u></b>                   |                                       |                           |   |
| <b>Revenues:</b>                                     |                                       |                           |   |
| Investment Income                                    | \$ -                                  | \$ (1,311)                | \$ (1,311)  |
| Total revenues                                       | <u>-</u>                              | <u>(1,311)</u>            | <u>(1,311)</u>  |
| <b>Expenditures:</b>                                 |                                       |                           |   |
| Capital outlay                                       | 477,882                               | 476,056                   | 1,826   |
| Total expenditures                                   | <u>477,882</u>                        | <u>476,056</u>            | <u>1,826</u>  |
| Excess (deficiency) of revenues<br>over expenditures | <u>(477,882)</u>                      | <u>(477,367)</u>          | <u>515</u>  |
| Net change in fund balance                           | (477,882)                             | (477,367)                 | 515   |
| Fund balance - beginning of year                     | <u>496,944</u>                        | <u>496,944</u>            | <u>-</u>  |
| Fund balance - end of year                           | <u>\$ 19,062</u>                      | <u>\$ 19,577</u>          | <u>\$ 515</u>   |

(concluded)

TRAVIS COUNTY, TEXAS  
PROPRIETARY FUND

Internal service funds, a type of proprietary fund, are 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. The County's proprietary fund consists of the following:

**Self-Insurance Fund** - This fund is used to account for the activities of the County's self-insurance program for general, property and automobile liabilities, error and omissions claims and judgments, workers' compensation claims, and loss from theft and crime.

**Employee Health Benefit Fund** - This fund is used to account 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.



**TRAVIS COUNTY, TEXAS**  
**COMBINING STATEMENT OF NET POSITION**  
**INTERNAL SERVICE FUNDS**  
September 30, 2013

|                                  | <u>Self-Insurance</u> | <u>Employee<br/>Health Benefit</u> | <u>Total</u>         |
|----------------------------------|-----------------------|------------------------------------|----------------------|
| <b>Assets</b>                    |                       |                                    |                      |
| Current assets:                  |                       |                                    |                      |
| Pooled cash                      | \$ 19,657,767         | \$ 26,773,981                      | \$ 46,431,748        |
| Interest receivable              | 22,559                | 28,612                             | 51,171               |
| Due from other funds             | 84,844                | -                                  | 84,844               |
| Accounts receivable              | -                     | 1,083,420                          | 1,083,420            |
| Other receivables                | 133,618               | -                                  | 133,618              |
| Prepaid items                    | 405,925               | -                                  | 405,925              |
| Other assets                     | 300,000               | 2,668,041                          | 2,968,041            |
| Total current assets             | <u>20,604,713</u>     | <u>30,554,054</u>                  | <u>51,158,767</u>    |
| Noncurrent assets:               |                       |                                    |                      |
| Capital assets:                  |                       |                                    |                      |
| Property, plant, and equipment   | 50,000                | 478,495                            | 528,495              |
| Less accumulated depreciation    | <u>(50,000)</u>       | <u>(105,586)</u>                   | <u>(155,586)</u>     |
| Total noncurrent assets          | <u>-</u>              | <u>372,909</u>                     | <u>372,909</u>       |
| Total assets                     | <u>20,604,713</u>     | <u>30,926,963</u>                  | <u>51,531,676</u>    |
| <b>Liabilities</b>               |                       |                                    |                      |
| Current liabilities:             |                       |                                    |                      |
| Accounts payable                 | 79,171                | 31,549                             | 110,720              |
| Due to other funds               | -                     | 89                                 | 89                   |
| Accrued and other liabilities    | 92,665                | 52,583                             | 145,248              |
| Claims and judgments             | 3,595,181             | 7,916,054                          | 11,511,235           |
| Compensated absences             | <u>17,739</u>         | <u>38,359</u>                      | <u>56,098</u>        |
| Total current liabilities        | <u>3,784,756</u>      | <u>8,038,634</u>                   | <u>11,823,390</u>    |
| Noncurrent liabilities:          |                       |                                    |                      |
| Claims and judgments             | 5,121,397             | -                                  | 5,121,397            |
| Compensated absences             | <u>22,091</u>         | <u>49,125</u>                      | <u>71,216</u>        |
| Total noncurrent liabilities     | <u>5,143,488</u>      | <u>49,125</u>                      | <u>5,192,613</u>     |
| Total liabilities                | <u>8,928,244</u>      | <u>8,087,759</u>                   | <u>17,016,003</u>    |
| <b>Net Position</b>              |                       |                                    |                      |
| Net investment in capital assets | -                     | 372,909                            | 372,909              |
| Unrestricted                     | <u>11,676,469</u>     | <u>22,466,295</u>                  | <u>34,142,764</u>    |
| Total net position               | <u>\$ 11,676,469</u>  | <u>\$ 22,839,204</u>               | <u>\$ 34,515,673</u> |

**TRAVIS COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES,**  
**AND CHANGES IN NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**For The Year Ended September 30, 2013**

|   | <u>Self-Insurance</u> | <u>Employee<br/>Health Benefit</u> | <u>Total</u>         |
|---|-----------------------|------------------------------------|----------------------|
| <b>Operating revenues:</b>  |                       |                                    |                      |
| Insurance premiums-county   | \$ 5,039,177          | \$ 45,459,815                      | \$ 50,498,992        |
| Insurance premiums-employee   | -                     | 7,772,949                          | 7,772,949            |
| Miscellaneous   | 25,887                | 2,211,647                          | 2,237,534            |
| Total operating revenues  | <u>5,065,064</u>      | <u>55,444,411</u>                  | <u>60,509,475</u>    |
| <b>Operating expenses:</b>  |                       |                                    |                      |
| Incurred losses   | 4,270,669             | 53,877,232                         | 58,147,901           |
| Unemployment claims   | 277,771               | -                                  | 277,771              |
| Insurance expense   | 913,404               | 2,462,778                          | 3,376,182            |
| Professional services   | 3,854                 | 37,945                             | 41,799               |
| Depreciation expense  | -                     | 3,483                              | 3,483                |
| Administration  | 776,225               | 1,598,906                          | 2,375,131            |
| Total operating expenses  | <u>6,241,923</u>      | <u>57,980,344</u>                  | <u>64,222,267</u>    |
| Operating income (loss)   | <u>(1,176,859)</u>    | <u>(2,535,933)</u>                 | <u>(3,712,792)</u>   |
| <b>Nonoperating revenues:</b>   |                       |                                    |                      |
| Investment income   | <u>18,208</u>         | <u>17,155</u>                      | <u>35,363</u>        |
| Total nonoperating revenues   | <u>18,208</u>         | <u>17,155</u>                      | <u>35,363</u>        |
| Change in net position  | (1,158,651)           | (2,518,778)                        | (3,677,429)          |
| Net position - beginning of year before restatement                             | <u>12,835,120</u>     | <u>19,147,438</u>                  | <u>31,982,558</u>    |
| Cumulative effect of change from Statutory Basis<br>to GAAP Basis (see Note 15) | <u>-</u>              | <u>6,210,544</u>                   | <u>6,210,544</u>     |
| Net position - beginning of year after restatement                              | <u>12,835,120</u>     | <u>25,357,982</u>                  | <u>38,193,102</u>    |
| Net position - end of year  | <u>\$ 11,676,469</u>  | <u>\$ 22,839,204</u>               | <u>\$ 34,515,673</u> |

**TRAVIS COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**For The Year Ended September 30, 2013**

|  | <u>Self-Insurance</u> | <u>Employee<br/>Health Benefit</u> | <u>Total</u>          |
|--|-----------------------|------------------------------------|-----------------------|
| <b>Cash flows from operating activities</b>  |                       |                                    |                       |
| Cash received from premium revenues  | \$ 5,042,274          | \$ 52,686,832                      | \$ 57,729,106         |
| Cash received from subrogation   | 2,896                 | -                                  | 2,896                 |
| Cash received from insurance proceeds, rebates, and other receipts                                       | 25,887                | 1,714,761                          | 1,740,648             |
| Cash paid for self-insured claims and loss adjustment expenses   | (3,063,815)           | (52,808,687)                       | (55,872,502)          |
| Cash paid for other operating expenses   | (1,356,128)           | (2,987,652)                        | (4,343,780)           |
| Cash paid for payroll  | (685,629)             | (1,578,261)                        | (2,263,890)           |
| Net cash provided by (used for) operating activities   | <u>(34,515)</u>       | <u>(2,973,007)</u>                 | <u>(3,007,522)</u>    |
| <b>Cash flows from investing activities</b>  |                       |                                    |                       |
| Interest received  | 109,498               | 152,500                            | 261,998               |
| Increase (decrease) in fair value of investments in pooled cash  | (92,276)              | (135,709)                          | (227,985)             |
| Net cash provided by (used for) investing activities   | <u>17,222</u>         | <u>16,791</u>                      | <u>34,013</u>         |
| Net increase (decrease) in pooled cash balance   | (17,293)              | (2,956,216)                        | (2,973,509)           |
| Pooled cash balance - beginning of year  | <u>19,675,060</u>     | <u>29,730,197</u>                  | <u>49,405,257</u>     |
| Pooled cash balance - end of year  | <u>\$ 19,657,767</u>  | <u>\$ 26,773,981</u>               | <u>\$ 46,431,748</u>  |
| <b>Reconciliation of operating income (loss) to net cash provided by (used for) operating activities</b> |                       |                                    |                       |
| Operating income (loss)  | <u>\$ (1,176,859)</u> | <u>\$ (2,535,933)</u>              | <u>\$ (3,712,792)</u> |
| Adjustments to reconcile operating income to net cash provided by (used for) operating activities:       |                       |                                    |                       |
| Depreciation expense   | -                     | 3,483                              | 3,483                 |
| (Increase) decrease in due from other funds  | 865                   | -                                  | 865                   |
| (Increase) decrease in other receivables   | 5,128                 | (1,083,420)                        | (1,078,292)           |
| (Increase) decrease in prepaid items   | (298,426)             | -                                  | (298,426)             |
| Increase (decrease) in claims and judgments  | 1,556,010             | 1,655,079                          | 3,211,089             |
| Increase (decrease) in other liabilities   | (121,233)             | (1,012,216)                        | (1,133,449)           |
| Net cash provided by (used for) operating activities   | <u>\$ (34,515)</u>    | <u>\$ (2,973,007)</u>              | <u>\$ (3,007,522)</u> |



**TRAVIS COUNTY, TEXAS**  
**FIDUCIARY FUNDS**

Agency funds, a type of fiduciary fund, are used to account for assets held by the County in a fiduciary capacity as custodian or agent for individuals and other governmental units.

**Agency Funds**

**County Officials' Escrow Fund** - To account for cash bail bonds deposited prior to January 1, 1984 for which there have been no requests for refunds.

**Cash Bonds Fund** - To account for cash bail bonds deposited after January 1, 1984.

**Surety Bail Bond Deposits Fund** - To account for collateral deposits required of surety bail bond individuals.

**State Revenue Fund** - To account for fees collected on various court cases and jury contributions, which are remitted to the State of Texas. For some of the fees collected, the County receives a 10% commission, which is deposited into the General Fund.

**LCRA Escrow Fund** - To account for fees collected at LCRA parks operated by the County that are transferred to the General Fund as park fee revenue upon the approval of the Commissioners' Court. Fees are also transferred to LCRA – Parks CIP Fund.

**Officials' Fee Account Fund** - To account for monies held in elected and appointed officials' bank accounts as well as accounts for DRO and CSCD. County officials each have a bank account into which they deposit their collections. From these accounts they disburse monies to the County, State, other governmental entities, and individuals.

**District and County Clerk Invested Trust Fund** - To provide a compilation of all invested trust funds for reporting purposes.

**Road District Indemnification Fees Fund** - To account for deposits required of road districts to ensure contract compliance.

**TNR Escrow Fund** - To account for deposits required of road contractors to ensure contract compliance.

**Forfeited Property Fund** - To account for funds seized by the County or District Attorney's Office or the Sheriff's Office related to criminal cases awaiting adjudication. Based on the decision in the case, the funds are either returned to the defendant or distributed to the applicable justice system organizations.

**Travis County Refunded Bonds Fund** - To account for monies received from escrow agent and disbursed for payment of principal and interest on refunded bonds.

**Road Districts Refunded Bonds Fund** - Southwest Travis County Road District No. 1 has advance refunded bonds. The monies were placed in an escrow account to be disbursed for payment of the principal and interest for the bonds refunded. The County acts as the paying agent for these bonds.

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**TRAVIS COUNTY, TEXAS**

**Agency Funds, continued**

**Inmate Trust Fund** - Funds belonging to jail inmates are accounted for in this fund until such time as they are expended on behalf of or returned to the inmates upon discharge.

**DNA Testing Fund** - To account for court costs for convictions of offenses requiring DNA testing.

**Available School Fund** - To account for funds, other than oil royalties, from land owned by Travis County, and to account for the annual distribution of these monies to school districts.

**CAPEC Participation Fund** - To account for funds received from participating entities and to account for the disbursement of these monies to procure services and products on behalf of the Capital Area Pavement Engineering Council's efforts to significantly improve transportation infrastructure and advance public safety.



**TRAVIS COUNTY, TEXAS**  
**COMBINING STATEMENT OF ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**September 30, 2013**

|                                    | <u>County<br/>Officials'<br/>Escrow</u> | <u>Cash<br/>Bonds</u> | <u>Surety<br/>Bail Bond<br/>Deposits</u> | <u>State<br/>Revenue</u> |
|------------------------------------|---|-----------------------|--|--------------------------|
| <b>Assets</b>                      |   |                       |  |                          |
| Cash and pooled cash               | \$ -                                    | \$ -                  | \$ 50,000                                | \$ 1,824,793             |
| Certificates of deposit            | -                                       | -                     | 1,268,919                                | -                        |
| Investments                        | -                                       | -                     | -  | -                        |
| Interest receivable                | -                                       | -                     | -  | -                        |
| Accounts receivable, net           | -                                       | -                     | -  | 1,943,210                |
| Total assets                       | <u>\$ -</u>                             | <u>\$ -</u>           | <u>\$ 1,318,919</u>                      | <u>\$ 3,768,003</u>      |
| <b>Liabilities</b>                 |   |                       |  |                          |
| Due to third parties               | \$ -                                    | \$ -                  | \$ -                                     | \$ -                     |
| Civil and probate deposits         | -                                       | -                     | -  | -                        |
| Cash and surety bonds and deposits | -                                       | -                     | 1,318,919                                | -                        |
| Due to other governmental entities | -                                       | -                     | -  | 3,768,003                |
| Total liabilities                  | <u>\$ -</u>                             | <u>\$ -</u>           | <u>\$ 1,318,919</u>                      | <u>\$ 3,768,003</u>      |

| <b>LCRA<br/>Escrow</b> | <b>Officials'<br/>Fee<br/>Account</b> | <b>District and<br/>County Clerk<br/>Invested<br/>Trust Fund</b> | <b>Road<br/>District<br/>Indemnification<br/>Fees</b> | <b>TNR<br/>Escrow</b> |
|------------------------|---------------------------------------|--|---|-----------------------|
| \$ 28,888              | \$ 13,639,133                         | \$ 218,260   | \$ 40,823   | \$ 6,223,011          |
| -                      | -                                     | 19,644,720   | -   | -                     |
| -                      | 18,409,426                            | 54,766   | -   | -                     |
| 757                    | -                                     | 11,264   | 34  | 6,362                 |
| -                      | 986,233                               | -  | -   | -                     |
| <u>\$ 29,645</u>       | <u>\$ 33,034,792</u>                  | <u>\$ 19,929,010</u>   | <u>\$ 40,857</u>                                      | <u>\$ 6,229,373</u>   |

|                  |                      |                      |                  |                     |
|------------------|----------------------|----------------------|------------------|---------------------|
| \$ 29,645        | \$ 17,756,616        | \$ 19,929,010        | \$ 40,857        | \$ 6,229,373        |
| -                | 233,301              | -                    | -                | -                   |
| -                | 7,249,301            | -                    | -                | -                   |
| -                | 7,795,574            | -                    | -                | -                   |
| <u>\$ 29,645</u> | <u>\$ 33,034,792</u> | <u>\$ 19,929,010</u> | <u>\$ 40,857</u> | <u>\$ 6,229,373</u> |

(continued)

**TRAVIS COUNTY, TEXAS**  
**COMBINING STATEMENT OF ASSETS AND LIABILITIES, continued**  
**AGENCY FUNDS**  
**September 30, 2013**

| <b>Assets</b>                      | <u>Forfeited<br/>Property</u> | <u>Travis<br/>County<br/>Refunded<br/>Bonds</u> | <u>Road<br/>Districts<br/>Refunded<br/>Bonds</u> |
|------------------------------------|-------------------------------|---|--|
| Cash and pooled cash               | \$ 191,883                    | \$ 5,316  | \$ 682,068                                       |
| Certificates of deposit            | 687,706                       | -   | -  |
| Investments                        | -                             | -   | -  |
| Interest receivable                | -                             | -   | -  |
| Accounts receivable, net           | -                             | -   | -  |
| Total assets                       | <u>\$ 879,589</u>             | <u>\$ 5,316</u>                                 | <u>\$ 682,068</u>                                |
| <b>Liabilities</b>                 |                               |   |  |
| Due to third parties               | \$ 879,589                    | \$ 5,316  | \$ 682,068                                       |
| Civil and probate deposits         | -                             | -   | -  |
| Cash and surety bonds and deposits | -                             | -   | -  |
| Due to other governmental entities | -                             | -   | -  |
| Total liabilities                  | <u>\$ 879,589</u>             | <u>\$ 5,316</u>                                 | <u>\$ 682,068</u>                                |

| <b>Inmate<br/>Trust<br/>Fund</b> | <b>DNA<br/>Testing</b> | <b>Available<br/>School<br/>Fund</b> | <b>CAPEC<br/>Participation<br/>Fund</b> | <b>Total<br/>Agency<br/>Funds</b> |
|----------------------------------|------------------------|--------------------------------------|---|-----------------------------------|
| \$ 138,658                       | \$ 9,589               | \$ 115,668                           | \$ 79,271                               | \$ 23,247,361                     |
| -                                | -                      | -                                    | -                                       | 21,601,345                        |
| -                                | -                      | -                                    | -                                       | 18,464,192                        |
| -                                | -                      | 3,920                                | 104                                     | 22,441                            |
| 3,178                            | -                      | -                                    | -                                       | 2,932,621                         |
| <u>\$ 141,836</u>                | <u>\$ 9,589</u>        | <u>\$ 119,588</u>                    | <u>\$ 79,375</u>                        | <u>\$ 66,267,960</u>              |

|                   |                 |                   |                  |                      |
|-------------------|-----------------|-------------------|------------------|----------------------|
| \$ 141,816        | \$ -            | \$ -              | \$ 79,375        | \$ 45,773,665        |
| -                 | -               | -                 | -                | 233,301              |
| -                 | -               | -                 | -                | 8,568,220            |
| 20                | 9,589           | 119,588           | -                | 11,692,774           |
| <u>\$ 141,836</u> | <u>\$ 9,589</u> | <u>\$ 119,588</u> | <u>\$ 79,375</u> | <u>\$ 66,267,960</u> |

(concluded)

**TRAVIS COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**For the Year Ended September 30, 2013**

|   | <u>Balance</u><br><u>October 1, 2012</u> | <u>Additions</u>     | <u>Deletions</u>     | <u>Balance</u><br><u>September 30, 2013</u> |
|---|--|----------------------|----------------------|---|
| <b><u>County Officials' Escrow</u></b>  |  |                      |                      |   |
| <b>Assets:</b>                          |  |                      |                      |   |
| Cash and pooled cash                    | \$ 20,006                                | \$ -                 | \$ 20,006            | \$ -  |
| Total assets                            | <u>\$ 20,006</u>                         | <u>\$ -</u>          | <u>\$ 20,006</u>     | <u>\$ -</u>                                 |
| <b>Liabilities:</b>                     |  |                      |                      |   |
| Due to third parties                    | \$ 5,798                                 | \$ -                 | \$ 5,798             | \$ -  |
| Cash and surety bonds and deposits      | 14,208                                   | -                    | 14,208               | -   |
| Total liabilities                       | <u>\$ 20,006</u>                         | <u>\$ -</u>          | <u>\$ 20,006</u>     | <u>\$ -</u>                                 |
| <br>                                    |  |                      |                      |   |
| <b><u>Cash Bonds</u></b>                |  |                      |                      |   |
| <b>Assets:</b>                          |  |                      |                      |   |
| Cash and pooled cash                    | \$ 647,996                               | \$ 30,630            | \$ 678,626           | \$ -  |
| Total assets                            | <u>\$ 647,996</u>                        | <u>\$ 30,630</u>     | <u>\$ 678,626</u>    | <u>\$ -</u>                                 |
| <b>Liabilities:</b>                     |  |                      |                      |   |
| Cash and surety bonds and deposits      | \$ 647,996                               | \$ 30,630            | \$ 678,626           | \$ -  |
| Total liabilities                       | <u>\$ 647,996</u>                        | <u>\$ 30,630</u>     | <u>\$ 678,626</u>    | <u>\$ -</u>                                 |
| <br>                                    |  |                      |                      |   |
| <b><u>Surety Bail Bond Deposits</u></b> |  |                      |                      |   |
| <b>Assets:</b>                          |  |                      |                      |   |
| Cash and pooled cash                    | \$ 50,000                                | \$ 61,157            | \$ 61,157            | \$ 50,000                                   |
| Certificates of deposit                 | 1,352,926                                | 115,150              | 199,157              | 1,268,919                                   |
| Total assets                            | <u>\$ 1,402,926</u>                      | <u>\$ 176,307</u>    | <u>\$ 260,314</u>    | <u>\$ 1,318,919</u>                         |
| <b>Liabilities:</b>                     |  |                      |                      |   |
| Cash and surety bonds and deposits      | \$ 1,402,926                             | \$ 122,150           | \$ 206,157           | \$ 1,318,919                                |
| Total liabilities                       | <u>\$ 1,402,926</u>                      | <u>\$ 122,150</u>    | <u>\$ 206,157</u>    | <u>\$ 1,318,919</u>                         |
| <br>                                    |  |                      |                      |   |
| <b><u>State Revenue</u></b>             |  |                      |                      |   |
| <b>Assets:</b>                          |  |                      |                      |   |
| Cash and pooled cash                    | \$ 1,551,780                             | \$ 7,085,380         | \$ 6,812,367         | \$ 1,824,793                                |
| Accounts receivable, net                | 1,795,153                                | 3,135,699            | 2,987,642            | 1,943,210                                   |
| Total assets                            | <u>\$ 3,346,933</u>                      | <u>\$ 10,221,079</u> | <u>\$ 9,800,009</u>  | <u>\$ 3,768,003</u>                         |
| <b>Liabilities:</b>                     |  |                      |                      |   |
| Due to other governmental entities      | \$ 3,346,933                             | \$ 22,048,073        | \$ 21,627,003        | \$ 3,768,003                                |
| Total liabilities                       | <u>\$ 3,346,933</u>                      | <u>\$ 22,048,073</u> | <u>\$ 21,627,003</u> | <u>\$ 3,768,003</u>                         |

|   | <u>Balance</u><br><u>October 1, 2012</u> | <u>Additions</u>        | <u>Deletions</u>        | <u>Balance</u><br><u>September 30, 2013</u> |
|---|--|-------------------------|-------------------------|---|
| <b><u>LCRA Escrow</u></b>                                       |  |                         |                         |   |
| <b>Assets:</b>  |  |                         |                         |   |
| Cash and pooled cash  | \$ 29,392                                | \$ 2,294,207            | \$ 2,294,711            | \$ 28,888                                   |
| Interest receivable   | 766                                      | 6,998                   | 7,007                   | 757   |
| Total assets  | <u>\$ 30,158</u>                         | <u>\$ 2,301,205</u>     | <u>\$ 2,301,718</u>     | <u>\$ 29,645</u>                            |
| <b>Liabilities:</b>   |  |                         |                         |   |
| Due to third parties  | \$ 30,158                                | \$ 1,925,191            | \$ 1,925,704            | \$ 29,645                                   |
| Total liabilities   | <u>\$ 30,158</u>                         | <u>\$ 1,925,191</u>     | <u>\$ 1,925,704</u>     | <u>\$ 29,645</u>                            |
| <br><b><u>Officials' Fee Account</u></b>                        |  |                         |                         |   |
| <b>Assets:</b>  |  |                         |                         |   |
| Cash and pooled cash  | \$ 17,701,852                            | \$ 3,929,041,599        | \$ 3,933,104,318        | \$ 13,639,133                               |
| Investments   | 16,277,090                               | 1,259,652,680           | 1,257,520,344           | 18,409,426                                  |
| Accounts receivable, net  | 981,496                                  | 58,836,403              | 58,831,666              | 986,233                                     |
| Total assets  | <u>\$ 34,960,438</u>                     | <u>\$ 5,247,530,682</u> | <u>\$ 5,249,456,328</u> | <u>\$ 33,034,792</u>                        |
| <b>Liabilities:</b>   |  |                         |                         |   |
| Due to third parties  | \$ 14,952,547                            | \$ 2,268,417,910        | \$ 2,265,613,841        | \$ 17,756,616                               |
| Civil and probate deposits                                      | 171,160                                  | 6,752,722               | 6,690,581               | 233,301                                     |
| Cash and surety bonds and deposits                              | 12,733,680                               | 6,262,988               | 11,747,367              | 7,249,301                                   |
| Due to other governmental entities                              | 7,103,051                                | 384,240,659             | 383,548,136             | 7,795,574                                   |
| Total liabilities   | <u>\$ 34,960,438</u>                     | <u>\$ 2,665,674,279</u> | <u>\$ 2,667,599,925</u> | <u>\$ 33,034,792</u>                        |
| <br><b><u>District and County Clerk Invested Trust Fund</u></b> |  |                         |                         |   |
| <b>Assets:</b>  |  |                         |                         |   |
| Cash and pooled cash  | \$ 147,905                               | \$ 12,153,174           | \$ 12,082,819           | \$ 218,260                                  |
| Certificates of deposit   | 21,601,705                               | 697,017                 | 2,654,002               | 19,644,720                                  |
| Investments   | 9,632,196                                | 8,936                   | 9,586,366               | 54,766                                      |
| Interest receivable   | 39,353                                   | -                       | 28,089                  | 11,264                                      |
| Total assets  | <u>\$ 31,421,159</u>                     | <u>\$ 12,859,127</u>    | <u>\$ 24,351,276</u>    | <u>\$ 19,929,010</u>                        |
| <b>Liabilities:</b>   |  |                         |                         |   |
| Due to third parties  | \$ 31,421,159                            | \$ 12,096,548           | \$ 23,588,697           | \$ 19,929,010                               |
| Total liabilities   | <u>\$ 31,421,159</u>                     | <u>\$ 12,096,548</u>    | <u>\$ 23,588,697</u>    | <u>\$ 19,929,010</u>                        |
| <br><b><u>Road District Indemnification Fees</u></b>            |  |                         |                         |   |
| <b>Assets:</b>  |  |                         |                         |   |
| Cash and pooled cash  | \$ 40,813                                | \$ 1,618                | \$ 1,608                | \$ 40,823                                   |
| Interest receivable   | 45                                       | 591                     | 602                     | 34  |
| Total assets  | <u>\$ 40,858</u>                         | <u>\$ 2,209</u>         | <u>\$ 2,210</u>         | <u>\$ 40,857</u>                            |
| <b>Liabilities:</b>   |  |                         |                         |   |
| Due to third parties  | \$ 40,858                                | \$ 1,016                | \$ 1,017                | \$ 40,857                                   |
| Total liabilities   | <u>\$ 40,858</u>                         | <u>\$ 1,016</u>         | <u>\$ 1,017</u>         | <u>\$ 40,857</u>                            |

(continued)

TRAVIS COUNTY, TEXAS  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued  
 AGENCY FUNDS  
 For the Year Ended September 30, 2013

|   | Balance<br>October 1, 2012 | Additions            | Deletions            | Balance<br>September 30, 2013 |
|---|----------------------------|----------------------|----------------------|-------------------------------|
| <b><u>TNR Escrow</u></b>                    |                            |                      |                      |                               |
| <b>Assets:</b>                              |                            |                      |                      |                               |
| Cash and pooled cash                        | \$ 4,704,798               | \$ 3,838,769         | \$ 2,320,556         | \$ 6,223,011                  |
| Interest receivable                         | 5,122                      | 63,156               | 61,916               | 6,362                         |
| Total assets                                | <u>\$ 4,709,920</u>        | <u>\$ 3,901,925</u>  | <u>\$ 2,382,472</u>  | <u>\$ 6,229,373</u>           |
| <b>Liabilities:</b>                         |                            |                      |                      |                               |
| Due to third parties                        | \$ 4,709,920               | \$ 6,968,256         | \$ 5,448,803         | \$ 6,229,373                  |
| Total liabilities                           | <u>\$ 4,709,920</u>        | <u>\$ 6,968,256</u>  | <u>\$ 5,448,803</u>  | <u>\$ 6,229,373</u>           |
| <br>  |                            |                      |                      |                               |
| <b><u>Forfeited Property</u></b>            |                            |                      |                      |                               |
| <b>Assets:</b>                              |                            |                      |                      |                               |
| Cash and pooled cash                        | \$ 140,502                 | \$ 930,558           | \$ 879,177           | \$ 191,883                    |
| Certificates of deposit                     | 651,514                    | 348,479              | 312,287              | 687,706                       |
| Total assets                                | <u>\$ 792,016</u>          | <u>\$ 1,279,037</u>  | <u>\$ 1,191,464</u>  | <u>\$ 879,589</u>             |
| <b>Liabilities:</b>                         |                            |                      |                      |                               |
| Due to third parties                        | \$ 792,016                 | \$ 622,102           | \$ 534,529           | \$ 879,589                    |
| Due to other governmental entities          | -                          | 24,519               | 24,519               | -                             |
| Total liabilities                           | <u>\$ 792,016</u>          | <u>\$ 646,621</u>    | <u>\$ 559,048</u>    | <u>\$ 879,589</u>             |
| <br>  |                            |                      |                      |                               |
| <b><u>Travis County Refunded Bonds</u></b>  |                            |                      |                      |                               |
| <b>Assets:</b>                              |                            |                      |                      |                               |
| Cash and pooled cash                        | \$ 5,316                   | \$ 33,586,170        | \$ 33,586,170        | \$ 5,316                      |
| Total assets                                | <u>\$ 5,316</u>            | <u>\$ 33,586,170</u> | <u>\$ 33,586,170</u> | <u>\$ 5,316</u>               |
| <b>Liabilities:</b>                         |                            |                      |                      |                               |
| Due to third parties                        | \$ 5,316                   | \$ 67,152,038        | \$ 67,152,038        | \$ 5,316                      |
| Total liabilities                           | <u>\$ 5,316</u>            | <u>\$ 67,152,038</u> | <u>\$ 67,152,038</u> | <u>\$ 5,316</u>               |
| <br>  |                            |                      |                      |                               |
| <b><u>Road Districts Refunded Bonds</u></b> |                            |                      |                      |                               |
| <b>Assets:</b>                              |                            |                      |                      |                               |
| Cash and pooled cash                        | \$ 681,559                 | \$ 509               | \$ -                 | \$ 682,068                    |
| Total assets                                | <u>\$ 681,559</u>          | <u>\$ 509</u>        | <u>\$ -</u>          | <u>\$ 682,068</u>             |
| <b>Liabilities:</b>                         |                            |                      |                      |                               |
| Due to third parties                        | \$ 681,559                 | \$ 509               | \$ -                 | \$ 682,068                    |
| Total liabilities                           | <u>\$ 681,559</u>          | <u>\$ 509</u>        | <u>\$ -</u>          | <u>\$ 682,068</u>             |

|  | <u>Balance</u><br><u>October 1, 2012</u> | <u>Additions</u>    | <u>Deletions</u>    | <u>Balance</u><br><u>September 30, 2013</u> |
|--|--|---------------------|---------------------|---|
| <b><u>Inmate Trust Fund</u></b>        |  |                     |                     |   |
| <b>Assets:</b>                         |  |                     |                     |   |
| Cash and pooled cash                   | \$ 134,329                               | \$ 5,948,957        | \$ 5,944,628        | \$ 138,658                                  |
| Accounts receivable, net               | -  | 3,187               | 9                   | 3,178                                       |
| Total assets                           | <u>\$ 134,329</u>                        | <u>\$ 5,952,144</u> | <u>\$ 5,944,637</u> | <u>\$ 141,836</u>                           |
| <b>Liabilities:</b>                    |  |                     |                     |   |
| Due to third parties                   | \$ 134,329                               | \$ 2,981,841        | \$ 2,974,354        | \$ 141,816                                  |
| Due to other governmental entities     | -  | 20                  | -                   | 20  |
| Total liabilities                      | <u>\$ 134,329</u>                        | <u>\$ 2,981,861</u> | <u>\$ 2,974,354</u> | <u>\$ 141,836</u>                           |
| <br>                                   |  |                     |                     |   |
| <b><u>DNA Testing</u></b>              |  |                     |                     |   |
| <b>Assets:</b>                         |  |                     |                     |   |
| Cash and pooled cash                   | \$ 6,377                                 | \$ 37,285           | \$ 34,073           | \$ 9,589                                    |
| Total assets                           | <u>\$ 6,377</u>                          | <u>\$ 37,285</u>    | <u>\$ 34,073</u>    | <u>\$ 9,589</u>                             |
| <b>Liabilities:</b>                    |  |                     |                     |   |
| Due to other governmental entities     | \$ 6,377                                 | \$ 37,285           | \$ 34,073           | \$ 9,589                                    |
| Total liabilities                      | <u>\$ 6,377</u>                          | <u>\$ 37,285</u>    | <u>\$ 34,073</u>    | <u>\$ 9,589</u>                             |
| <br>                                   |  |                     |                     |   |
| <b><u>Available School Fund</u></b>    |  |                     |                     |   |
| <b>Assets:</b>                         |  |                     |                     |   |
| Cash and pooled cash                   | \$ 128,060                               | \$ 273,670          | \$ 286,062          | \$ 115,668                                  |
| Interest receivable                    | 3,824                                    | 51,396              | 51,300              | 3,920                                       |
| Total assets                           | <u>\$ 131,884</u>                        | <u>\$ 325,066</u>   | <u>\$ 337,362</u>   | <u>\$ 119,588</u>                           |
| <b>Liabilities:</b>                    |  |                     |                     |   |
| Due to other governmental entities     | \$ 131,884                               | \$ 226,063          | \$ 238,359          | \$ 119,588                                  |
| Total liabilities                      | <u>\$ 131,884</u>                        | <u>\$ 226,063</u>   | <u>\$ 238,359</u>   | <u>\$ 119,588</u>                           |
| <br>                                   |  |                     |                     |   |
| <b><u>CAPEC Participation Fund</u></b> |  |                     |                     |   |
| <b>Assets:</b>                         |  |                     |                     |   |
| Cash and pooled cash                   | \$ 167,772                               | \$ 101,120          | \$ 189,621          | \$ 79,271                                   |
| Interest receivable                    | 184                                      | 1,876               | 1,956               | 104   |
| Total assets                           | <u>\$ 167,956</u>                        | <u>\$ 102,996</u>   | <u>\$ 191,577</u>   | <u>\$ 79,375</u>                            |
| <b>Liabilities:</b>                    |  |                     |                     |   |
| Due to third parties                   | \$ 167,956                               | \$ 100,095          | \$ 188,676          | \$ 79,375                                   |
| Total liabilities                      | <u>\$ 167,956</u>                        | <u>\$ 100,095</u>   | <u>\$ 188,676</u>   | <u>\$ 79,375</u>                            |

(continued)

**TRAVIS COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, continued**  
**AGENCY FUNDS**  
**For the Year Ended September 30, 2013**

|  | <u>Balance</u><br><u>October 1, 2012</u> | <u>Additions</u>        | <u>Deletions</u>        | <u>Balance</u><br><u>September 30, 2013</u> |
|--|--|-------------------------|-------------------------|---|
| <b><u>Total - All Agency Funds</u></b> |  |                         |                         |   |
| <b>Assets:</b>                         |  |                         |                         |   |
| Cash and pooled cash                   | \$ 26,158,457                            | \$ 3,995,384,803        | \$ 3,998,295,899        | \$ 23,247,361                               |
| Certificates of deposit                | 23,606,145                               | 1,160,646               | 3,165,446               | 21,601,345                                  |
| Investments                            | 25,909,286                               | 1,259,661,616           | 1,267,106,710           | 18,464,192                                  |
| Interest receivable                    | 49,294                                   | 124,017                 | 150,870                 | 22,441                                      |
| Accounts receivable, net               | 2,776,649                                | 61,975,289              | 61,819,317              | 2,932,621                                   |
| Total assets                           | <u>\$ 78,499,831</u>                     | <u>\$ 5,318,306,371</u> | <u>\$ 5,330,538,242</u> | <u>\$ 66,267,960</u>                        |
| <b>Liabilities:</b>                    |  |                         |                         |   |
| Due to third parties                   | \$ 52,941,616                            | \$ 2,360,265,506        | \$ 2,367,433,457        | \$ 45,773,665                               |
| Civil and probate deposits             | 171,160                                  | 6,752,722               | 6,690,581               | 233,301                                     |
| Cash and surety bonds and deposits     | 14,798,810                               | 6,415,768               | 12,646,358              | 8,568,220                                   |
| Due to other governmental entities     | 10,588,245                               | 406,576,619             | 405,472,090             | 11,692,774                                  |
| Total liabilities                      | <u>\$ 78,499,831</u>                     | <u>\$ 2,780,010,615</u> | <u>\$ 2,792,242,486</u> | <u>\$ 66,267,960</u>                        |

(concluded)

**GENERAL FUND**  
**EXPENDITURES BUDGET**  
**AND ACTUAL DETAIL**



**TRAVIS COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES BY FUNCTION, SUB-FUNCTION AND OFFICE/DEPARTMENT**  
**BUDGET AND ACTUAL**  
**GENERAL FUND**  
**For The Year Ended September 30, 2013**

|   | <u>Budgeted Amounts<sup>1,2</sup></u> |                    | <u>Actual<br/>Amounts<sup>2</sup></u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|---------------------------------------|--------------------|---------------------------------------|---|
|   | <u>Original</u>                       | <u>Final</u>       |                                       |   |
| <b>General Government:</b>                      |                                       |                    |                                       |   |
| General Administration                          |                                       |                    |                                       |   |
| County Judge                                    | \$ 449,009                            | \$ 448,976         | \$ 422,906                            | \$ 26,070   |
| County Commissioner Precinct No. 1              | 365,969                               | 365,969            | 349,947                               | 16,022  |
| County Commissioner Precinct No. 2              | 365,155                               | 365,081            | 314,464                               | 50,617  |
| County Commissioner Precinct No. 3              | 359,675                               | 359,651            | 341,887                               | 17,764  |
| County Commissioner Precinct No. 4              | 353,888                               | 354,713            | 302,984                               | 51,729  |
| Commissioners' Court General Administration     | 4,363,594                             | 4,191,551          | 3,336,382                             | 855,169   |
| Human Resource Management                       | 13,039,349                            | 13,364,862         | 11,628,708                            | 1,736,154   |
| Information Technology Services                 | 33,955,228                            | 36,968,818         | 32,650,892                            | 4,317,926   |
| County Clerk - Recording                        | 3,264,129                             | 3,004,255          | 2,769,068                             | 235,187   |
| Civil Service Commission                        | 95,376                                | 95,376             | 89,897                                | 5,479   |
| Records Management and Communication            | 5,115,930                             | 5,255,201          | 4,848,958                             | 406,243   |
| Hospitalization Contra                          | (124,819)                             | (124,819)          | -                                     | (124,819)   |
| Centralized Computer Systems and Services (ITS) | 596,555                               | 596,555            | 397,420                               | 199,135   |
| Centralized Rent and Utilities (Facilities)     | 2,398,542                             | 660,262            | 251,277                               | 408,985   |
| Centralized Fleet Services (TNR)                | 21,947                                | 34,423             | 13,081                                | 21,342  |
| Total General Administration                    | 64,619,527                            | 65,940,874         | 57,717,871                            | 8,223,003   |
| Financial Administration                        |                                       |                    |                                       |   |
| County Auditor                                  | 11,173,113                            | 11,104,220         | 9,076,426                             | 2,027,794   |
| County Treasurer                                | 812,359                               | 809,162            | 749,910                               | 59,252  |
| Planning and Budget                             | 2,104,781                             | 2,154,637          | 1,975,344                             | 179,293   |
| Purchasing and Inventory Management             | 3,701,138                             | 3,710,458          | 3,484,052                             | 226,406   |
| Hospitalization Contra                          | (126,693)                             | (126,693)          | -                                     | (126,693)   |
| Centralized Computer Systems and Services (ITS) | 53,924                                | 53,924             | 32,936                                | 20,988  |
| Centralized Rent and Utilities (Facilities)     | 16,170                                | 64,170             | 61,394                                | 2,776   |
| Centralized Fleet Services (TNR)                | 1,058                                 | 1,323              | 1,319                                 | 4   |
| Total Financial Administration                  | 17,735,850                            | 17,771,201         | 15,381,381                            | 2,389,820   |
| Tax Administration                              |                                       |                    |                                       |   |
| Tax Collector                                   | 7,632,639                             | 7,626,696          | 7,270,620                             | 356,076   |
| Hospitalization Contra                          | (92,632)                              | (92,632)           | -                                     | (92,632)  |
| Centralized Computer Systems and Services (ITS) | 16,277                                | 16,277             | 6,535                                 | 9,742   |
| Centralized Rent and Utilities (Facilities)     | 7,934                                 | 79,434             | 79,320                                | 114   |
| Centralized Fleet Services (TNR)                | 3,203                                 | 4,071              | 4,063                                 | 8   |
| Total Tax Administration                        | 7,567,421                             | 7,633,846          | 7,360,538                             | 273,308   |
| Facilities Management                           |                                       |                    |                                       |   |
| Facilities Management                           | 16,319,641                            | 15,997,823         | 12,402,875                            | 3,594,948   |
| Property Development (TNR)                      | 85,194                                | 85,194             | -                                     | 85,194  |
| Hospitalization Contra                          | (90,627)                              | (90,627)           | -                                     | (90,627)  |
| Centralized Computer Systems and Services (ITS) | 28,203                                | 28,203             | 24,901                                | 3,302   |
| Centralized Rent and Utilities (Facilities)     | 1,218                                 | 116,768            | 109,284                               | 7,484   |
| Centralized Fleet Services (TNR)                | 195,341                               | 176,064            | 175,881                               | 183   |
| Total Facilities Management                     | 16,538,970                            | 16,313,425         | 12,712,941                            | 3,600,484   |
| Election Administration                         |                                       |                    |                                       |   |
| County Clerk - Election Administration          | 3,377,409                             | 3,611,377          | 3,095,111                             | 516,266   |
| Hospitalization Contra                          | (8,577)                               | (8,577)            | -                                     | (8,577)   |
| Centralized Rent and Utilities (Facilities)     | 121                                   | 56,596             | 54,501                                | 2,095   |
| Total Election Administration                   | 3,368,953                             | 3,659,396          | 3,149,612                             | 509,784   |
| <b>Total General Government</b>                 | <b>109,830,721</b>                    | <b>111,318,742</b> | <b>96,322,343</b>                     | <b>14,996,399</b>   |

(continued)

<sup>1</sup> Healthcare premium costs are budgeted in each County office/department. Hospitalization Contra is the estimated savings for declined healthcare coverage and vacant employee positions and is budgeted by subfunction.

<sup>2</sup> Departmental expenditures include capital outlay and capital lease principal payment.

**TRAVIS COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES BY FUNCTION, SUB-FUNCTION AND OFFICE/DEPARTMENT**  
**BUDGET AND ACTUAL, continued**  
**GENERAL FUND**  
**For The Year Ended September 30, 2013**

|   | <u>Budgeted Amounts<sup>1,2</sup></u> |                    | <u>Actual<br/>Amounts<sup>2</sup></u> | <u>Variance with<br/>Final Budget</u> |
|---|---------------------------------------|--------------------|---------------------------------------|---------------------------------------|
|   | <u>Original</u>                       | <u>Final</u>       |                                       | <u>Positive<br/>(Negative)</u>        |
| <b><u>Justice System:</u></b>                   |                                       |                    |                                       |                                       |
| Criminal Justice                                |                                       |                    |                                       |                                       |
| Central Collections (Tax Collector)             | 883,245                               | 878,305            | 832,471                               | 45,834                                |
| County Attorney                                 | 8,741,942                             | 8,391,697          | 7,936,462                             | 455,235                               |
| County Clerk                                    | 2,154,725                             | 2,139,238          | 1,860,891                             | 278,347                               |
| District Clerk                                  | 2,512,936                             | 2,490,771          | 2,370,246                             | 120,525                               |
| District Attorney                               | 14,417,352                            | 14,437,330         | 13,921,092                            | 516,238                               |
| Criminal Courts                                 | 7,269,139                             | 7,574,330          | 6,756,444                             | 817,886                               |
| Justice of the Peace No. 1                      | 543,614                               | 553,805            | 544,008                               | 9,797                                 |
| Justice of the Peace No. 2                      | 1,316,492                             | 1,341,550          | 1,310,772                             | 30,778                                |
| Justice of the Peace No. 3                      | 1,008,848                             | 1,008,848          | 961,406                               | 47,442                                |
| Justice of the Peace No. 4                      | 628,345                               | 627,805            | 599,610                               | 28,195                                |
| Justice of the Peace No. 5                      | 596,897                               | 596,897            | 558,647                               | 38,250                                |
| Criminal Justice Planning                       | 4,205,174                             | 4,298,863          | 3,883,636                             | 415,227                               |
| Hospitalization Contra                          | (437,728)                             | (437,728)          | -                                     | (437,728)                             |
| Program Specific Facilities Projects            | 7,571,233                             | 7,671,767          | 7,565,980                             | 105,787                               |
| Records Management and Communication            | 20,191                                | 84,845             | 79,926                                | 4,919                                 |
| Centralized Computer Systems and Services (ITS) | 192,139                               | 220,902            | 143,214                               | 77,688                                |
| Centralized Rent and Utilities (Facilities)     | 1,851,170                             | 933,970            | 911,611                               | 22,359                                |
| Centralized Fleet Services (TNR)                | 13,271                                | 16,574             | 16,540                                | 34                                    |
| Legally Mandated Fees (Criminal Courts)         | 8,442,719                             | 8,495,047          | 6,791,832                             | 1,703,215                             |
| Total Criminal Justice                          | 61,931,704                            | 61,324,816         | 57,044,788                            | 4,280,028                             |
| Civil Justice                                   |                                       |                    |                                       |                                       |
| County Attorney                                 | 8,188,099                             | 8,771,612          | 8,382,573                             | 389,039                               |
| County Clerk                                    | 1,381,060                             | 1,421,287          | 1,376,055                             | 45,232                                |
| District Clerk                                  | 5,053,236                             | 5,060,038          | 4,754,128                             | 305,910                               |
| Civil Courts                                    | 6,869,532                             | 6,725,783          | 6,513,462                             | 212,321                               |
| District Attorney                               | 3,186,451                             | 2,236,393          | 1,902,484                             | 333,909                               |
| Probate Court                                   | 1,856,092                             | 1,855,358          | 1,731,794                             | 123,564                               |
| Justice of the Peace No. 1                      | 462,163                               | 494,665            | 484,431                               | 10,234                                |
| Justice of the Peace No. 2                      | 671,497                               | 632,707            | 559,755                               | 72,952                                |
| Justice of the Peace No. 3                      | 382,600                               | 382,600            | 371,686                               | 10,914                                |
| Justice of the Peace No. 4                      | 328,974                               | 329,440            | 315,041                               | 14,399                                |
| Justice of the Peace No. 5                      | 404,756                               | 411,823            | 381,131                               | 30,692                                |
| Hospitalization Contra                          | (385,078)                             | (385,078)          | -                                     | (385,078)                             |
| Records Management and Communication            | 203,898                               | 199,972            | 159,493                               | 40,479                                |
| Centralized Computer Systems and Services (ITS) | 184,166                               | 184,166            | 115,161                               | 69,005                                |
| Centralized Rent and Utilities (Facilities)     | 5,628                                 | 292,578            | 266,135                               | 26,443                                |
| Centralized Fleet Services (TNR)                | 19,175                                | 25,137             | 24,397                                | 740                                   |
| Legally Mandated Fees (Civil Courts)            | 2,940,573                             | 3,329,364          | 3,324,236                             | 5,128                                 |
| Total Civil Justice                             | 31,752,822                            | 31,967,845         | 30,661,962                            | 1,305,883                             |
| Juvenile Services                               |                                       |                    |                                       |                                       |
| County Judge                                    | 5,805                                 | 5,805              | 5,716                                 | 89                                    |
| Juvenile Public Defender                        | 1,427,873                             | 1,422,386          | 1,317,778                             | 104,608                               |
| Juvenile Court                                  | 35,844,846                            | 35,788,243         | 34,808,104                            | 980,139                               |
| Child Protective Services (HHS)                 | 766,194                               | 732,804            | 683,324                               | 49,480                                |
| District Attorney                               | 636                                   | 862,226            | 862,226                               | -                                     |
| Hospitalization Contra                          | (329,524)                             | (329,524)          | -                                     | (329,524)                             |
| Centralized Computer Systems and Services (ITS) | 217,635                               | 224,048            | 190,291                               | 33,757                                |
| Centralized Rent and Utilities (Facilities)     | 188,444                               | 964,449            | 962,706                               | 1,743                                 |
| Centralized Fleet Services (TNR)                | 34,653                                | 43,830             | 43,693                                | 137                                   |
| Total Juvenile Services                         | 38,156,562                            | 39,714,267         | 38,873,838                            | 840,429                               |
| <b>Total Justice System</b>                     | <b>131,841,088</b>                    | <b>133,006,928</b> | <b>126,580,588</b>                    | <b>6,426,340</b>                      |

|   | Budgeted Amounts <sup>1,2</sup> |                    | Actual<br>Amounts <sup>2</sup> | Variance with<br>Final Budget |
|---|---------------------------------|--------------------|--------------------------------|-------------------------------|
|   | Original                        | Final              |                                | Positive<br>(Negative)        |
| <b>Public Safety:</b>                           |                                 |                    |                                |                               |
| Law Enforcement                                 |                                 |                    |                                |                               |
| Constable No. 1                                 | 2,026,295                       | 2,302,025          | 2,252,205                      | 49,820                        |
| Constable No. 2                                 | 2,749,414                       | 2,749,054          | 2,667,309                      | 81,745                        |
| Constable No. 3                                 | 2,308,787                       | 2,308,737          | 2,204,023                      | 104,714                       |
| Constable No. 4                                 | 1,653,985                       | 1,652,467          | 1,441,219                      | 211,248                       |
| Constable No. 5                                 | 4,397,425                       | 4,395,447          | 4,151,744                      | 243,703                       |
| Sheriff   | 44,680,196                      | 46,618,458         | 43,850,690                     | 2,767,768                     |
| Medical Examiner                                | 4,506,640                       | 4,494,141          | 4,189,380                      | 304,761                       |
| Hospitalization Contra                          | (328,333)                       | (328,333)          | -                              | (328,333)                     |
| Program Specific Facilities Projects            | 162,820                         | 164,237            | 32,124                         | 132,113                       |
| Centralized Computer Systems and Services (ITS) | 1,165,205                       | 1,131,541          | 821,719                        | 309,822                       |
| Centralized Rent and Utilities (Facilities)     | 21,398                          | 274,098            | 258,058                        | 16,040                        |
| Centralized Fleet Services (TNR)                | 3,171,196                       | 3,993,953          | 3,571,604                      | 422,349                       |
| Total Law Enforcement                           | 66,515,028                      | 69,755,825         | 65,440,075                     | 4,315,750                     |
| Emergency Management Services                   |                                 |                    |                                |                               |
| Emergency Management Services                   | 5,456,029                       | 6,930,388          | 6,565,291                      | 365,097                       |
| Hospitalization Contra                          | (15,568)                        | (15,568)           | -                              | (15,568)                      |
| Centralized Computer Systems and Services (ITS) | 4,076                           | 9,246              | 5,396                          | 3,850                         |
| Centralized Rent and Utilities (Facilities)     | 4                               | 16,054             | 13,574                         | 2,480                         |
| Centralized Fleet Services (TNR)                | 38,401                          | 47,872             | 47,784                         | 88                            |
| Total Emergency Management Services             | 5,482,942                       | 6,987,992          | 6,632,045                      | 355,947                       |
| <b>Total Public Safety</b>                      | <b>71,997,970</b>               | <b>76,743,817</b>  | <b>72,072,120</b>              | <b>4,671,697</b>              |
| <b>Corrections and Rehabilitation:</b>          |                                 |                    |                                |                               |
| Housing and Booking                             |                                 |                    |                                |                               |
| Sheriff   | 103,986,170                     | 102,502,781        | 96,593,794                     | 5,908,987                     |
| Pretrial Services                               | 1,635,345                       | 1,464,896          | 1,380,950                      | 83,946                        |
| Hospitalization Contra                          | (930,720)                       | (930,720)          | -                              | (930,720)                     |
| Centralized Computer Systems and Services (ITS) | 1,672                           | 1,672              | 1,672                          | -                             |
| Centralized Rent and Utilities (Facilities)     | 153,308                         | 559,655            | 477,485                        | 82,170                        |
| Centralized Fleet Services (TNR)                | 76,303                          | 91,411             | 90,510                         | 901                           |
| Total Housing and Booking                       | 104,922,078                     | 103,689,695        | 98,544,411                     | 5,145,284                     |
| Supervision                                     |                                 |                    |                                |                               |
| Community Supervision and Corrections           | 564,015                         | 556,116            | 551,730                        | 4,386                         |
| Travis County Counseling Center/SACA            | 3,566,766                       | 3,504,691          | 3,373,295                      | 131,396                       |
| Pretrial Services                               | 3,471,076                       | 3,637,160          | 3,445,428                      | 191,732                       |
| Hospitalization Contra                          | (78,836)                        | (78,836)           | -                              | (78,836)                      |
| Centralized Computer Systems and Services (ITS) | 263,856                         | 263,586            | 193,076                        | 70,510                        |
| Centralized Rent and Utilities (Facilities)     | 94,596                          | 497,096            | 478,385                        | 18,711                        |
| Centralized Fleet Services (TNR)                | 7,227                           | 7,438              | 7,422                          | 16                            |
| Total Supervision                               | 7,888,700                       | 8,387,251          | 8,049,336                      | 337,915                       |
| <b>Total Corrections and Rehabilitation</b>     | <b>112,810,778</b>              | <b>112,076,946</b> | <b>106,593,747</b>             | <b>5,483,199</b>              |
| <b>Health and Human Services:</b>               |                                 |                    |                                |                               |
| Healthcare                                      |                                 |                    |                                |                               |
| Health Services (HHS)                           | 888,802                         | 845,835            | 814,313                        | 31,522                        |
| Emergency Medical Services                      | 20,996,246                      | 20,856,089         | 18,246,235                     | 2,609,854                     |
| Hospitalization Contra                          | (50,105)                        | (50,105)           | -                              | (50,105)                      |
| Centralized Computer Systems and Services (ITS) | 2,193                           | 2,193              | 2,099                          | 94                            |
| Centralized Rent and Utilities (Facilities)     | 41,340                          | 138,340            | 126,098                        | 12,242                        |
| Centralized Fleet Services (TNR)                | 12,094                          | 15,105             | 14,977                         | 128                           |
| Total Healthcare                                | 21,890,570                      | 21,807,457         | 19,203,722                     | 2,603,735                     |

(continued)

**TRAVIS COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES BY FUNCTION, SUB-FUNCTION AND OFFICE/DEPARTMENT**  
**BUDGET AND ACTUAL, continued**  
**GENERAL FUND**  
**For The Year Ended September 30, 2013**

|  | <u>Budgeted Amounts<sup>1,2</sup></u> |                   | <u>Actual<br/>Amounts<sup>2</sup></u> | <u>Variance with<br/>Final Budget</u> |
|--|---------------------------------------|-------------------|---------------------------------------|---------------------------------------|
|  | <u>Original</u>                       | <u>Final</u>      |                                       | <u>Positive<br/>(Negative)</u>        |
| Public Health  |                                       |                   |                                       |                                       |
| Public Health (HHS)                                      | 479,093                               | 3,580,198         | 3,126,190                             | 454,008                               |
| Centralized Rent and Utilities (Facilities)              | 19,157                                | 26,157            | 23,979                                | 2,178                                 |
| Centralized Fleet Services (TNR)                         | -                                     | 1,000             | 76                                    | 924                                   |
| Total Public Health                                      | 498,250                               | 3,607,355         | 3,150,245                             | 457,110                               |
| Human Services   |                                       |                   |                                       |                                       |
| Veteran Services   | 447,045                               | 446,662           | 253,890                               | 192,772                               |
| County Cooperative (Agricultural) Extension Service      | 1,170,054                             | 431,576           | 329,331                               | 102,245                               |
| Human Services (HHS)                                     | 30,071,656                            | 28,995,456        | 25,202,073                            | 3,793,383                             |
| Hospitalization Contra                                   | (149,371)                             | (149,371)         | -                                     | (149,371)                             |
| Centralized Computer Systems and Services (ITS)          | 82,560                                | 82,560            | 48,192                                | 34,368                                |
| Centralized Rent and Utilities (Facilities)              | 179,537                               | 205,037           | 203,972                               | 1,065                                 |
| Centralized Fleet Services (TNR)                         | 24,397                                | 29,976            | 29,926                                | 50                                    |
| Total Human Services                                     | 31,825,878                            | 30,041,896        | 26,067,384                            | 3,974,512                             |
| <b>Total Health and Human Services</b>                   | <b>54,214,698</b>                     | <b>55,456,708</b> | <b>48,421,351</b>                     | <b>7,035,357</b>                      |
| <b><u>Infrastructure and Environmental Services:</u></b> |                                       |                   |                                       |                                       |
| Roads and Bridges  |                                       |                   |                                       |                                       |
| Transportation and Roads                                 | 14,892,992                            | 15,797,031        | 9,651,150                             | 6,145,881                             |
| Hospitalization Contra                                   | (36,053)                              | (36,053)          | -                                     | (36,053)                              |
| Centralized Computer Systems and Services (ITS)          | 156,968                               | 156,968           | 115,483                               | 41,485                                |
| Centralized Rent and Utilities (Facilities)              | 671                                   | 54,171            | 50,180                                | 3,991                                 |
| Centralized Fleet Services (TNR)                         | 31,836                                | 42,695            | 37,741                                | 4,954                                 |
| Total Roads and Bridges                                  | 15,046,414                            | 16,014,812        | 9,854,554                             | 6,160,258                             |
| Drainage   |                                       |                   |                                       |                                       |
| Transportation and Roads - Stormwater Management         | 712,889                               | 685,851           | 607,480                               | 78,371                                |
| Hospitalization Contra                                   | (17,649)                              | (17,649)          | -                                     | (17,649)                              |
| Centralized Computer Systems and Services (ITS)          | 136                                   | 136               | 136                                   | -                                     |
| Centralized Rent and Utilities (Facilities)              | 41                                    | 8,041             | 7,265                                 | 776                                   |
| Centralized Fleet Services (TNR)                         | 3,406                                 | 4,309             | 4,302                                 | 7                                     |
| Total Drainage   | 698,823                               | 680,688           | 619,183                               | 61,505                                |
| Development and Regulation                               |                                       |                   |                                       |                                       |
| Centralized Computer Systems and Services (ITS)          | 10,810                                | 10,810            | 1,491                                 | 9,319                                 |
| Centralized Rent and Utilities (Facilities)              | 41                                    | 8,891             | 7,597                                 | 1,294                                 |
| Total Development and Regulation                         | 10,851                                | 19,701            | 9,088                                 | 10,613                                |
| Conservation and Natural Resources                       |                                       |                   |                                       |                                       |
| Transportation and Roads                                 | 4,144,409                             | 3,967,903         | 3,430,161                             | 537,742                               |
| Hospitalization Contra                                   | (26,769)                              | (26,769)          | -                                     | (26,769)                              |
| Centralized Computer Systems and Services (ITS)          | 226                                   | 226               | 226                                   | -                                     |
| Centralized Rent and Utilities (Facilities)              | 151                                   | 19,651            | 17,381                                | 2,270                                 |
| Centralized Fleet Services (TNR)                         | 16,158                                | 19,938            | 19,902                                | 36                                    |
| Total Conservation and Natural Resources                 | 4,134,175                             | 3,980,949         | 3,467,670                             | 513,279                               |
| Sanitation   |                                       |                   |                                       |                                       |
| Transportation and Roads - Onsite Sewage Facility        | 640,510                               | 575,108           | 555,225                               | 19,883                                |
| Hospitalization Contra                                   | (1,285)                               | (1,285)           | -                                     | (1,285)                               |
| Centralized Computer Systems and Services (ITS)          | 136                                   | 136               | 136                                   | -                                     |
| Centralized Rent and Utilities (Facilities)              | 41                                    | 8,641             | 7,264                                 | 1,377                                 |
| Centralized Fleet Services (TNR)                         | 12,347                                | 15,658            | 15,631                                | 27                                    |
| Total Sanitation   | 651,749                               | 598,258           | 578,256                               | 20,002                                |
| <b>Total Infrastructure and Environmental Services</b>   | <b>20,542,012</b>                     | <b>21,294,408</b> | <b>14,528,751</b>                     | <b>6,765,657</b>                      |

|   | <b>Budgeted Amounts<sup>1,2</sup></b> |                       | <b>Actual<br/>Amounts<sup>2</sup></b> | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|---|---------------------------------------|-----------------------|---------------------------------------|---|
|   | <b>Original</b>                       | <b>Final</b>          |                                       |   |
| <b><u>Community and Economic Development:</u></b> |                                       |                       |                                       |   |
| Economic Development                              |                                       |                       |                                       |   |
| Waller Creek TIF (Gen Admin)                      | 528,019                               | 528,019               | 506,640                               | 21,379  |
| Travis County Exposition Center                   | 1,196,917                             | 1,194,914             | 1,038,294                             | 156,620   |
| Centralized Computer Systems and Services (ITS)   | 45                                    | 45                    | 45                                    | -   |
| Centralized Rent and Utilities (Facilities)       | 3,767                                 | 22,567                | 14,116                                | 8,451   |
| Centralized Fleet Services (TNR)                  | 9,423                                 | 11,386                | 11,363                                | 23  |
| Total Economic Development                        | 1,738,171                             | 1,756,931             | 1,570,458                             | 186,473   |
| Parks and Recreation                              |                                       |                       |                                       |   |
| Parks (TNR)                                       | 9,004,233                             | 8,792,304             | 7,901,930                             | 890,374   |
| Hospitalization Contra                            | (75,571)                              | (75,571)              | -                                     | (75,571)  |
| Facilities Management                             | 20,393                                | 20,393                | 19,610                                | 783   |
| Centralized Computer Systems and Services (ITS)   | 139,770                               | 139,770               | 98,324                                | 41,446  |
| Centralized Rent and Utilities (Facilities)       | 3,058                                 | 3,058                 | 3,058                                 | -   |
| Centralized Fleet Services (TNR)                  | 313,548                               | 440,624               | 439,410                               | 1,214   |
| Total Parks and Recreation                        | 9,405,431                             | 9,320,578             | 8,462,332                             | 858,246   |
| Culture and Education                             |                                       |                       |                                       |   |
| Historical Commission                             | 1,942                                 | 10,442                | 9,031                                 | 1,411   |
| Total Culture and Education                       | 1,942                                 | 10,442                | 9,031                                 | 1,411   |
| <b>Total Community and Economic Development</b>   | <b>11,145,544</b>                     | <b>11,087,951</b>     | <b>10,041,821</b>                     | <b>1,046,130</b>  |
| <b>Total</b>                                      | <b>\$ 512,382,811</b>                 | <b>\$ 520,985,500</b> | <b>\$ 474,560,721</b>                 | <b>\$ 46,424,779</b><br>(concluded)                               |



**TRAVIS COUNTY, TEXAS  
STATISTICAL SECTION**



**TRAVIS COUNTY, TEXAS**  
**STATISTICAL SECTION**  
**September 30, 2013**

This part of Travis County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

| <b><u>Contents</u></b>   | <b><u>Page</u></b> |
|--|--------------------|
| <b>Financial Trends</b>  | <b>ST-3</b>        |
| These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time. The first two schedules relate to government-wide; the remaining schedules relate to fund information. |                    |
| <b>Revenue Capacity</b>  | <b>ST-17</b>       |
| These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property taxes.   |                    |
| <b>Debt Capacity</b>   | <b>ST-33</b>       |
| These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.  |                    |
| <b>Demographic and Economic Information</b>  | <b>ST-47</b>       |
| These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help make comparisons over time and with other governments.                         |                    |
| <b>Operating Information</b>   | <b>ST-55</b>       |
| These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.                             |                    |

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial report for the relevant year.



**TRAVIS COUNTY, TEXAS**

**FINANCIAL TRENDS**





**Schedule 1**

**Travis County, Texas  
Net Position by Component  
Governmental Activities  
Last Ten Fiscal Years  
(Unaudited)**

|                                  | <b>Fiscal Year Ended September 30</b> |                       |                       |                       |
|----------------------------------|---------------------------------------|-----------------------|-----------------------|-----------------------|
|                                  | <b>2004</b>                           | <b>2005</b>           | <b>2006</b>           | <b>2007</b>           |
| Net Position                     |                                       |                       |                       |                       |
| Net investment in capital assets | \$ 698,238,526                        | \$ 725,154,875        | \$ 731,245,017        | \$ 746,649,334        |
| Restricted                       | 28,644,316                            | 28,381,876            | 27,804,954            | 34,216,858            |
| Unrestricted <sup>(1)</sup>      | <u>(22,634,867)</u>                   | <u>(15,021,161)</u>   | <u>22,701,561</u>     | <u>59,589,364</u>     |
| Total net position               | <u>\$ 704,247,975</u>                 | <u>\$ 738,515,590</u> | <u>\$ 781,751,532</u> | <u>\$ 840,455,556</u> |

**Notes:** The classification of net position in fiscal year 2005 reflects the effects of the implementation of GASB Statement No. 46, *Net Assets Restricted by Enabling Legislation*. In fiscal year 2013, the County implemented GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*.

Fiscal years 2007 and prior are reported in accordance with GAAP. Beginning with fiscal year 2008, the County followed the Statutory Basis of Accounting. In fiscal year 2013, the County again began reporting in accordance with GAAP and fiscal year 2012 has been restated due to this change. Please see Note 15 of the Notes to the Financial Statements for additional information.

This schedule includes blended component units.

- (1) The deficit in unrestricted net position is a result of payments made to the State of Texas for right-of-way land purchased for joint road projects for which the County reports the debt, but does not report the asset.

**Fiscal Year Ended September 30**

| <b>2008</b>           | <b>2009</b>           | <b>2010</b>           | <b>2011</b>           | <b>2012</b>           | <b>2013</b>           |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| \$ 778,735,287        | \$ 826,242,229        | \$ 828,574,985        | \$ 830,072,559        | \$ 819,274,444        | \$ 811,869,512        |
| 40,318,478            | 34,033,639            | 32,618,002            | 32,571,911            | 37,110,491            | 54,852,048            |
| 50,784,405            | 49,520,735            | 72,797,386            | 96,541,914            | 129,331,059           | 84,590,111            |
| <u>\$ 869,838,170</u> | <u>\$ 909,796,603</u> | <u>\$ 933,990,373</u> | <u>\$ 959,186,384</u> | <u>\$ 985,715,994</u> | <u>\$ 951,311,671</u> |

**Schedule 2**

**Travis County, Texas**  
**Changes in Net Position**  
**Governmental Activities**  
**Last Ten Fiscal Years**  
(Unaudited)

|   | Fiscal Year             |                         |                         |                         |
|---|-------------------------|-------------------------|-------------------------|-------------------------|
|   | 2004                    | 2005                    | 2006                    | 2007                    |
| <b>Expenses</b>   |                         |                         |                         |                         |
| General government  | \$ 77,881,031           | \$ 80,842,627           | \$ 83,695,932           | \$ 94,632,906           |
| Justice system  | 78,445,879              | 83,914,875              | 89,223,427              | 96,855,914              |
| Public safety   | 38,719,649              | 41,136,886              | 45,638,186              | 48,569,296              |
| Corrections and rehabilitation                                      | 80,464,846              | 87,272,090              | 95,254,826              | 97,913,001              |
| Health and human services   | 39,343,976              | 34,812,146              | 35,419,641              | 39,246,181              |
| Infrastructure and environmental services <sup>(1)</sup>            | 77,209,480              | 68,946,441              | 65,733,063              | 68,917,914              |
| Community and economic development                                  | 5,992,029               | 6,735,409               | 7,299,040               | 7,821,417               |
| Interest on long-term debt  | 22,721,482              | 21,632,040              | 21,828,103              | 24,044,409              |
| Total expenses  | <u>\$ 420,778,372</u>   | <u>\$ 425,292,514</u>   | <u>\$ 444,092,218</u>   | <u>\$ 478,001,038</u>   |
| <b>Program Revenues</b>   |                         |                         |                         |                         |
| Fees, fines, and charges for services:                              |                         |                         |                         |                         |
| General government  | 19,740,593              | 20,806,930              | 23,820,299              | 24,240,885              |
| Justice system  | 15,327,949              | 16,285,653              | 17,868,607              | 19,393,065              |
| Public safety   | 8,623,813               | 9,985,491               | 10,762,529              | 10,614,565              |
| Corrections and rehabilitation                                      | 14,422,038              | 14,161,117              | 15,926,055              | 16,387,894              |
| Health and human services   | 1,817,582               | 3,880,421               | 5,382,199               | 6,513,604               |
| Infrastructure and environmental services                           | 16,367,385              | 15,600,245              | 15,961,633              | 20,337,407              |
| Community and economic development                                  | 2,129,646               | 2,548,111               | 2,498,757               | 2,206,645               |
| Operating grants, contributions, shared revenues, and entitlements: |                         |                         |                         |                         |
| General government  | 154,557                 | 237,140                 | 147,520                 | 330,363                 |
| Justice system  | 9,540,413               | 9,658,941               | 9,698,991               | 10,970,200              |
| Public safety   | 1,390,995               | 1,151,008               | 1,994,959               | 1,345,879               |
| Corrections and rehabilitation                                      | 10,326,513              | 8,981,133               | 9,796,562               | 9,888,297               |
| Health and human services   | 2,748,569               | 2,129,141               | 2,593,112               | 2,929,081               |
| Infrastructure and environmental services                           | -                       | 67,432                  | 19,393                  | 50,812                  |
| Community and economic development                                  | -                       | -                       | -                       | -                       |
| Capital grants, contributions, and donated assets:                  |                         |                         |                         |                         |
| General government <sup>(2)</sup>                                   | -                       | 4,084,379               | -                       | -                       |
| Public safety   | -                       | -                       | -                       | -                       |
| Infrastructure and environmental services                           | 29,664,319              | 30,468,263              | 17,271,386              | 30,000,117              |
| Community and economic development                                  | 109,606                 | 422,231                 | 44,487                  | 9,793                   |
| Total program revenues  | <u>\$ 132,363,978</u>   | <u>\$ 140,467,636</u>   | <u>\$ 133,786,489</u>   | <u>\$ 155,218,607</u>   |
| <b>Net (Expense)/Revenue</b>  | <u>\$ (288,414,394)</u> | <u>\$ (284,824,878)</u> | <u>\$ (310,305,729)</u> | <u>\$ (322,782,431)</u> |
| <b>General Revenues</b>   |                         |                         |                         |                         |
| Property taxes, ad valorem  | 296,050,880             | 297,540,102             | 322,901,024             | 337,534,219             |
| Excise taxes from the State of Texas                                | 4,376,878               | 4,686,760               | 5,093,749               | 5,663,239               |
| Grants and contributions not restricted to specific programs        | 2,130,837               | 1,537,938               | 2,111,177               | 2,323,500               |
| Investment earnings   | 4,669,265               | 9,647,663               | 18,026,783              | 26,663,045              |
| Miscellaneous   | 4,161,627               | 5,680,030               | 5,408,938               | 7,659,944               |
| Special item - gain from sale of land                               | -                       | -                       | -                       | 1,642,508               |
| Total general revenues and special items                            | <u>\$ 311,389,487</u>   | <u>\$ 319,092,493</u>   | <u>\$ 353,541,671</u>   | <u>\$ 381,486,455</u>   |
| <b>Change in Net Position</b>                                       | <u>\$ 22,975,093</u>    | <u>\$ 34,267,615</u>    | <u>\$ 43,235,942</u>    | <u>\$ 58,704,024</u>    |

**Notes:** Fiscal years 2007 and prior are reported in accordance with GAAP. Beginning with fiscal year 2008, the County followed the Statutory Basis of Accounting. In fiscal year 2013, the County again began reporting in accordance with GAAP and fiscal year 2012 has been restated due to this change. Please see Note 15 of the Notes to the Financial Statements for additional information.

This schedule includes blended component units.

(1) Travis County contributed \$10.5 million in 2004 to the State of Texas for joint road projects from debt proceeds.

(2) Travis County received \$4.1 million in federal aid in fiscal year 2005 related to the Help America Vote Act (HAVA) grant.

**Fiscal Year**

|           | <b>2008</b>          | <b>2009</b>             | <b>2010</b>             | <b>2011</b>             | <b>2012</b>             | <b>2013</b>             |
|-----------|----------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| \$        | 106,253,737          | \$ 113,861,069          | \$ 121,478,680          | \$ 127,613,204          | \$ 132,305,119          | \$ 206,204,957          |
|           | 108,115,964          | 115,824,734             | 118,066,369             | 120,180,410             | 122,517,414             | 126,651,421             |
|           | 54,936,023           | 57,010,176              | 57,162,121              | 64,203,918              | 65,304,918              | 73,492,351              |
|           | 107,202,072          | 108,941,093             | 112,646,370             | 114,254,582             | 117,721,251             | 124,653,947             |
|           | 44,465,983           | 50,044,973              | 51,655,422              | 55,937,551              | 52,934,006              | 55,594,585              |
|           | 90,031,020           | 83,761,739              | 76,269,788              | 86,751,850              | 86,650,269              | 89,562,401              |
|           | 8,576,884            | 10,095,501              | 9,981,277               | 10,346,132              | 10,835,162              | 12,022,962              |
|           | 25,471,681           | 24,707,401              | 26,894,758              | 28,054,923              | 28,443,421              | 32,317,962              |
| <b>\$</b> | <b>545,053,364</b>   | <b>\$ 564,246,686</b>   | <b>\$ 574,154,785</b>   | <b>\$ 607,342,570</b>   | <b>\$ 616,711,560</b>   | <b>\$ 720,500,586</b>   |
|           | 24,899,983           | 24,642,565              | 24,956,625              | 27,164,648              | 29,419,038              | 33,255,984              |
|           | 16,979,972           | 19,616,347              | 20,566,715              | 19,345,185              | 18,722,896              | 18,262,009              |
|           | 11,130,775           | 10,367,723              | 10,454,740              | 10,924,473              | 10,127,072              | 10,580,108              |
|           | 16,729,409           | 16,798,043              | 17,031,272              | 16,863,520              | 16,557,517              | 17,022,695              |
|           | 6,297,117            | 7,537,315               | 7,591,326               | 7,887,003               | 9,972,980               | 10,267,912              |
|           | 19,094,706           | 17,013,426              | 16,333,867              | 12,691,508              | 18,200,747              | 26,754,514              |
|           | 2,931,424            | 2,423,400               | 2,926,932               | 2,656,648               | 2,623,036               | 2,652,464               |
|           | 342,528              | 464,350                 | 656,213                 | 333,209                 | 670,549                 | 330,556                 |
|           | 12,497,150           | 14,179,763              | 14,831,487              | 14,823,613              | 13,476,324              | 12,284,939              |
|           | 1,034,596            | 1,223,271               | 2,250,584               | 1,823,685               | 1,685,524               | 1,864,454               |
|           | 11,796,920           | 11,943,090              | 11,911,352              | 12,815,464              | 12,375,195              | 12,801,005              |
|           | 4,600,998            | 7,408,313               | 8,770,391               | 11,693,332              | 7,207,231               | 6,509,509               |
|           | 4,951                | 30,931                  | 760,209                 | 593,214                 | 378,431                 | 273,060                 |
|           | -                    | -                       | 8,498                   | 97,995                  | 4,957                   | 8,155                   |
|           | -                    | -                       | -                       | 2,033,437               | -                       | -                       |
|           | -                    | -                       | -                       | 546,228                 | 100,426                 | -                       |
|           | 44,167,832           | 47,957,484              | 21,818,685              | 20,492,285              | 17,401,768              | 13,169,674              |
|           | 227,004              | 505,461                 | 283,195                 | 649,254                 | 214,555                 | 953,616                 |
| <b>\$</b> | <b>172,735,365</b>   | <b>\$ 182,111,482</b>   | <b>\$ 161,152,091</b>   | <b>\$ 163,434,701</b>   | <b>\$ 159,138,246</b>   | <b>\$ 166,990,654</b>   |
| <b>\$</b> | <b>(372,317,999)</b> | <b>\$ (382,135,204)</b> | <b>\$ (413,002,694)</b> | <b>\$ (443,907,869)</b> | <b>\$ (457,573,314)</b> | <b>\$ (553,509,932)</b> |
|           | 360,850,200          | 390,915,512             | 415,866,340             | 443,866,668             | 462,761,804             | 494,900,530             |
|           | 6,155,316            | 6,244,691               | 6,663,574               | 7,061,767               | 6,436,318               | 7,370,217               |
|           | 4,096,582            | 1,882,050               | 2,934,300               | 2,339,893               | 1,402,323               | 1,730,628               |
|           | 23,238,045           | 17,912,888              | 4,809,383               | 5,233,051               | 5,913,723               | 5,569,651               |
|           | 7,360,470            | 5,138,496               | 6,922,867               | 10,602,501              | 7,588,756               | 9,534,583               |
|           | -                    | -                       | -                       | -                       | -                       | -                       |
| <b>\$</b> | <b>401,700,613</b>   | <b>\$ 422,093,637</b>   | <b>\$ 437,196,464</b>   | <b>\$ 469,103,880</b>   | <b>\$ 484,102,924</b>   | <b>\$ 519,105,609</b>   |
| <b>\$</b> | <b>29,382,614</b>    | <b>\$ 39,958,433</b>    | <b>\$ 24,193,770</b>    | <b>\$ 25,196,011</b>    | <b>\$ 26,529,610</b>    | <b>\$ (34,404,323)</b>  |

**Schedule 3**

**Travis County, Texas  
Fund Balances  
Governmental Funds  
Last Ten Fiscal Years  
(Unaudited)**

|  | <b>Pre GASB 54</b>                    |                       |                       |                       |
|--|---------------------------------------|-----------------------|-----------------------|-----------------------|
|  | <b>Fiscal Year Ended September 30</b> |                       |                       |                       |
|  | <b>2004</b>                           | <b>2005</b>           | <b>2006</b>           | <b>2007</b>           |
| General Fund                                 |                                       |                       |                       |                       |
| Reserved                                     | \$ 7,989,636                          | \$ 9,122,387          | \$ 10,390,156         | \$ 14,242,234         |
| Unreserved, designated for:                  |                                       |                       |                       |                       |
| Compensated absences                         | 4,427,676                             | 4,639,999             | 4,890,239             | 5,224,477             |
| Unreserved, undesignated                     | 55,050,141                            | 55,219,702            | 67,926,235            | 75,699,112            |
| Total general fund                           | <u>\$ 67,467,453</u>                  | <u>\$ 68,982,088</u>  | <u>\$ 83,206,630</u>  | <u>\$ 95,165,823</u>  |
| All Other Governmental Funds <sup>(1)</sup>  |                                       |                       |                       |                       |
| Reserved                                     | \$ 31,589,784                         | \$ 30,014,676         | \$ 27,306,616         | \$ 65,171,416         |
| Unreserved, designated for:                  |                                       |                       |                       |                       |
| Special revenue funds - compensated absences | 536,163                               | 506,199               | 529,716               | 573,555               |
| Debt service                                 | 7,157,714                             | 7,197,456             | 8,795,401             | 11,300,206            |
| Capital projects                             | 50,872,574                            | 57,229,849            | 86,038,870            | 125,696,103           |
| Unreserved, undesignated reported in:        |                                       |                       |                       |                       |
| Special revenue funds                        | 25,702,246                            | 25,817,301            | 32,006,001            | 38,738,844            |
| Total all other governmental funds           | <u>\$ 115,858,481</u>                 | <u>\$ 120,765,481</u> | <u>\$ 154,676,604</u> | <u>\$ 241,480,124</u> |

|   | <b>Post GASB 54</b>                   |                       |                       |                       |
|---|---------------------------------------|-----------------------|-----------------------|-----------------------|
|   | <b>Fiscal Year Ended September 30</b> |                       |                       |                       |
|   | <b>2010</b>                           | <b>2011</b>           | <b>2012</b>           | <b>2013</b>           |
| General Fund                                |                                       |                       |                       |                       |
| Nonspendable                                | \$ 205,000                            | \$ 205,000            | \$ 205,000            | \$ 205,000            |
| Committed:                                  |                                       |                       |                       |                       |
| Compensated absences <sup>(2)</sup>         | 6,414,336                             | 6,795,793             | 7,406,759             | -                     |
| Encumbrances                                | 13,034,688                            | 14,538,170            | 20,141,071            | 20,148,945            |
| Assigned                                    | 6,566,778                             | 5,797,998             | 17,540,008            | -                     |
| Unassigned                                  | 87,573,763                            | 109,728,289           | 112,014,484           | 141,536,490           |
| Total general fund                          | <u>\$ 113,794,565</u>                 | <u>\$ 137,065,250</u> | <u>\$ 157,307,322</u> | <u>\$ 161,890,435</u> |
| All Other Governmental Funds <sup>(1)</sup> |                                       |                       |                       |                       |
| Nonspendable                                | \$ 3,143,936                          | \$ 3,256,010          | \$ 3,363,703          | \$ -                  |
| Restricted                                  | 221,546,972                           | 199,399,092           | 220,491,750           | 238,541,384           |
| Committed:                                  |                                       |                       |                       |                       |
| Special revenue funds                       | 22,989,273                            | 17,175,639            | 14,007,541            | 15,691,836            |
| Total all other governmental funds          | <u>\$ 247,680,181</u>                 | <u>\$ 219,830,741</u> | <u>\$ 237,862,994</u> | <u>\$ 254,233,220</u> |

**Notes:** Fiscal years 2007 and prior are reported in accordance with GAAP. Beginning with fiscal year 2008, the County followed the Statutory Basis of Accounting. In fiscal year 2013, the County again began reporting in accordance with GAAP and fiscal year 2012 has been restated due to this change. Please see Note 15 of the Notes to the Financial Statements for additional information.

The County implemented GASB Statement No. 54 in fiscal year 2011. Fiscal year 2010 has been restated for GASB 54 comparable presentation; previous fiscal years have not been restated.

This schedule includes blended component units.

(1) All Other Governmental Funds includes all governmental funds, including permanent funds, except General Fund.

(2) In fiscal year 2013, the County changed its method of estimating the amount of compensated absences that are expected to be liquidated with current expendable resources and these are now reported on the government-wide financial statements.

| <b>Pre GASB 54</b>                    |                      |
|---------------------------------------|----------------------|
| <b>Fiscal Year Ended September 30</b> |                      |
| <u>2008</u>                           | <u>2009</u>          |
| \$ 18,694,360                         | \$ 13,577,327        |
| 5,887,093                             | 6,280,220            |
| <u>62,146,514</u>                     | <u>71,375,127</u>    |
| <u>\$ 86,727,967</u>                  | <u>\$ 91,232,674</u> |

|                       |                       |
|-----------------------|-----------------------|
| \$ 104,378,747        | \$ 45,891,103         |
| 638,005               | 659,484               |
| 13,872,599            | 13,608,314            |
| 98,165,632            | 112,447,494           |
| <u>22,762,168</u>     | <u>24,914,276</u>     |
| <u>\$ 239,817,151</u> | <u>\$ 197,520,671</u> |

**Schedule 4**

**Travis County, Texas  
Changes in Fund Balances  
Governmental Funds  
Last Ten Fiscal Years  
(Unaudited)**

|   | Fiscal Year           |                     |                      |                      |
|---|-----------------------|---------------------|----------------------|----------------------|
|   | 2004                  | 2005                | 2006                 | 2007                 |
| <b>Revenues</b>   |                       |                     |                      |                      |
| Taxes   | \$ 299,227,758        | \$ 302,205,859      | \$ 328,098,773       | \$ 342,807,949       |
| Intergovernmental                                       | 45,194,797            | 34,510,489          | 28,162,319           | 28,210,834           |
| Charges for services                                    | 66,224,790            | 69,742,078          | 77,651,363           | 81,905,656           |
| Fines and forfeits                                      | 6,321,816             | 6,829,689           | 8,029,767            | 8,444,507            |
| Investment income                                       | 3,663,515             | 7,461,294           | 14,983,807           | 23,230,344           |
| Miscellaneous   | 4,171,895             | 5,702,595           | 5,138,032            | 6,904,960            |
| Total revenues  | <u>424,804,571</u>    | <u>426,452,004</u>  | <u>462,064,061</u>   | <u>491,504,250</u>   |
| <b>Expenditures<sup>(1)</sup></b>                       |                       |                     |                      |                      |
| Current   | 326,362,031           | 337,687,465         | 361,113,294          | 381,829,343          |
| Capital outlay <sup>(2)</sup>                           | 57,008,391            | 36,706,409          | 72,630,959           | 56,082,201           |
| Debt service  | 64,553,185            | 64,402,803          | 64,571,657           | 65,423,524           |
| Total expenditures                                      | <u>447,923,607</u>    | <u>438,796,677</u>  | <u>498,315,910</u>   | <u>503,335,068</u>   |
| Excess (deficiency) of revenues over expenditures       | (23,119,036)          | (12,344,673)        | (36,251,849)         | (11,830,818)         |
| <b>Other Financing Sources (Uses)</b>                   |                       |                     |                      |                      |
| General obligation debt issued <sup>(2)</sup>           | 13,720,000            | 17,490,000          | 84,045,000           | 107,935,000          |
| General obligation debt premium                         | 6,300                 | 64,793              | 214,216              | 252,319              |
| Original issue discount                                 | -                     | -                   | -                    | -                    |
| Refunding bonds issued                                  | -                     | 122,635,000         | 9,155,000            | 23,784,987           |
| Refunding bonds premium                                 | -                     | 10,854,350          | 130,991              | 1,431,592            |
| Payment to refunding bond agent                         | -                     | (132,277,835)       | (9,157,693)          | (24,920,762)         |
| Refunding bonds original issue discount                 | -                     | -                   | -                    | -                    |
| Sale of capital assets                                  | -                     | -                   | -                    | -                    |
| Bond defeasance   | -                     | -                   | -                    | -                    |
| Transfers in  | 7,980,136             | 8,062,028           | 10,295,664           | 10,691,891           |
| Transfers out   | (6,984,136)           | (8,062,028)         | (10,295,664)         | (10,691,891)         |
| Total other financing sources (uses)                    | <u>14,722,300</u>     | <u>18,766,308</u>   | <u>84,387,514</u>    | <u>108,483,136</u>   |
| <b>Special Items</b>                                    |                       |                     |                      |                      |
| Proceeds from sale of real estate                       | -                     | -                   | -                    | 2,110,395            |
| Net change in fund balances                             | <u>\$ (8,396,736)</u> | <u>\$ 6,421,635</u> | <u>\$ 48,135,665</u> | <u>\$ 98,762,713</u> |
| Debt service as a percentage of noncapital expenditures | 16.1% <sup>(3)</sup>  | 16.0%               | 15.2%                | 14.6%                |

**Notes:** Fiscal years 2007 and prior are reported in accordance with GAAP. Beginning with fiscal year 2008, the County followed the Statutory Basis of Accounting. In fiscal year 2013, the County again began reporting in accordance with GAAP and fiscal year 2012 has been restated due to this change. Please see Note 15 of the Notes to the Financial Statements for additional information.

This schedule includes blended component units.

- (1) Expenditures are shown in detail in Schedule 5.
- (2) Travis County contributed \$10.5 million in 2004 to the State of Texas for joint road projects from debt proceeds. In addition, in 2008 Travis County contributed \$12.7 million to developers in the Village of Bee Cave for the cost of various road improvements.
- (3) The debt service as a percentage of noncapital expenditures calculation was adjusted in 2004 to reflect Travis County's contribution to the State of Texas for joint road projects from debt proceeds. For the purposes of this calculation these amounts are included as current expenditures versus capital outlay.
- (4) The debt service as a percentage of noncapital expenditures calculation was adjusted in 2008 for contributions paid to developers for the cost of constructing various improvements to roads which serve the Hill Country Galleria project and are owned by the Village of Bee Cave. For the purposes of this calculation these amounts are included as current expenditures versus capital outlay.

| Fiscal Year            |                        |                      |                       |                      |                      |
|------------------------|------------------------|----------------------|-----------------------|----------------------|----------------------|
| 2008                   | 2009                   | 2010                 | 2011                  | 2012                 | 2013                 |
| \$ 367,405,669         | \$ 397,958,349         | \$ 416,067,723       | \$ 442,338,708        | \$ 462,914,737       | \$ 495,311,689       |
| 37,025,115             | 51,672,368             | 54,765,685           | 62,266,190            | 44,556,137           | 45,399,431           |
| 83,797,371             | 83,763,304             | 80,571,695           | 81,817,086            | 88,184,352           | 100,676,125          |
| 8,415,094              | 8,427,539              | 9,693,572            | 8,496,379             | 6,844,291            | 7,383,197            |
| 18,797,800             | 13,096,261             | 2,731,650            | 2,292,713             | 2,314,632            | 556,382              |
| 6,496,564              | 5,148,612              | 7,104,963            | 8,962,172             | 5,769,358            | 7,628,387            |
| <u>521,937,613</u>     | <u>560,066,433</u>     | <u>570,935,288</u>   | <u>606,173,248</u>    | <u>610,583,507</u>   | <u>656,955,211</u>   |
| 427,677,179            | 453,556,659            | 457,717,542          | 484,180,034           | 489,690,311          | 521,872,830          |
| 98,964,822             | 104,323,392            | 107,606,225          | 102,190,874           | 93,505,123           | 77,841,388           |
| 70,382,608             | 72,064,291             | 71,392,571           | 77,378,745            | 77,480,605           | 80,422,339           |
| <u>597,024,609</u>     | <u>629,944,342</u>     | <u>636,716,338</u>   | <u>663,749,653</u>    | <u>660,676,039</u>   | <u>680,136,557</u>   |
| (75,086,996)           | (69,877,909)           | (65,781,050)         | (57,576,405)          | (50,092,532)         | (23,181,346)         |
| 64,925,000             | 31,415,000             | 129,535,000          | 48,690,000            | 84,810,000           | 65,000,000           |
| 235,065                | 382,668                | 8,706,167            | 1,073,599             | 2,874,160            | 2,399,050            |
| (173,898)              | -                      | (206,852)            | (16,066)              | -                    | -                    |
| -                      | 31,905,000             | 27,090,000           | 22,460,000            | -                    | 55,340,000           |
| -                      | 2,153,924              | 2,652,962            | 3,522,032             | -                    | 7,087,950            |
| -                      | (33,770,456)           | (29,416,058)         | (25,706,998)          | -                    | (61,848,695)         |
| -                      | -                      | (19,347)             | -                     | -                    | -                    |
| -                      | -                      | 160,579              | 2,975,083             | 682,697              | 257,050              |
| -                      | -                      | -                    | -                     | -                    | (24,100,670)         |
| 13,659,025             | 15,152,907             | 15,929,820           | 17,088,524            | 15,042,012           | 16,568,628           |
| (13,659,025)           | (15,152,907)           | (15,929,820)         | (17,088,524)          | (15,042,012)         | (16,568,628)         |
| <u>64,986,167</u>      | <u>32,086,136</u>      | <u>138,502,451</u>   | <u>52,997,650</u>     | <u>88,366,857</u>    | <u>44,134,685</u>    |
| -                      | -                      | -                    | -                     | -                    | -                    |
| <u>\$ (10,100,829)</u> | <u>\$ (37,791,773)</u> | <u>\$ 72,721,401</u> | <u>\$ (4,578,755)</u> | <u>\$ 38,274,325</u> | <u>\$ 20,953,339</u> |
| 13.8% <sup>(4)</sup>   | 13.7%                  | 13.5%                | 13.8%                 | 13.7%                | 13.4%                |

**Schedule 5**

**Travis County, Texas**  
**Expenditures by Function**  
**Governmental Funds**  
**Last Ten Fiscal Years**  
(Unaudited)

|   | Fiscal Year           |                       |                       |                       |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
|   | 2004                  | 2005                  | 2006                  | 2007                  |
| <b>Expenditures</b>                       |                       |                       |                       |                       |
| Current:                                  |                       |                       |                       |                       |
| General government                        | \$ 54,077,332         | \$ 55,138,365         | \$ 59,867,786         | \$ 61,275,126         |
| Justice system                            | 82,691,555            | 89,034,598            | 94,672,961            | 102,659,675           |
| Public safety                             | 40,149,412            | 42,498,649            | 47,523,305            | 50,517,497            |
| Corrections and rehabilitation            | 85,324,250            | 90,430,475            | 98,954,704            | 101,890,572           |
| Health and human services                 | 39,380,193            | 34,679,229            | 35,300,509            | 38,993,277            |
| Infrastructure and environmental services | 19,731,737            | 20,167,308            | 18,439,351            | 19,784,147            |
| Community and economic development        | 5,007,552             | 5,738,841             | 6,354,678             | 6,709,049             |
| Capital outlay <sup>(1)</sup>             | 57,008,391            | 36,706,409            | 72,630,959            | 56,082,201            |
| Debt service:                             |                       |                       |                       |                       |
| Refunding bond issuance costs             | -                     | 1,196,336             | 126,921               | 281,796               |
| Debt issuance costs                       | 87,380                | 106,448               | 228,010               | 342,616               |
| Advance / current refunding escrow        | -                     | 824,750               | -                     | -                     |
| Capital lease principal                   | 100,719               | 122,065               | 128,942               | 147,899               |
| Principal on general obligation debt      | 38,236,450            | 38,656,775            | 41,117,340            | 39,132,204            |
| Interest and other charges                | 26,128,636            | 23,496,429            | 22,970,444            | 25,519,009            |
| <b>Total expenditures</b>                 | <b>\$ 447,923,607</b> | <b>\$ 438,796,677</b> | <b>\$ 498,315,910</b> | <b>\$ 503,335,068</b> |

**Notes:** Fiscal years 2007 and prior are reported in accordance with GAAP. Beginning with fiscal year 2008, the County followed the Statutory Basis of Accounting. In fiscal year 2013, the County again began reporting in accordance with GAAP and fiscal year 2012 has been restated due to this change. Please see Note 15 of the Notes to the Financial Statements for additional information.

This schedule includes blended component units.

- (1) Travis County contributed \$10.5 million in 2004 to the State of Texas for joint road projects from debt proceeds.  
Travis County contributed \$12.7 million in 2008 to developers in the Villages of Bee Cave for the cost of various road improvements.

| Fiscal Year           |                       |                       |                       |                       |                       |  |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|
| 2008                  | 2009                  | 2010                  | 2011                  | 2012                  | 2013                  |  |
| \$ 66,780,943         | \$ 70,318,978         | \$ 71,937,393         | \$ 80,956,464         | \$ 86,087,010         | \$ 93,989,180         |  |
| 114,343,861           | 122,710,476           | 125,475,054           | 128,290,674           | 130,461,470           | 134,223,728           |  |
| 57,109,115            | 59,209,046            | 59,466,221            | 67,411,054            | 67,378,510            | 76,105,420            |  |
| 110,846,512           | 113,199,712           | 115,632,480           | 118,080,023           | 120,520,737           | 126,293,126           |  |
| 44,445,897            | 49,767,907            | 51,216,067            | 55,569,293            | 52,134,317            | 54,706,194            |  |
| 26,586,414            | 29,815,646            | 25,741,657            | 25,182,151            | 24,444,275            | 27,291,234            |  |
| 7,564,437             | 8,534,894             | 8,248,670             | 8,690,375             | 8,663,992             | 9,263,948             |  |
| 98,964,822            | 104,323,392           | 107,606,225           | 102,190,874           | 93,505,123            | 77,841,388            |  |
| -                     | 280,123               | 277,086               | 259,809               | -                     | -                     |  |
| 1,333,592             | 310,218               | 957,411               | 459,193               | 878,748               | 1,542,387             |  |
| -                     | 1,173,439             | 633,340               | 213,192               | -                     | 326,295               |  |
| 144,541               | 75,296                | -                     | -                     | 473,444               | 415,140               |  |
| 39,754,555            | 41,947,901            | 47,060,000            | 49,370,000            | 49,885,000            | 53,085,000            |  |
| 29,149,920            | 28,277,314            | 22,464,734            | 27,076,551            | 26,243,413            | 25,053,517            |  |
| <u>\$ 597,024,609</u> | <u>\$ 629,944,342</u> | <u>\$ 636,716,338</u> | <u>\$ 663,749,653</u> | <u>\$ 660,676,039</u> | <u>\$ 680,136,557</u> |  |



**TRAVIS COUNTY, TEXAS**

**REVENUE CAPACITY**



**Schedule 6**

**Travis County, Texas**  
**Assessed Value and Actual Value of Taxable Property**  
**Last Ten Fiscal Years**  
(Unaudited)

This schedule has been prepared in the format required by GASB Statement No. 44, *Economic Condition Reporting: The Statistical Section – an amendment of NCGA Statement 1* (GASB 44). Per the GASB, the intent of the schedule is “to present comparative rate data for other governmental bodies that extend rates against the reporting government’s revenue base, so that some sense of the “overall” burden on the government’s taxpayers or rate payers is communicated.”<sup>(1)</sup> We believe the citizenry, investors and creditors of Travis County will not be able to achieve this objective based solely on this information.

GASB 44 has established a **direct tax rate**, which is defined by the GASB based on the percentage applied to a tax base. This is not necessarily the rate established by that government for that year’s rate structure. When the government’s tax base, in our case the net taxable assessed value, encompasses the entire rate base, then the direct tax rate and the actual tax rate are the same. If the government includes a unit that does not encompass the entire rate base, then the direct rate is calculated to produce a result as if the rate were applied to the entire county’s tax base. In reality, no taxpayer would pay this rate, and those taxpayers who are subject to the rate would pay a much higher rate.

The following are Travis County’s and its component units’ fiscal year 2013 actual adopted tax rates:

|                                     | <u>Travis County</u> | <u>Northwest Travis County Road District No. 3</u> | <u>Travis County Bee Cave Road District No. 1</u> |
|-------------------------------------|----------------------|--|---|
| <b>Total Taxable Assessed Value</b> | \$100,657,777,296    | \$434,914,360                                      | \$158,093,998                                     |
| <b>Actual Tax Rate</b>              | 0.5001               | 0.1300   | 0.7000  |

**The Direct Tax Rate for Northwest Travis County Road District No. 3 (NWTCRD No. 3) is calculated as follows:**

$$\begin{array}{r}
 \text{NWTCRD No. 3} \\
 \text{Taxable Assessed Value} \\
 \hline
 \text{Travis County Taxable} \\
 \text{Assessed Value}
 \end{array}
 \times
 \begin{array}{r}
 \text{NWTCRD No. 3} \\
 \text{Actual Tax Rate}
 \end{array}
 =
 \begin{array}{r}
 \text{NWTCRD No. 3} \\
 \text{Direct Tax Rate}
 \end{array}$$

$$\begin{array}{r}
 \$ \quad 434,914,360 \\
 \$ \quad 100,657,777,296
 \end{array}
 \times
 0.1300
 =
 \mathbf{0.0006}$$

**The Direct Tax Rate for Travis County Bee Cave Road District No.1 (TCBCRD No. 1) is calculated as follows:**

$$\begin{array}{r}
 \text{TCBCRD No. 1} \\
 \text{Taxable Assessed Value} \\
 \hline
 \text{Travis County Taxable} \\
 \text{Assessed Value}
 \end{array}
 \times
 \begin{array}{r}
 \text{TCBCRD No. 1} \\
 \text{Actual Tax Rate}
 \end{array}
 =
 \begin{array}{r}
 \text{TCBCRD No. 1} \\
 \text{Direct Tax Rate}
 \end{array}$$

$$\begin{array}{r}
 \$ \quad 158,093,998 \\
 \$ \quad 100,657,777,296
 \end{array}
 \times
 0.7000
 =
 \mathbf{0.0011}$$

(1) GASB Statement No. 44, Paragraph 81.

**Schedule 6 (continued)**

**Travis County, Texas**  
**Assessed Value and Actual Value of Taxable Property**  
**Last Ten Fiscal Years**  
(Unaudited)

| Fiscal<br>Year<br>Ended<br>Sept. 30 | Real Property                          |                                       |                                       |                                       |                                     |
|-------------------------------------|--|---------------------------------------|---------------------------------------|---------------------------------------|-------------------------------------|
|                                     | Residential<br>Property <sup>(2)</sup> | Commercial<br>Property <sup>(2)</sup> | Industrial<br>Property <sup>(2)</sup> | Total<br>Real Property <sup>(2)</sup> | Personal<br>Property <sup>(2)</sup> |
| 2004                                | \$ No Data Available                   | \$ No Data Available                  | \$ No Data Available                  | \$ 63,566,576,847                     | \$ 7,821,535,589                    |
| 2005                                |  |                                       |                                       | 69,852,496,817                        | 8,032,312,159                       |
| 2006                                | 57,470,303,212                         | 15,816,551,007                        | 1,009,551,001                         | 74,296,405,220                        | 8,261,223,086                       |
| 2007                                | 66,826,686,341                         | 19,549,061,937                        | 1,009,476,420                         | 87,385,224,698                        | 8,853,968,337                       |
| 2008                                | 75,592,582,680                         | 22,684,319,129                        | 1,041,727,326                         | 99,318,629,135                        | 9,915,257,758                       |
| 2009                                | 85,292,646,320                         | 25,014,981,286                        | 1,162,060,004                         | 111,469,687,610                       | 10,677,839,358                      |
| 2010                                | 90,285,702,337                         | 24,217,215,999                        | 1,302,658,972                         | 115,805,577,308                       | 10,393,976,398                      |
| 2011                                | 87,500,009,305                         | 22,782,129,169                        | 1,220,335,232                         | 111,502,473,706                       | 9,059,932,537                       |
| 2012                                | 88,672,200,823                         | 23,505,958,657                        | 1,162,356,460                         | 113,340,515,940                       | 9,996,694,779                       |
| 2013                                | 89,970,932,539                         | 25,847,052,027                        | 790,101,542                           | 116,608,086,108                       | 11,797,034,692                      |

**Source:** Travis Central Appraisal District

**Notes:** Taxes are levied on 100% of the taxable assessed value, net of exemptions.

(1) GASB Statement No. 44 requires that the total direct rate be the weighted average of all individual direct rates applied by a government to a particular revenue base. Therefore, tax rates shown in this schedule do not reflect the actual tax rates for NWTCRD No. 3 and TCBCRD No. 1. See Page 1 of Schedule 6 for more information.

(2) Excludes applicable exemptions.

(3) Net of applicable exemptions.

| <b>Total Taxable<br/>Assessed Value<sup>(2)</sup></b> | <b>Less:<br/>Tax-Exempt<br/>Property</b> | <b>Total Net Taxable<br/>Assessed Value<sup>(3)</sup></b> | <b>Direct Tax Rate</b>   |  |   |                                      |
|---|--|---|--------------------------|--|---|--------------------------------------|
|   |  |   | <b>Travis<br/>County</b> | <b>Northwest<br/>Travis County<br/>Road District<br/>No. 3<sup>(1)</sup></b> | <b>Travis County<br/>Bee Cave<br/>Road District<br/>No. 1<sup>(1)</sup></b> | <b>Total<br/>Direct<br/>Tax Rate</b> |
| \$ 71,388,112,436                                     | \$ 11,729,409,978                        | \$ 59,658,702,458   | \$ 0.4918                | \$ 0.0010  | \$ -  | \$ 0.4928                            |
| 77,884,808,976  | 17,606,061,860                           | 60,278,747,116  | 0.4872                   | 0.0010   | -   | 0.4882                               |
| 82,557,628,306  | 18,482,810,448                           | 64,074,817,858  | 0.4993                   | 0.0010   | -   | 0.5003                               |
| 96,239,193,035  | 21,494,274,966                           | 74,744,918,069  | 0.4499                   | 0.0008   | -   | 0.4507                               |
| 109,233,886,893                                       | 24,188,636,452                           | 85,045,250,441  | 0.4216                   | 0.0006   | -   | 0.4222                               |
| 122,147,526,968                                       | 27,121,746,769                           | 95,025,780,199  | 0.4122                   | 0.0006   | 0.0009  | 0.4137                               |
| 126,199,553,706                                       | 27,143,292,323                           | 99,056,261,383  | 0.4215                   | 0.0006   | 0.0011  | 0.4232                               |
| 120,562,406,243                                       | 25,667,119,142                           | 94,895,287,101  | 0.4658                   | 0.0006   | 0.0011  | 0.4675                               |
| 123,337,210,719                                       | 27,152,845,800                           | 96,184,364,919  | 0.4855                   | 0.0006   | 0.0012  | 0.4873                               |
| 128,405,120,800                                       | 27,747,343,504                           | 100,657,777,296   | 0.5001                   | 0.0006   | 0.0011  | 0.5018                               |

**Schedule 7**

**Travis County, Texas**  
**Direct and Overlapping Property Tax Rates**  
**Last Ten Fiscal Years**  
(rate per \$100 of assessed value)  
(Unaudited)

|  | Year Taxes Are Payable |                          |           |           |
|--|------------------------|--------------------------|-----------|-----------|
|  | 2004                   | 2005                     | 2006      | 2007      |
| <b>County Direct Rates</b>                                 |                        |                          |           |           |
| Travis County  | \$ 0.4918              | \$ 0.4872 <sup>(2)</sup> | \$ 0.4993 | \$ 0.4499 |
| Northwest Travis County Road District No. 3 <sup>(1)</sup> | 0.0010                 | 0.0010                   | 0.0010    | 0.0008    |
| Travis County Bee Cave Road District No. 1 <sup>(1)</sup>  | -                      | -                        | -         | -         |
| Total direct rate  | 0.4928                 | 0.4882                   | 0.5003    | 0.4507    |
| <b>Special District Rates</b>                              |                        |                          |           |           |
| Bastrop-Travis County ESD No. 1                            | \$ -                   | \$ -                     | \$ -      | \$ -      |
| Bella Vista MUD  | 0.9105                 | 0.9105                   | 0.8200    | 0.7979    |
| Belvedere MUD  | -                      | -                        | -         | 0.4500    |
| Cottonwood Creek MUD No. 1                                 | 0.9500                 | 0.9500                   | 0.9500    | 0.8968    |
| Cypress Ranch WCID No. 1                                   | -                      | 0.6400                   | 0.6900    | 0.7200    |
| Hurst Creek MUD  | 0.4500                 | 0.4420                   | 0.4770    | 0.4821    |
| Kelly Lane WCID No. 1                                      | -                      | -                        | -         | 0.9500    |
| Kelly Lane WCID No. 2                                      | -                      | -                        | -         | -         |
| Lakeside WCID No. 1  | 0.8700                 | 0.8700                   | 0.8700    | 0.8700    |
| Lakeside WCID No. 2-A                                      | -                      | -                        | -         | -         |
| Lakeside WCID No. 2-B                                      | 0.8700                 | 0.8700                   | 0.8700    | 0.8700    |
| Lakeside WCID No. 2-C                                      | -                      | 0.8700                   | 0.8700    | 0.8200    |
| Lakeside WCID No. 2-D                                      | -                      | -                        | -         | 0.8700    |
| Lakeway MUD  | 0.2802                 | 0.2818                   | 0.2818    | 0.2305    |
| Lazy Nine MUD No. 1-B                                      | -                      | -                        | -         | -         |
| Lost Creek MUD   | 0.1161                 | 0.1229                   | 0.1132    | 0.1164    |
| Moore's Crossing MUD                                       | 0.7300                 | 0.7300                   | 0.7300    | 0.7300    |
| Northeast Travis County Utility District                   | 0.9300                 | 0.9300                   | 0.9300    | 0.9300    |
| Northtown MUD  | 0.7500                 | 0.7500                   | 0.7500    | 0.7500    |
| Norhtwest Austin MUD No. 1                                 | 0.2632                 | 0.2600                   | 0.3000    | 0.2900    |
| Presidential Glen MUD                                      | -                      | -                        | -         | 0.5019    |
| River Place MUD  | 0.5000                 | 0.5000                   | 0.4500    | 0.4000    |
| Senna Hills MUD  | 0.6650                 | 0.6650                   | 0.6650    | 0.6075    |
| Shady Hollow MUD   | 0.1732                 | 0.1700                   | 0.1500    | 0.1500    |
| Sunfield MUD No. 2   | -                      | -                        | -         | -         |
| Sunfield MUD No. 3   | -                      | -                        | -         | -         |
| Tanglewood Forest Limited District                         | 0.3300                 | 0.3525                   | 0.3525    | 0.3675    |
| Travis Co. Emergency Svcs. Dist. No. 1                     | 0.0999                 | 0.0989                   | 0.1000    | 0.1000    |
| Travis Co. Emergency Svcs. Dist. No. 2                     | 0.1000                 | 0.1000                   | 0.1000    | 0.1000    |
| Travis Co. Emergency Svcs. Dist. No. 3                     | 0.1000                 | 0.1000                   | 0.0994    | 0.1000    |
| Travis Co. Emergency Svcs. Dist. No. 4                     | 0.1000                 | 0.1000                   | 0.0982    | 0.0905    |
| Travis Co. Emergency Svcs. Dist. No. 5                     | 0.0708                 | 0.1000                   | 0.1000    | 0.1000    |
| Travis Co. Emergency Svcs. Dist. No. 6                     | 0.1000                 | 0.1000                   | 0.1000    | 0.1000    |
| Travis Co. Emergency Svcs. Dist. No. 7                     | 0.1000                 | 0.1000                   | -         | -         |
| Travis Co. Emergency Svcs. Dist. No. 8                     | 0.0800                 | 0.0790                   | 0.0900    | 0.0900    |
| Travis Co. Emergency Svcs. Dist. No. 9                     | 0.0710                 | 0.0710                   | 0.0800    | 0.0800    |
| Travis Co. Emergency Svcs. Dist. No. 10                    | 0.1000                 | 0.0988                   | 0.1000    | 0.1000    |
| Travis Co. Emergency Svcs. Dist. No. 11                    | 0.0800                 | 0.0800                   | 0.0900    | 0.0900    |
| Travis Co. Emergency Svcs. Dist. No. 12                    | 0.1000                 | 0.0991                   | 0.1000    | 0.1000    |
| Travis Co. Emergency Svcs. Dist. No. 13                    | -                      | -                        | -         | 0.1000    |
| Travis Co. Emergency Svcs. Dist. No. 14                    | 0.0700                 | 0.1000                   | 0.1000    | 0.1000    |

**Year Taxes Are Payable**

| <b>2008</b> | <b>2009</b> | <b>2010</b> | <b>2011</b> | <b>2012</b> | <b>2013</b> |
|-------------|-------------|-------------|-------------|-------------|-------------|
| \$ 0.4216   | \$ 0.4122   | \$ 0.4215   | \$ 0.4658   | \$ 0.4855   | \$ 0.5001   |
| 0.0006      | 0.0006      | 0.0006      | 0.0006      | 0.0006      | 0.0006      |
| -           | 0.0009      | 0.0011      | 0.0011      | 0.0012      | 0.0011      |
| 0.4222      | 0.4137      | 0.4232      | 0.4675      | 0.4873      | 0.5018      |
| <br>        |             |             |             |             |             |
| \$ -        | \$ 0.1000   | \$ 0.9720   | \$ 0.1000   | \$ 0.0952   | \$ 0.0954   |
| 0.7681      | 0.6056      | 0.5000      | 0.5042      | 0.5042      | 0.5042      |
| 0.4500      | 0.4500      | 0.4500      | 0.4500      | 0.4500      | 0.4500      |
| 0.8968      | 0.8968      | 0.8968      | 0.9500      | 0.9700      | 1.1000      |
| 0.7800      | 0.8150      | 0.9000      | 0.9000      | 0.9000      | 0.9000      |
| 0.4821      | 0.4320      | 0.4200      | 0.4490      | 0.4990      | 0.4270      |
| 0.9500      | 0.9500      | 0.9500      | 0.9500      | 0.9500      | 0.9500      |
| -           | 0.9500      | 0.9500      | 0.9500      | 0.9500      | 0.9500      |
| 0.8500      | 0.8500      | 0.8500      | 0.9000      | 0.9000      | 0.8800      |
| -           | 0.9700      | 0.9700      | 0.9700      | 0.9700      | 0.9700      |
| 0.9700      | 0.9700      | 0.9700      | 0.9700      | 0.9700      | 0.9700      |
| 0.9000      | 0.9000      | 0.9400      | 0.9700      | 0.9700      | 0.9700      |
| 0.9700      | 0.9700      | 0.9700      | 0.9700      | 0.9700      | 0.9700      |
| 0.2122      | 0.1922      | 0.1967      | 0.2052      | 0.2052      | 0.2052      |
| -           | -           | -           | -           | -           | 1.0100      |
| 0.1716      | 0.1647      | 0.1711      | 0.1711      | 0.1711      | 0.1250      |
| 0.7595      | 0.7595      | 0.7595      | 0.9100      | 0.9100      | 0.9900      |
| 0.8993      | 0.8993      | 0.8993      | 0.8993      | 0.8993      | 0.8993      |
| 0.7500      | 0.7500      | 0.7500      | 0.7500      | 0.7500      | 0.7500      |
| 0.2750      | 0.2525      | 0.2427      | -           | -           | -           |
| 0.5019      | 0.5019      | 0.5019      | 0.5019      | 0.5019      | 0.5019      |
| 0.3500      | 0.3500      | 0.3350      | 0.3350      | 0.3350      | 0.3350      |
| 0.5600      | 0.5400      | 0.5774      | 0.5774      | 0.5326      | 0.5490      |
| 0.1491      | 0.1469      | 0.0500      | 0.0500      | 0.0500      | 0.0500      |
| 0.9000      | 0.9000      | 0.9000      | -           | -           | -           |
| 0.9000      | 0.9000      | 0.9000      | -           | -           | -           |
| 0.2200      | 0.2100      | 0.2100      | 0.2030      | 0.2030      | 0.2030      |
| 0.1000      | 0.1000      | 0.1000      | 0.1000      | 0.1000      | 0.1000      |
| 0.1000      | 0.1000      | 0.0997      | 0.1000      | 0.1000      | 0.1000      |
| 0.1000      | 0.1000      | 0.1000      | 0.1000      | 0.1000      | 0.0989      |
| 0.1000      | 0.0986      | 0.1000      | 0.1000      | 0.1000      | 0.1000      |
| 0.1000      | 0.1000      | 0.1000      | 0.1000      | 0.1000      | 0.1000      |
| 0.1000      | 0.1000      | 0.1000      | 0.1000      | 0.1000      | 0.1000      |
| -           | -           | -           | -           | -           | -           |
| 0.1000      | 0.1000      | 0.1000      | 0.1000      | 0.1000      | 0.1000      |
| 0.0800      | 0.0800      | 0.0850      | 0.0850      | 0.0858      | 0.0845      |
| 0.1000      | 0.1000      | 0.1000      | 0.1000      | 0.1000      | 0.1000      |
| 0.0900      | 0.1000      | 0.1000      | 0.1000      | 0.0997      | 0.0978      |
| 0.1000      | 0.1000      | 0.1000      | 0.1000      | 0.1000      | 0.1000      |
| 0.1000      | 0.1000      | 0.1000      | 0.1000      | 0.1000      | 0.1000      |
| 0.1000      | 0.1000      | 0.1000      | 0.1000      | 0.1000      | 0.1000      |

(continued)

**Schedule 7 (continued)****Travis County, Texas****Direct and Overlapping Property Tax Rates****Last Ten Fiscal Years**

(rate per \$100 of assessed value)

(Unaudited)

|   | <b>Year Taxes Are Payable</b> |                          |             |             |
|---|-------------------------------|--------------------------|-------------|-------------|
|   | <b>2004</b>                   | <b>2005</b>              | <b>2006</b> | <b>2007</b> |
| <b>Special District Rates, cont.</b>                        |                               |                          |             |             |
| Travis County MUD No. 2                                     | \$ 0.9500                     | \$ 0.9500                | \$ 0.9500   | \$ 0.9000   |
| Travis County MUD No. 3                                     | 0.5950                        | 0.5792                   | 0.5692      | 0.5425      |
| Travis County MUD No. 4                                     | 0.7316                        | 0.6796                   | 0.7264      | 0.6927      |
| Travis County MUD No. 5                                     | 0.9089                        | 0.9089                   | 0.9089      | 0.9089      |
| Travis County MUD No. 6                                     | 0.6555                        | 0.6316                   | 0.5861      | 0.5182      |
| Travis County MUD No. 7                                     | 0.9089                        | 0.9089                   | 0.9089      | 0.9089      |
| Travis County MUD No. 8                                     | 0.9089                        | 0.9089                   | 0.8489      | 0.7796      |
| Travis County MUD No. 9                                     | 0.9089                        | 0.9089                   | 0.9089      | 0.8920      |
| Travis County MUD No. 10                                    | 0.9500                        | 0.8000                   | 0.8000      | 0.7914      |
| Travis County MUD No. 11                                    | -                             | -                        | 0.7725      | 0.7725      |
| Travis County MUD No. 12                                    | -                             | -                        | -           | -           |
| Travis County MUD No. 13                                    | -                             | -                        | -           | -           |
| Travis County MUD No. 14                                    | 0.8800                        | 0.8800                   | 0.8800      | 0.8800      |
| Travis County MUD No. 15                                    | 0.6500                        | 0.4940                   | 0.2300      | 0.2500      |
| Travis County MUD No. 16                                    | -                             | -                        | -           | -           |
| Travis County WCID No. 10                                   | 0.0499                        | 0.0506                   | 0.0513      | 0.0463      |
| Travis County WCID No. 17                                   | 0.0590                        | 0.0600                   | 0.0600      | 0.0599      |
| Travis County WCID No. 17 -<br>Comanche Trail Defined Area  | 0.1802                        | 0.1573                   | 0.1536      | 0.1036      |
| Travis County WCID No. 17 -<br>Flintrock Ranch Defined Area | 0.1419                        | 0.1238                   | 0.4381      | 0.4205      |
| Travis County WCID No. 17 -<br>Serene Hills Defined Area    | -                             | -                        | -           | -           |
| Travis County WCID No. 17 -<br>Steiner Ranch Defined Area   | 0.6150                        | 0.6150                   | 0.6300      | 0.5915      |
| Travis County WCID No. 18                                   | 0.2845                        | 0.2780                   | 0.2729      | 0.2521      |
| Travis County WCID No. 19                                   | 0.2300                        | 0.2300                   | 0.2300      | 0.2250      |
| Travis County WCID No. 20                                   | 0.3700                        | 0.3637                   | 0.3637      | 0.3537      |
| Travis County WCID - Point Venture                          | 0.5469                        | 0.5311                   | 0.4982      | 0.4982      |
| W. Travis County MUD No. 3                                  | 0.2400                        | 0.2500                   | 0.2300      | 0.0900      |
| W. Travis County MUD No. 5                                  | 0.4050                        | 0.4050                   | 0.4050      | 0.3200      |
| W. Travis County MUD No. 6                                  | -                             | 0.4500                   | 0.4500      | 0.4500      |
| W. Travis County MUD No. 8                                  | -                             | -                        | 0.3500      | 0.5500      |
| Wilbarger Creek MUD No. 1                                   | 0.9500                        | 0.9500                   | 0.9500      | 0.9500      |
| Wilbarger Creek MUD No. 2                                   | 0.9500                        | 0.9500                   | 0.9500      | 0.9500      |
| Williamson County WSID No. 3                                | -                             | -                        | -           | -           |
| Williamson-Travis County WCID No. 1-D                       | 0.9000                        | 0.8750                   | 0.8250      | 0.7800      |
| Williamson-Travis County WCID No. 1-G                       | 0.9500                        | 0.9400                   | 0.8430      | 0.6816      |
| <b>County Line Special District Rates</b>                   |                               |                          |             |             |
| Anderson Mill MUD   | \$ 0.46752                    | \$ 0.46752               | \$ 0.44731  | \$ 0.4640   |
| Lakeside MUD No. 3  | -                             | -                        | -           | 0.9000      |
| North Austin MUD No. 1                                      | 0.5000                        | 0.5000                   | 0.4500      | 0.4500      |
| Ranch at Cypress Creek MUD No. 1                            | 0.6618                        | 0.6900                   | 0.6927      | 0.6400      |
| Sunfield MUD No. 1  | -                             | -                        | -           | -           |
| Wells Branch MUD  | 0.5000                        | 0.4800                   | 0.4800      | 0.4800      |
| Williamson-Travis County MUD No. 1                          | 0.7765                        | 0.7965                   | 0.7842      | 0.7342      |
| Williamson-Travis County WCID No. 1-F                       | -                             | 0.9500                   | 0.9500      | 0.9500      |
| <b>City, Village, and Town Rates</b>                        |                               |                          |             |             |
| Austin  | \$ 0.4928                     | \$ 0.4430 <sup>(2)</sup> | \$ 0.4430   | \$ 0.4126   |
| Bee Cave  | 0.0800                        | 0.0800                   | 0.0200      | 0.0200      |

**Year Taxes Are Payable**

| <b>2008</b> | <b>2009</b> | <b>2010</b> | <b>2011</b> | <b>2012</b> | <b>2013</b> |
|-------------|-------------|-------------|-------------|-------------|-------------|
| \$ 0.9000   | \$ 0.8800   | \$ 0.8800   | \$ 0.9700   | \$ 0.9700   | \$ 0.9800   |
| 0.5232      | 0.4950      | 0.4950      | 0.5000      | 0.5200      | 0.5200      |
| 0.6927      | 0.6715      | 0.7296      | 0.7296      | 0.7296      | 0.7296      |
| 0.9089      | 0.9089      | 0.8571      | 0.8571      | 0.8571      | 0.8120      |
| 0.4831      | 0.4531      | 0.4665      | 0.4750      | 0.4750      | 0.4750      |
| 0.9089      | 0.9089      | 0.9089      | 0.9089      | 0.9089      | 0.9089      |
| 0.7213      | 0.7213      | 0.7213      | 0.7213      | 0.7213      | 0.7213      |
| 0.8756      | 0.8756      | 0.8756      | 0.8756      | 0.8756      | 0.8756      |
| 0.7500      | 0.7470      | 0.7470      | 0.7470      | 0.7470      | 0.7270      |
| 0.7725      | 0.7725      | 0.7725      | 0.7725      | 0.7725      | 0.7725      |
| -           | -           | -           | 1.0000      | 1.0000      | 0.7725      |
| -           | -           | -           | 1.0000      | 1.0000      | 0.7725      |
| 0.7909      | 0.7909      | 0.8500      | 0.9500      | 0.9900      | 1.0792      |
| 0.2500      | 0.2925      | 0.3325      | 0.3325      | 0.3325      | 0.3325      |
| -           | 0.9000      | 0.9000      | 0.9500      | 0.9500      | 0.9500      |
| 0.0436      | 0.0402      | 0.0390      | 0.0260      | 0.0279      | 0.0288      |
| 0.0575      | 0.0575      | 0.0575      | 0.0600      | 0.0600      | 0.0600      |
| -           | -           | -           | -           | -           | -           |
| 0.4382      | 0.3982      | 0.4000      | 0.4229      | 0.4500      | 0.4988      |
| -           | -           | -           | 0.6500      | 0.6500      | 0.6500      |
| 0.6150      | 0.5494      | 0.5249      | 0.5248      | 0.5200      | 0.4926      |
| 0.2295      | 0.2136      | 0.2081      | 0.2081      | 0.2081      | 0.2156      |
| 0.2250      | 0.2250      | 0.2250      | 0.2600      | 0.2600      | 0.2600      |
| 0.3500      | 0.3250      | 0.3200      | 0.3200      | 0.3200      | 0.3125      |
| 0.4652      | 0.3913      | 0.3613      | 0.3613      | 0.3613      | 0.3851      |
| 0.1000      | 0.1200      | 0.1750      | 0.2500      | 0.2720      | 0.2720      |
| 0.3050      | 0.3000      | 0.3000      | 0.2800      | 0.2800      | 0.2600      |
| 0.4500      | 0.4500      | 0.4500      | 0.4500      | 0.4500      | 0.4500      |
| 0.6000      | 0.6000      | 0.8000      | 0.8894      | 0.8894      | 0.8894      |
| 0.9500      | 0.9500      | 0.9500      | 0.9500      | 0.9500      | 0.9500      |
| 0.9500      | 0.9500      | 0.9500      | 0.9500      | 0.9500      | 0.9500      |
| -           | 0.7730      | 0.7999      | 0.8150      | 0.8150      | 0.8150      |
| 0.7426      | 0.5412      | 0.4210      | 0.4210      | 0.4210      | -           |
| 0.6074      | 0.5761      | 0.5620      | 0.5758      | 0.5565      | 0.5562      |
| \$ 0.4640   | \$ 0.4000   | \$ 0.1300   | \$ 0.1300   | \$ 0.1300   | \$ 0.1300   |
| 0.9000      | 0.9000      | 0.9000      | 0.9000      | 0.9000      | 0.9000      |
| 0.4180      | 0.4050      | 0.3801      | 0.3819      | 0.3819      | 0.3719      |
| 0.6282      | 0.6102      | 0.6304      | 0.7065      | 0.7065      | 0.6333      |
| 0.9000      | 0.9000      | 0.9000      | 0.9000      | 0.9000      | 0.9000      |
| 0.4800      | 0.4700      | 0.4700      | 0.4700      | 0.4700      | 0.4700      |
| 0.7170      | 0.7225      | 0.7140      | 0.6640      | 0.6620      | 0.6570      |
| 0.9500      | 0.9000      | 0.9000      | 0.9000      | 0.9000      | 0.9000      |
| \$ 0.4034   | \$ 0.4012   | \$ 0.4209   | \$ 0.4571   | \$ 0.4811   | \$ 0.5029   |
| 0.0200      | 0.0200      | 0.0200      | 0.0200      | 0.0200      | 0.0200      |

(continued)

**Schedule 7 (continued)****Travis County, Texas****Direct and Overlapping Property Tax Rates****Last Ten Fiscal Years**

(rate per \$100 of assessed value)

(Unaudited)

|  | Year Taxes Are Payable |                          |           |           |
|--|------------------------|--------------------------|-----------|-----------|
|  | 2004                   | 2005                     | 2006      | 2007      |
| <b>City, Village, and Town Rates, cont.</b>                        |                        |                          |           |           |
| Briarcliff, Village of   | \$ 0.0562              | \$ 0.0562                | \$ 0.0962 | \$ 0.0962 |
| Cedar Park   | 0.46807                | 0.4881                   | 0.51807   | 0.51807   |
| Creedmoor  | 0.2799                 | 0.2799                   | 0.2799    | 0.2799    |
| Elgin  | 0.6941                 | 0.6866                   | 0.7148    | 0.7300    |
| Jonestown  | 0.6395                 | 0.6255                   | 0.6255    | 0.5625    |
| Lago Vista   | 0.6990                 | 0.6990                   | 0.6754    | 0.5969    |
| Lakeway  | 0.2200                 | 0.2275                   | 0.2275    | 0.2200    |
| Leander  | 0.55845                | 0.556626                 | 0.548291  | 0.598291  |
| Manor  | 0.4953                 | 0.4684                   | 0.4908    | 0.3981    |
| Mustang Ridge  | 0.2379                 | 0.2518                   | 0.2511    | 0.2423    |
| Pflugerville   | 0.6417                 | 0.6400                   | 0.6350    | 0.6240    |
| Point Venture, Village of  | 0.0400                 | 0.0400                   | 0.0400    | 0.0400    |
| Rollingwood  | 0.1127                 | 0.1256                   | 0.1273    | 0.1200    |
| Round Rock   | 0.357152               | 0.37972                  | 0.37105   | 0.37105   |
| San Leanna, Village of   | 0.2498                 | 0.2498                   | 0.2498    | 0.2498    |
| The Hills, Village of  | 0.0400                 | 0.0400                   | 0.0400    | 0.0400    |
| Volente, Village of  | 0.1330                 | 0.1200                   | 0.1210    | 0.1256    |
| Webberville, Village of  | -                      | 0.2500                   | 0.2500    | 0.2750    |
| Westlake Hills   | 0.0609                 | 0.0638                   | 0.0604    | 0.0534    |
| <b>School District Rates</b>                                       |                        |                          |           |           |
| Austin ISD   | \$ 1.6137              | \$ 1.6230                | \$ 1.6230 | \$ 1.4930 |
| Del Valle ISD  | 1.7968                 | 1.8063                   | 1.8700    | 1.7277    |
| Eanes ISD  | 1.7778                 | 1.6705                   | 1.6610    | 1.5625    |
| Lago Vista ISD   | 1.7300                 | 1.7150                   | 1.7150    | 1.5650    |
| Lake Travis ISD  | 1.7883                 | 1.8025                   | 1.8005    | 1.6186    |
| Manor ISD  | 1.7291                 | 1.8262                   | 1.8000    | 1.7680    |
| <b>County Line School and<br/>Community College District Rates</b> |                        |                          |           |           |
| Austin Community College   | \$ 0.0771              | \$ 0.0900                | \$ 0.0991 | \$ 0.0965 |
| Coupland ISD   | 1.5000                 | 1.5000                   | 1.5000    | 1.3700    |
| Dripping Springs ISD   | 1.7554                 | 1.7465                   | 1.8260    | 1.6801    |
| Elgin ISD  | 1.7300                 | 1.8200                   | 1.8500    | 1.6500    |
| Hays Cons ISD  | 1.7295                 | 1.7945                   | 1.8763    | 1.7780    |
| Johnson City ISD   | 1.3420                 | 1.4932                   | 1.6127    | 1.4325    |
| Leander ISD  | 1.8300                 | 1.7900                   | 1.7500    | 1.6438    |
| Marble Falls ISD   | 1.6420                 | 1.6550                   | 1.6400    | 1.4716    |
| Pflugerville ISD   | 1.8500                 | 1.8300                   | 1.8500    | 1.6800    |
| Round Rock ISD   | 1.864261               | 1.85721                  | 1.833411  | 1.640646  |
| <b>Hospital District Rates</b>                                     |                        |                          |           |           |
| Central Health   | \$ -                   | \$ 0.0779 <sup>(2)</sup> | \$ 0.0779 | \$ 0.0734 |

**Source:** Travis Central Appraisal District and various other governmental entities.<sup>(1)</sup> GASB Statement No. 44 requires that the total direct rate be the weighted average of all individual direct rates applied by a government to a particular revenue base. Therefore, these tax rates do not reflect the actual tax rates. See Page 1 of Schedule 6 for more information.<sup>(2)</sup> As a result of the voter-approved formation of the Travis County Healthcare District d/b/a Central Health effective October 1, 2004, healthcare expenditures and the related taxing authority were transferred to Central Health from Travis County and the City of Austin. Therefore, the ad valorem tax rates for Travis County and the City of Austin were reduced by \$0.0144 and \$0.0635, respectively, and correspondingly Central Health established a rate of \$0.0779.

**Year Taxes Are Payable**

| <b>2008</b> | <b>2009</b> | <b>2010</b> | <b>2011</b> | <b>2012</b> | <b>2013</b>                |
|-------------|-------------|-------------|-------------|-------------|----------------------------|
| \$ 0.0962   | \$ 0.0962   | \$ 0.0962   | \$ 0.0962   | \$ 0.1175   | \$ 0.1175                  |
| 0.50807     | 0.489001    | 0.489001    | 0.493501    | 0.493501    | 0.493501                   |
| 0.2799      | 0.2799      | 0.2799      | 0.3109      | 0.3109      | 0.4190                     |
| 0.7580      | 0.7588      | 0.7588      | 0.7776      | 0.7539      | 0.7539                     |
| 0.5425      | 0.5425      | 0.5350      | 0.5600      | 0.5600      | 0.5750                     |
| 0.5800      | 0.5700      | 0.5700      | 0.6200      | 0.6300      | 0.6300                     |
| 0.2139      | 0.1827      | 0.1929      | 0.1996      | 0.1996      | 0.1815                     |
| 0.607591    | 0.60259     | 0.60042     | 0.65042     | 0.67042     | 0.67042                    |
| 0.6135      | 0.6582      | 0.6734      | 0.8026      | 0.8212      | 0.8945                     |
| 0.2493      | 0.2707      | 0.3065      | 0.3371      | 0.3578      | 0.3825                     |
| 0.6190      | 0.6140      | 0.6090      | 0.6040      | 0.5990      | 0.5940                     |
| 0.0600      | 0.0600      | 0.0900      | 0.0900      | 0.0900      | 0.0900                     |
| 0.1159      | 0.1142      | 0.1116      | 0.1348      | 0.1446      | 0.2136                     |
| 0.36522     | 0.36522     | 0.39661     | 0.41728     | 0.42321     | 0.42035                    |
| 0.2498      | 0.2498      | 0.2498      | 0.2498      | 0.2498      | 0.2498                     |
| 0.0400      | 0.0400      | 0.0400      | 0.0360      | 0.0298      | 0.0270                     |
| 0.1230      | 0.1286      | 0.1286      | 0.1286      | 0.1286      | 0.1215                     |
| 0.2750      | 0.3025      | 0.3025      | 0.3025      | 0.3025      | 0.2819                     |
| 0.0534      | 0.0534      | 0.0534      | 0.0534      | 0.0534      | 0.0534                     |
| \$ 1.1630   | \$ 1.2020   | \$ 1.2020   | \$ 1.2270   | \$ 1.2420   | \$ 1.2420                  |
| 1.4800      | 1.4800      | 1.4800      | 1.5300      | 1.5300      | 1.5300                     |
| 1.2025      | 1.2025      | 1.2025      | 1.2025      | 1.2125      | 1.2125                     |
| 1.2000      | 1.1800      | 1.1800      | 1.1800      | 1.1800      | 1.3200                     |
| 1.3585      | 1.3159      | 1.3159      | 1.3159      | 1.3159      | 1.4075                     |
| 1.5150      | 1.5350      | 1.5150      | 1.5150      | 1.5150      | 1.5150                     |
| \$ 0.0958   | \$ 0.0954   | \$ 0.0946   | \$ 0.0951   | \$ 0.0948   | \$ 0.0951                  |
| 1.04005     | 1.04005     | 1.04005     | 1.04005     | 1.04005     | 1.04005                    |
| 1.4153      | 1.4900      | 1.4900      | 1.4900      | 1.4900      | 1.4900                     |
| 1.4400      | 1.4800      | 1.4500      | 1.5400      | 1.5400      | 1.5400                     |
| 1.4613      | 1.4613      | 1.4613      | 1.4613      | 1.4613      | 1.4613                     |
| 1.1780      | 1.1915      | 1.1860      | 1.1936      | 1.1930      | 1.1923                     |
| 1.3334      | 1.37924     | 1.42234     | 1.4548      | 1.49976     | 1.51187                    |
| 1.2350      | 1.2550      | 1.2850      | 1.2900      | 1.2900      | 1.2800                     |
| 1.4700      | 1.4600      | 1.4600      | 1.4600      | 1.4800      | 1.5400                     |
| 1.323805    | 1.332426    | 1.3800      | 1.3800      | 1.3350      | 1.3800                     |
| \$ 0.0693   | \$ 0.0679   | \$ 0.0674   | \$ 0.0719   | \$ 0.0789   | \$ 0.078946<br>(concluded) |

**Schedule 8**

**Travis County, Texas  
Principal Property Tax Payers  
Current Year and Nine Years Ago  
(Unaudited)**

| <b>Taxpayer</b>                              | <b>Type of Business</b>     | <b>2013</b>                   |             |  |
|--|-----------------------------|-------------------------------|-------------|--|
|  |                             | <b>Taxable Assessed Value</b> | <b>Rank</b> | <b>Percentage of Total County Net Taxable Assessed Value<sup>(1)</sup></b> |
| Samsung Austin Semiconductor                 | Electronics                 | \$ 2,931,700,345              | 1           | 2.91%  |
| Thomas Properties Group, Inc.                | Property Management         | 815,137,425                   | 2           | 0.81%  |
| Columbia / St. David's Healthcare System, LP | Health Care                 | 476,514,921                   | 3           | 0.47%  |
| Freescale Semiconductor, Inc.                | Electronics                 | 266,811,229                   | 4           | 0.27%  |
| IBM Corporation                              | Electronics                 | 242,656,839                   | 5           | 0.24%  |
| Brandywine Acquisition Partners LP           | Property Management         | 224,838,494                   | 6           | 0.22%  |
| Dell, Inc.                                   | Electronics                 | 220,063,620                   | 7           | 0.22%  |
| Shopping Center at Gateway, LP               | Property Management         | 206,168,052                   | 8           | 0.21%  |
| HEB Grocery Company LP                       | Supermarket                 | 203,336,284                   | 9           | 0.20%  |
| Southwestern Bell Telephone Co.              | Telephone Utility           | 193,486,288                   | 10          | 0.19%  |
| Applied Materials, Inc.                      | Electronics                 | -                             | -           | -  |
| FASL LLC                                     | Investments                 | -                             | -           | -  |
| Minnesota Mining & Manufacturing             | Manufacturing               | -                             | -           | -  |
| Time Warner Entertainment                    | Cable Television & Internet | -                             | -           | -  |
| Cisco Systems                                | Electronics                 | -                             | -           | -  |
|  |                             | <u>\$ 5,780,713,497</u>       |             | <u>5.74%</u>   |

**Source:** Travis Central Appraisal District

(1) Based on Net Taxable Value of \$100,657,777,296 from the Travis Central Appraisal District's certified property values as of October 1, 2013.

(2) Based on Net Taxable Value of \$59,658,702,458 from the Travis Central Appraisal District's certified property values as of October 16, 2004.

2004

| <u>Taxable<br/>Assessed<br/>Value</u> | <u>Rank</u> | <u>Percentage<br/>of Total County<br/>Net Taxable<br/>Assessed<br/>Value<sup>(2)</sup></u> |
|---------------------------------------|-------------|--|
| \$ 147,860,341                        | 7           | 0.25%  |
| -                                     |             | -  |
| -                                     |             | -  |
| 636,998,955                           | 1           | 1.07%  |
| 279,708,052                           | 6           | 0.47%  |
| -                                     |             | -  |
| 405,308,942                           | 3           | 0.68%  |
| -                                     |             | -  |
| -                                     |             | -  |
| 342,622,820                           | 4           | 0.57%  |
| 480,088,380                           | 2           | 0.80%  |
| 283,773,408                           | 5           | 0.48%  |
| 123,129,980                           | 8           | 0.21%  |
| 121,595,760                           | 9           | 0.20%  |
| 119,891,600                           | 10          | 0.20%  |
| <u>\$ 2,940,978,238</u>               |             | <u>4.93%</u>   |

**Schedule 9**

**Travis County, Texas  
Property Tax Levies and Collections  
Last Ten Fiscal Years  
(Unaudited)**

| <b>Fiscal Year<br/>Ended<br/>Sept. 30</b> | <b>Taxes Levied<br/>for the<br/>Fiscal Year<br/>(Original Levy)<sup>(1)</sup></b> | <b>Adjustments<sup>(1)</sup></b> | <b>Total<br/>Adjusted Levy</b> | <b>Collected within the<br/>Fiscal Year of the Levy</b> |  |
|---|---|----------------------------------|--------------------------------|---|--|
|   |   |                                  |                                | <b>Amount</b>   | <b>Percentage<br/>of Original<br/>Levy</b> |
| 2004                                      | \$ 293,956,556  | \$ (515,705)                     | \$ 293,440,851                 | \$ 290,349,643  | 98.77%                                     |
| 2005                                      | 294,373,746   | (219,990)                        | 294,153,756                    | 291,230,051   | 98.93%                                     |
| 2006                                      | 320,641,731   | (642,789)                        | 319,998,942                    | 317,429,564   | 99.00%                                     |
| 2007                                      | 337,068,278   | (1,349,417)                      | 335,718,861                    | 333,633,387   | 98.98%                                     |
| 2008                                      | 359,169,811   | (1,714,522)                      | 357,455,289                    | 355,631,270   | 99.01%                                     |
| 2009                                      | 393,142,145   | (1,092,280)                      | 392,049,865                    | 388,857,502   | 98.91%                                     |
| 2010                                      | 419,251,124   | (968,700)                        | 418,282,424                    | 414,392,697   | 98.84%                                     |
| 2011                                      | 443,696,819   | (1,305,006)                      | 442,391,813                    | 439,395,849   | 99.03%                                     |
| 2012                                      | 468,832,365   | (562,946)                        | 468,269,419                    | 464,902,750   | 99.16%                                     |
| 2013                                      | 505,145,476   | -                                | 505,145,476                    | 501,474,160   | 99.27%                                     |

**Source:** Travis County Tax Office

**Notes:** The information in this schedule relates to the County's own property tax levies and does not include those it collects on behalf of other governments.

This schedule includes blended component units.

(1) The original levy is the levy at September 30th of each fiscal year. The adjustments column represents adjustments made to the levy in subsequent years.

| Collections<br>in Subsequent<br>Years | Total Collections to Date |                                   | Outstanding Delinquent Taxes |                                   |                                   |
|---------------------------------------|---------------------------|-----------------------------------|------------------------------|-----------------------------------|-----------------------------------|
|                                       | Amount                    | Percentage<br>of Adjusted<br>Levy | Ending<br>Balance            | Percentage<br>of Adjusted<br>Levy | Ending<br>Balance<br>(all levies) |
| \$ 2,381,830                          | \$ 292,731,473            | 99.76%                            | \$ 709,378                   | 0.24%                             | \$ 12,703,662                     |
| 2,434,790                             | 293,664,841               | 99.83%                            | 488,915                      | 0.17%                             | 12,491,032                        |
| 1,930,048                             | 319,359,612               | 99.80%                            | 639,330                      | 0.20%                             | 14,298,385                        |
| 1,489,288                             | 335,122,675               | 99.82%                            | 596,186                      | 0.18%                             | 13,617,948                        |
| 1,153,994                             | 356,785,264               | 99.81%                            | 670,025                      | 0.19%                             | 14,352,254                        |
| 2,239,718                             | 391,097,220               | 99.76%                            | 952,645                      | 0.24%                             | 15,348,765                        |
| 2,718,908                             | 417,111,605               | 99.72%                            | 1,170,819                    | 0.28%                             | 17,098,278                        |
| 1,500,859                             | 440,896,708               | 99.66%                            | 1,495,105                    | 0.34%                             | 17,648,111                        |
| 1,441,770                             | 466,344,520               | 99.59%                            | 1,924,899                    | 0.41%                             | 17,903,631                        |
| -                                     | 501,474,160               | 99.27%                            | 3,671,316                    | 0.73%                             | 18,158,772                        |

**Schedule 10**

**Travis County, Texas  
Property Tax Rates and Levies  
Last Ten Fiscal Years  
(Unaudited)**

**Tax Rates Per \$100 Assessed Valuation**

| <b><u>Fiscal Period</u></b> | <b><u>Maintenance &amp; Operation</u></b> | <b><u>Interest &amp; Sinking Fund</u></b> | <b><u>Total County</u></b> |
|-----------------------------|---|---|----------------------------|
| 2004                        | \$ 0.3926                                 | \$ 0.0992                                 | \$ 0.4918                  |
| 2005                        | 0.3850                                    | 0.1022                                    | 0.4872                     |
| 2006                        | 0.3994                                    | 0.0999                                    | 0.4993                     |
| 2007                        | 0.3623                                    | 0.0876                                    | 0.4499                     |
| 2008                        | 0.3405                                    | 0.0811                                    | 0.4216                     |
| 2009                        | 0.3394                                    | 0.0728                                    | 0.4122                     |
| 2010                        | 0.3517                                    | 0.0698                                    | 0.4215                     |
| 2011                        | 0.3858                                    | 0.0800                                    | 0.4658                     |
| 2012                        | 0.4085                                    | 0.0770                                    | 0.4855                     |
| 2013                        | 0.4217                                    | 0.0784                                    | 0.5001                     |

**Tax Levies**

| <b><u>Fiscal Period</u></b> | <b><u>Maintenance &amp; Operation</u></b> | <b><u>Interest &amp; Sinking Fund</u></b> | <b><u>Total County</u></b> |
|-----------------------------|---|---|----------------------------|
| 2004                        | \$ 234,175,136                            | \$ 59,170,080                             | \$ 293,345,216             |
| 2005                        | 232,132,291                               | 61,620,572                                | 293,752,863                |
| 2006                        | 255,990,372                               | 64,029,640                                | 320,020,012                |
| 2007                        | 270,954,385                               | 65,513,674                                | 336,468,059                |
| 2008                        | 289,656,646                               | 68,990,173                                | 358,646,819                |
| 2009                        | 322,588,666                               | 69,194,033                                | 391,782,699                |
| 2010                        | 348,409,208                               | 69,146,894                                | 417,556,102                |
| 2011                        | 366,137,029                               | 75,922,660                                | 442,059,689                |
| 2012                        | 392,981,776                               | 74,074,900                                | 467,056,676                |
| 2013                        | 424,544,403                               | 78,928,815                                | 503,473,218                |

| <b><u>Constitutional Funds</u></b> | <b><u>Limitation</u></b> |
|------------------------------------|--------------------------|
| General                            | \$0.80                   |

| <b><u>Statutory Funds</u></b> |        |
|-------------------------------|--------|
| Road & Bridge                 | \$0.15 |
| Farm to Market Road           | \$0.30 |

Taxes due by - January 31  
Taxes delinquent - February 1  
Penalty up to 12% by July 1, on July 1 also accrues up to 20% for attorney fees  
Interest 1% per month

**Note:** This schedule excludes blended component units.

**TRAVIS COUNTY, TEXAS**

**DEBT CAPACITY**





**Schedule 11**

**Travis County, Texas**  
**Ratio of Outstanding Debt by Type**  
**Last Ten Fiscal Years**  
(Unaudited)

| <b>Fiscal Year</b> | <b>General Obligation Bonds</b> | <b>Refunding Bonds</b> | <b>Certificates of Obligation</b> | <b>Capital Leases</b> | <b>Deferred Amounts</b> | <b>Total</b>   |
|--------------------|---------------------------------|------------------------|-----------------------------------|-----------------------|-------------------------|----------------|
| 2004               | \$ 276,983,445                  | \$ 82,365,073          | \$ 98,420,000                     | \$ 1,192,392          | \$ 414,786              | \$ 459,375,696 |
| 2005               | 175,300,893                     | 186,185,988            | 68,830,000                        | 1,070,327             | 2,613,054               | 434,000,262    |
| 2006               | 222,232,299                     | 171,547,705            | 76,470,000                        | 941,385               | 1,968,924               | 473,160,313    |
| 2007               | 238,470,000                     | 183,339,525            | 113,760,000                       | 793,486               | 1,593,198               | 537,956,209    |
| 2008               | 266,005,000                     | 166,835,286            | 124,215,000                       | 648,945               | 2,724,851               | 560,429,082    |
| 2009               | 247,185,000                     | 173,863,567            | 119,305,000                       | -                     | 3,967,722               | 544,321,289    |
| 2010               | 223,630,000                     | 185,705,905            | 212,920,000                       | -                     | 13,780,860              | 636,036,765    |
| 2011               | 198,840,000                     | 192,216,777            | 229,495,000                       | 2,219,194             | 14,917,960              | 637,688,931    |
| 2012               | 240,960,000                     | 178,516,335            | 236,090,000                       | 1,745,750             | 15,897,692              | 673,209,777    |
| 2013               | 243,095,000                     | 178,604,735            | 224,635,000                       | 1,330,610             | 17,386,794              | 665,052,139    |

**Notes:** Details regarding the County's outstanding debt can be found in the Notes to the Financial Statements.  
This schedule includes blended component units.  
Prior years may have been updated by the source.

**Sources:** (a) Bureau of Economic Analysis, Department of Commerce  
(b) Travis Central Appraisal District  
(c) City of Austin Demographer

| <b>Personal<br/>Income<sup>(a)</sup><br/>(in thousands)</b> | <b>Percentage<br/>of Personal<br/>Income</b> | <b>Net Taxable<br/>Assessed<br/>Property Value<sup>(b)</sup></b> | <b>Percentage of<br/>Net Taxable<br/>Assessed<br/>Property Value</b> | <b>Population<sup>(c)</sup></b> | <b>Per<br/>Capita</b> |
|---|--|--|--|---------------------------------|-----------------------|
| \$ 31,902,096   | 1.44%  | \$ 59,658,702,458  | 0.77%  | 874,065                         | \$ 525.56             |
| 34,530,234  | 1.26%  | 60,278,747,116   | 0.72%  | 893,295                         | 485.84                |
| 37,985,310  | 1.25%  | 64,074,817,858   | 0.74%  | 920,544                         | 514.00                |
| 39,250,649  | 1.37%  | 74,744,918,069   | 0.72%  | 948,160                         | 567.37                |
| 42,894,280  | 1.31%  | 85,045,250,441   | 0.66%  | 978,976                         | 572.46                |
| 41,324,095  | 1.32%  | 95,025,780,199   | 0.57%  | 1,008,345                       | 539.82                |
| 43,286,456  | 1.47%  | 99,056,261,383   | 0.64%  | 1,033,553                       | 615.39                |
| 48,041,333  | 1.33%  | 94,895,287,101   | 0.67%  | 1,049,873                       | 607.40                |
| 50,733,585  | 1.33%  | 96,184,364,919   | 0.70%  | 1,076,119                       | 625.59                |
| Not available   |  | 100,657,777,296  | 0.66%  | 1,108,403                       | 600.01                |

**Schedule 12**

**Travis County, Texas**  
**Ratio of Net General Bonded Debt Outstanding**  
**Last Ten Fiscal Years**  
(Unaudited)

**Net General Bonded Debt Outstanding**

| <b>Fiscal Year</b> | <b>General Obligation Bonds</b> | <b>Refunding Bonds</b> | <b>Certificates of Obligation</b> | <b>Deferred Amounts</b> | <b>Total</b>   | <b>Less: Amounts Restricted for Repaying Principal</b> | <b>Net General Bonded Debt</b> |
|--------------------|---------------------------------|------------------------|-----------------------------------|-------------------------|----------------|--|--------------------------------|
| 2004               | \$ 276,983,445                  | \$ 82,365,073          | \$ 98,420,000                     | \$ 414,786              | \$ 458,183,304 | \$ (7,157,714)   | \$ 451,025,590                 |
| 2005               | 175,300,893                     | 186,185,988            | 68,830,000                        | 2,613,054               | 432,929,935    | (7,197,456)  | 425,732,479                    |
| 2006               | 222,232,299                     | 171,547,705            | 76,470,000                        | 1,968,924               | 472,218,928    | (8,795,401)  | 463,423,527                    |
| 2007               | 238,470,000                     | 183,339,525            | 113,760,000                       | 1,593,198               | 537,162,723    | (11,300,206)   | 525,862,517                    |
| 2008               | 266,005,000                     | 166,835,286            | 124,215,000                       | 2,724,851               | 559,780,137    | (13,872,599)   | 545,907,538                    |
| 2009               | 247,185,000                     | 173,863,567            | 119,305,000                       | 3,967,722               | 544,321,289    | (13,608,314)   | 530,712,975                    |
| 2010               | 223,630,000                     | 185,705,905            | 212,920,000                       | 13,780,860              | 636,036,765    | (14,140,251)   | 621,896,514                    |
| 2011               | 198,840,000                     | 192,216,777            | 229,495,000                       | 14,917,960              | 635,469,737    | (14,910,298)   | 620,559,439                    |
| 2012               | 240,960,000                     | 178,516,335            | 236,090,000                       | 15,897,692              | 671,464,027    | (14,377,853)   | 657,086,174                    |
| 2013               | 243,095,000                     | 178,604,735            | 224,635,000                       | 17,386,794              | 663,721,529    | (18,264,468)   | 645,457,061                    |

**Notes:** Details regarding the County's outstanding debt can be found in the Notes to the Financial Statements.  
This schedule includes blended component units.  
Prior years have been updated by the source.

**Sources:** (a) Bureau of Economic Analysis, Department of Commerce  
(b) Travis Central Appraisal District  
(c) City of Austin Demographer

| <b>Personal<br/>Income<sup>(a)</sup><br/>(in thousands)</b> | <b>Percentage of<br/>Personal<br/>Income</b> | <b>Net Taxable<br/>Assessed<br/>Property Value<sup>(b)</sup></b> | <b>Percentage of Net<br/>Taxable<br/>Assessed<br/>Property Value</b> | <b>Population<sup>(c)</sup></b> | <b>Per<br/>Capita</b> |
|---|--|--|--|---------------------------------|-----------------------|
| \$ 31,902,096   | 1.41%  | \$ 59,658,702,458  | 0.76%  | 874,065                         | \$ 516.01             |
| 34,530,234  | 1.23%  | 60,278,747,116   | 0.71%  | 893,295                         | 476.59                |
| 37,985,310  | 1.22%  | 64,074,817,858   | 0.72%  | 920,544                         | 503.42                |
| 39,250,649  | 1.34%  | 74,744,918,069   | 0.70%  | 948,160                         | 554.61                |
| 42,894,280  | 1.27%  | 85,045,250,441   | 0.64%  | 978,976                         | 557.63                |
| 41,324,095  | 1.28%  | 95,025,780,199   | 0.56%  | 1,008,345                       | 526.32                |
| 43,286,456  | 1.44%  | 99,056,261,383   | 0.63%  | 1,033,553                       | 601.71                |
| 48,041,333  | 1.29%  | 94,895,287,101   | 0.65%  | 1,049,873                       | 591.08                |
| 50,733,585  | 1.30%  | 96,184,364,919   | 0.68%  | 1,076,119                       | 610.61                |
| Not available   |  | 100,657,777,296  | 0.64%  | 1,108,403                       | 582.33                |

## Schedule 13

Travis County, Texas  
 Schedule of Direct and Estimated Overlapping Debt  
 (Unaudited)

|   | Estimated Direct<br>Gross Debt <sup>(1) (3)</sup> | Percentage<br>Applicable to<br>Travis County <sup>(2)</sup> | Amount<br>Applicable to<br>Travis County |
|---|---|---|--|
| <b>Governmental Subdivision:</b>                            |   |   |  |
| Travis County   | \$ 632,884,735                                    | 100.00 %  | \$ 632,884,735                           |
| Northwest Travis County Road District No. 3                 | 600,000   | 100.00  | 600,000                                  |
| Travis County Bee Cave Road District No. 1                  | 12,850,000  | 100.00  | 12,850,000                               |
| <b>Subtotal Governmental Subdivision</b>                    | <b>646,334,735</b>                                |   | <b>646,334,735</b>                       |
| <b>Special Districts:</b>                                   |   |   |  |
| Bella Vista MUD   | 5,535,000   | 100.00  | 5,535,000                                |
| Belvedere MUD   | 4,205,000   | 100.00  | 4,205,000                                |
| Cottonwood Creek MUD No.1                                   | 4,719,297   | 100.00  | 4,719,297                                |
| Cypress Ranch WCID No.1                                     | 7,435,000   | 100.00  | 7,435,000                                |
| Hurst Creek MUD   | 6,415,000   | 100.00  | 6,415,000                                |
| Kelly Lane WCID No. 1                                       | 6,270,000   | 100.00  | 6,270,000                                |
| Lakeside WCID No. 1   | 5,090,000   | 100.00  | 5,090,000                                |
| Lakeside WCID No. 2-B                                       | 5,880,000   | 100.00  | 5,880,000                                |
| Lakeside WCID No. 2-C                                       | 6,175,000   | 100.00  | 6,175,000                                |
| Lakeside WCID No. 2-D                                       | 3,945,000   | 100.00  | 3,945,000                                |
| Lakeway MUD   | 12,998,465  | 100.00  | 12,998,465                               |
| Moore's Crossing MUD  | 5,930,000   | 100.00  | 5,930,000                                |
| Northeast Travis County Utility District                    | 18,390,000  | 100.00  | 18,390,000                               |
| Northtown MUD   | 25,935,000  | 100.00  | 25,935,000                               |
| River Place MUD   | 3,795,000   | 100.00  | 3,795,000                                |
| Senna Hills MUD   | 12,090,000  | 100.00  | 12,090,000                               |
| Shady Hollow MUD  | 3,110,000   | 100.00  | 3,110,000                                |
| Travis Co. Emergency Svcs. Dist. No. 1                      | 1,495,000   | 100.00  | 1,495,000                                |
| Travis Co. Emergency Svcs. Dist. No. 2                      | 1,205,000   | 100.00  | 1,205,000                                |
| Travis Co. Emergency Svcs. Dist. No. 3                      | 3,120,000   | 100.00  | 3,120,000                                |
| Travis Co. Emergency Svcs. Dist. No. 6                      | 5,185,000   | 100.00  | 5,185,000                                |
| Travis Co. Emergency Svcs. Dist. No. 9                      | 1,185,000   | 100.00  | 1,185,000                                |
| Travis County MUD No. 2                                     | 14,191,120  | 100.00  | 14,191,120                               |
| Travis County MUD No. 3                                     | 37,229,056  | 100.00  | 37,229,056                               |
| Travis County MUD No. 4                                     | 4,678,176   | 100.00  | 4,678,176                                |
| Travis County MUD No. 5                                     | 8,850,720   | 100.00  | 8,850,720                                |
| Travis County MUD No. 6                                     | 9,491,656   | 100.00  | 9,491,656                                |
| Travis County MUD No. 8                                     | 5,602,312   | 100.00  | 5,602,312                                |
| Travis County MUD No. 10                                    | 6,095,000   | 100.00  | 6,095,000                                |
| Travis County MUD No. 11                                    | 12,880,000  | 100.00  | 12,880,000                               |
| Travis County MUD No. 14                                    | 7,975,000   | 100.00  | 7,975,000                                |
| Travis County MUD No. 15                                    | 7,890,000   | 100.00  | 7,890,000                                |
| Travis County MUD No. 16                                    | 8,510,000   | 100.00  | 8,510,000                                |
| Travis County WCID No. 17 -<br>Flintrock Ranch Defined Area | 18,739,997  | 100.00  | 18,739,997                               |
| Travis County WCID No. 17 -<br>Steiner Ranch Defined Area   | 89,645,140  | 100.00  | 89,645,140                               |
| Travis County WCID No. 18                                   | 550,000   | 100.00  | 550,000                                  |
| Travis County WCID No. 20                                   | 3,875,000   | 100.00  | 3,875,000                                |
| Travis County WCID - Point Venture                          | 1,070,000   | 100.00  | 1,070,000                                |
| W. Travis County MUD No. 3                                  | 1,055,000   | 100.00  | 1,055,000                                |
| W. Travis County MUD No. 5                                  | 1,740,000   | 100.00  | 1,740,000                                |
| W. Travis County MUD No. 6                                  | 8,380,000   | 100.00  | 8,380,000                                |
| W. Travis County MUD No. 8                                  | 9,250,000   | 100.00  | 9,250,000                                |
| Wilbarger Creek MUD No. 1                                   | 802,683   | 100.00  | 802,683                                  |
| Wilbarger Creek MUD No. 2                                   | 211,901   | 100.00  | 211,901                                  |
| Williamson-Travis WCID No. 1-G                              | 15,490,000  | 100.00  | 15,490,000                               |
| <b>Subtotal Special Districts</b>                           | <b>424,310,523</b>                                |   | <b>424,310,523</b>                       |

|  | <u>Estimated Direct<br/>Gross Debt<sup>(1) (3)</sup></u> | <u>Percentage<br/>Applicable to<br/>Travis County<sup>(2)</sup></u> | <u>Amount<br/>Applicable to<br/>Travis County</u> |
|--|--|---|---|
| <b>County Line Special Districts:</b>                                  |  |   |   |
| Lakeside MUD No. 3   | 4,900,000  | 98.81   | 4,841,690   |
| North Austin MUD No. 1   | 1,995,000  | 10.00   | 199,500   |
| Ranch at Cypress Creek MUD No. 1                                       | 5,370,000  | 22.48   | 1,207,176   |
| Sunfield MUD No. 1   | 10,065,000   | 0.27  | 27,176  |
| Wells Branch MUD   | 1,030,000  | 98.58   | 1,015,374   |
| Williamson Co. WSI&DD  | 27,110,000   | 19.78   | 5,362,358   |
| Williamson-Travis County MUD No. 1                                     | <u>5,950,000</u>   | 22.53   | <u>1,340,535</u>                                  |
| <b>Subtotal County Line Special Districts</b>                          | <u>56,420,000</u>  |   | <u>13,993,809</u>                                 |
| <b>Cities:</b>   |  |   |   |
| Austin   | 1,331,874,994  | 94.97   | 1,264,881,682                                     |
| Bee Cave   | 3,765,000  | 100.00  | 3,765,000   |
| Briarcliff, Village of   | 2,305,000  | 100.00  | 2,305,000   |
| Cedar Park   | 155,755,000  | 5.78  | 9,002,639   |
| Creedmoor  | 335,000  | 100.00  | 335,000   |
| Elgin  | 24,414,000   | 13.65   | 3,332,511   |
| Jonestown  | 1,305,000  | 100.00  | 1,305,000   |
| Lago Vista   | 20,990,000   | 100.00  | 20,990,000  |
| Lakeway  | 6,505,000  | 100.00  | 6,505,000   |
| Leander  | 103,732,000  | 11.60   | 12,032,912  |
| Manor  | 11,280,000   | 100.00  | 11,280,000  |
| Pflugerville   | 153,275,000  | 99.67   | 152,769,193                                       |
| Rollingwood  | 12,420,000   | 100.00  | 12,420,000  |
| Round Rock   | <u>108,110,000</u>                                       | 3.53  | <u>3,816,283</u>                                  |
| <b>Subtotal Cities</b>   | <u>1,936,065,994</u>                                     |   | <u>1,504,740,220</u>                              |
| <b>School Districts:</b>   |  |   |   |
| Austin ISD   | 810,298,405  | 100.00  | 810,298,405                                       |
| Del Valle ISD  | 155,559,999  | 100.00  | 155,559,999                                       |
| Eanes ISD  | 136,275,000  | 100.00  | 136,275,000                                       |
| Lago Vista ISD   | 42,463,999   | 100.00  | 42,463,999  |
| Lake Travis ISD  | 290,317,804  | 100.00  | 290,317,804                                       |
| Manor ISD  | <u>188,814,999</u>                                       | 100.00  | <u>188,814,999</u>                                |
| <b>Subtotal School Districts</b>                                       | <u>1,623,730,206</u>                                     |   | <u>1,623,730,206</u>                              |
| <b>County Line School and Community College Districts:</b>             |  |   |   |
| Austin Community College   | 85,258,659   | 75.32   | 64,216,822  |
| Dripping Springs ISD   | 123,589,999  | 1.38  | 1,705,542   |
| Elgin ISD  | 69,774,984   | 23.60   | 16,466,896  |
| Hays Cons ISD  | 281,400,000  | 0.50  | 1,407,000   |
| Johnson City ISD   | 7,965,000  | 1.28  | 101,952   |
| Leander ISD  | 1,113,545,964  | 41.48   | 461,898,866                                       |
| Marble Falls ISD   | 68,042,058   | 17.47   | 11,886,948  |
| Pflugerville ISD   | 306,575,000  | 99.91   | 306,299,083                                       |
| Round Rock ISD   | <u>664,400,000</u>                                       | 23.49   | <u>156,067,560</u>                                |
| <b>Subtotal County Line School and<br/>Community College Districts</b> | <u>2,720,551,664</u>                                     |   | <u>1,020,050,669</u>                              |
| <b>Hospital District:</b>  |  |   |   |
| Central Health   | <u>14,160,000</u>  | 100.00  | <u>14,160,000</u>                                 |
| <b>Subtotal Hospital District</b>                                      | <u>14,160,000</u>  |   | <u>14,160,000</u>                                 |
| <b>Total (estimated \$4,734.13 per capita)</b>                         | <u>\$ 7,421,573,122</u>                                  |   | <u>\$ 5,247,320,162</u>                           |

Source: Texas Municipal Advisory Council

(1) Does not include unamortized premiums, discounts, and losses on refunding bonds.

(2) This percentage is determined by dividing the portion of market value the overlapping government shares with Travis County by the total market value of the overlapping government.

(3) As of September 30, 2013.

**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)**

|  | <u>Fiscal Year Ended September 30</u> |                          |                          |                          |
|--|---------------------------------------|--------------------------|--------------------------|--------------------------|
|  | <u>2004</u>                           | <u>2005</u>              | <u>2006</u>              | <u>2007</u>              |
| Assessed value of <i>real</i> property                           | \$ 63,566,576,847                     | \$ 69,852,496,817        | \$ 74,296,405,220        | \$ 87,385,224,698        |
| Debt limit rate  | x 25 %                                | x 25 %                   | x 25 %                   | x 25 %                   |
| Amount of debt limit   | 15,891,644,212                        | 17,463,124,204           | 18,574,101,305           | 21,846,306,175           |
| Unlimited Tax Bonds  | <u>197,033,445</u>                    | <u>186,960,893</u>       | <u>193,822,299</u>       | <u>219,375,445</u>       |
| Legal debt margin  | <u>\$ 15,694,610,767</u>              | <u>\$ 17,276,163,311</u> | <u>\$ 18,380,279,006</u> | <u>\$ 21,626,930,730</u> |
| Total debt applicable to the limit as a percentage of debt limit | 1.24%                                 | 1.07%                    | 1.04%                    | 1.00%                    |

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**

| <b>2008</b>              | <b>2009</b>              | <b>2010</b>              | <b>2011</b>              | <b>2012</b>              | <b>2013</b>              |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| \$ 99,318,629,135        | \$ 111,469,687,610       | \$ 115,805,577,308       | \$ 111,502,473,706       | \$ 113,340,515,940       | \$ 116,608,086,108       |
| x      25 %              |
| 24,829,657,284           | 27,867,421,903           | 28,951,394,327           | 27,875,618,427           | 28,335,128,985           | 29,152,021,527           |
| 246,505,212              | 235,218,567              | 211,230,905              | 189,426,777              | 198,166,335              | 207,334,735              |
| <u>\$ 24,583,152,072</u> | <u>\$ 27,632,203,336</u> | <u>\$ 28,740,163,422</u> | <u>\$ 27,686,191,650</u> | <u>\$ 28,136,962,650</u> | <u>\$ 28,944,686,792</u> |
| 0.99%                    | 0.84%                    | 0.73%                    | 0.68%                    | 0.70%                    | 0.71%                    |

**Schedule 15**

**Travis County, Texas  
Legal Debt Margin Information  
Bonds and Certificates of Obligation Issued Under Texas General Laws  
Last Ten Fiscal Years  
(Unaudited)**

|   | <b>Fiscal Year Ended September 30</b> |                         |                         |                         |
|---|---------------------------------------|-------------------------|-------------------------|-------------------------|
|   | <b>2004</b>                           | <b>2005</b>             | <b>2006</b>             | <b>2007</b>             |
| Assessed value of all taxable property                                  | \$ 71,388,112,436                     | \$ 77,884,808,976       | \$ 82,557,628,306       | \$ 96,239,193,035       |
| Debt limit rate   | x 5 %                                 | x 5 %                   | x 5 %                   | x 5 %                   |
| Amount of debt limit  | <u>3,569,405,622</u>                  | <u>3,894,240,449</u>    | <u>4,127,881,415</u>    | <u>4,811,959,652</u>    |
| Amount of debt applicable to debt limit:                                |                                       |                         |                         |                         |
| Gross bonded debt <sup>(1)</sup>  | 457,768,518                           | 430,316,881             | 470,250,004             | 535,569,525             |
| Less: Amounts set aside to repay<br>general debt                        | <u>7,157,714</u>                      | <u>7,197,456</u>        | <u>8,795,401</u>        | <u>11,300,206</u>       |
| Total amount of net debt applicable to<br>debt limit                    | <u>450,610,804</u>                    | <u>423,119,425</u>      | <u>461,454,603</u>      | <u>524,269,319</u>      |
| Legal debt margin   | <u>\$ 3,118,794,818</u>               | <u>\$ 3,471,121,024</u> | <u>\$ 3,666,426,812</u> | <u>\$ 4,287,690,333</u> |
| Total net debt applicable to the limit<br>as a percentage of debt limit | 12.62%                                | 10.87%                  | 11.18%                  | 10.90%                  |

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.

(1) Includes General Obligation Bonds and Certificates of Obligation

**Fiscal Year Ended September 30**

| <b>2008</b>             | <b>2009</b>             | <b>2010</b>             | <b>2011</b>             | <b>2012</b>             | <b>2013</b>             |
|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| \$ 109,233,886,893      | \$ 122,147,526,968      | \$ 126,199,553,706      | \$ 120,562,406,243      | \$ 123,337,210,719      | \$ 128,405,120,800      |
| x 5 %                   | x 5 %                   | x 5 %                   | x 5 %                   | x 5 %                   | x 5 %                   |
| 5,461,694,345           | 6,107,376,348           | 6,309,977,685           | 6,028,120,312           | 6,166,860,536           | 6,420,256,040           |
| 557,055,286             | 540,353,567             | 622,255,905             | 620,551,777             | 655,566,335             | 646,334,735             |
| 13,872,599              | 13,608,314              | 14,140,251              | 14,910,298              | 14,377,853              | 18,264,468              |
| 543,182,687             | 526,745,253             | 608,115,654             | 605,641,479             | 641,188,482             | 628,070,267             |
| <u>\$ 4,918,511,658</u> | <u>\$ 5,580,631,095</u> | <u>\$ 5,701,862,031</u> | <u>\$ 5,422,478,833</u> | <u>\$ 5,525,672,054</u> | <u>\$ 5,792,185,773</u> |
| 9.95%                   | 8.62%                   | 9.64%                   | 10.05%                  | 10.40%                  | 9.78%                   |

**Schedule 16**

**Travis County, Texas**  
**Ratio of Annual Debt Service**  
**For General Bonded Debt to Total General Expenditures**  
**Last Ten Fiscal Periods**  
(Unaudited)

| <b>Fiscal Period</b> | <b>Debt Principal</b> | <b>Interest</b> | <b>Debt Service<sup>(1)</sup></b> | <b>Expenditures All Funds</b> | <b>Percentage of Debt Service to Total Expenditures</b> |
|----------------------|-----------------------|-----------------|-----------------------------------|-------------------------------|---|
| 2004                 | \$ 38,236,450         | \$ 26,041,761   | \$ 64,278,211                     | \$ 447,923,607                | 14.35 %   |
| 2005                 | 38,656,775            | 23,433,962      | 62,090,737                        | 438,796,677                   | 14.15 %   |
| 2006                 | 41,117,340            | 22,914,855      | 64,032,195                        | 498,315,910                   | 12.85 %   |
| 2007                 | 39,132,204            | 25,466,999      | 64,599,203                        | 503,335,068                   | 12.83 %   |
| 2008                 | 39,754,555            | 29,109,929      | 68,864,484                        | 597,024,609                   | 11.53 %   |
| 2009                 | 41,947,901            | 28,260,345      | 70,208,246                        | 629,944,342                   | 11.15 %   |
| 2010                 | 47,060,000            | 22,464,734      | 69,524,734                        | 636,716,338                   | 10.92 %   |
| 2011                 | 49,370,000            | 27,076,551      | 76,446,551                        | 663,749,653                   | 11.52 %   |
| 2012                 | 49,885,000            | 26,243,413      | 76,128,413                        | 660,676,039                   | 11.52 %   |
| 2013                 | 53,085,000            | 25,053,517      | 78,138,517                        | 680,136,557                   | 11.49 %   |

**Note:** This schedule includes blended component units.

(1) Excludes assets acquired through other debt or capital lease.

**TRAVIS COUNTY, TEXAS**  
**DEMOGRAPHIC AND ECONOMIC**  
**INFORMATION**





**Schedule 17**

**Travis County, Texas  
Demographic and Economic Statistics  
Last Ten Fiscal Years  
(Unaudited)**

| <b>Year</b> | <b>Population<sup>(a)</sup></b> | <b>Personal<br/>Income<sup>(b)</sup><br/>(in thousands)</b> | <b>Per Capita<br/>Personal<br/>Income</b> | <b>Estimated<br/>Gross Retail<br/>Sales<br/>in Austin<sup>(c)</sup><br/>(in billions)</b> |
|-------------|---------------------------------|---|---|---|
| 2004        | 874,065                         | \$ 31,902,096   | \$ 36,499                                 | \$ 11.03  |
| 2005        | 893,295                         | 34,530,234  | 38,655                                    | 12.30 <sup>(2)</sup>  |
| 2006        | 920,544                         | 37,985,310  | 41,264                                    | 12.97   |
| 2007        | 948,160                         | 39,250,649  | 41,397                                    | 13.72   |
| 2008        | 978,976                         | 42,894,280  | 43,815                                    | 13.04   |
| 2009        | 1,008,345                       | 41,324,095  | 40,982                                    | 11.91   |
| 2010        | 1,024,266                       | 43,286,456  | 42,261                                    | 12.32   |
| 2011        | 1,049,873                       | 48,041,333  | 45,759                                    | 13.66   |
| 2012        | 1,076,119                       | 50,733,585  | 47,145                                    | 14.62   |
| 2013        | 1,108,403                       | No data available   |   | 12.00 <sup>(1)</sup>  |

**Notes:** This schedule includes blended component units.  
Prior years may have been updated by the source.

**Sources:** (a) City of Austin Demographer  
(b) Bureau of Economic Analysis, Department of Commerce  
(c) State Comptroller of Public Accounts  
(d) Texas A&M University, Real Estate Center  
(e) Travis County, Transportation and Natural Resources Department  
(f) Texas Workforce Commission

(1) Estimated retail sales through third quarter of fiscal year 2013.

(2) State Comptroller began using Census Bureau's North American Industry Classification System.

| <b>Single Family<br/>Home Sales in the<br/>Austin Area<sup>(d)</sup></b> | <b>Average Home<br/>Price in the<br/>Austin Area<sup>(d)</sup></b> | <b>Site Development<br/>Permits Issued<sup>(e)</sup></b> | <b>Unemployment<br/>Rate<sup>(f)</sup></b> |
|--|--|--|--|
| 21,935   | \$ 199,788   | 3,555  | 4.9%                                       |
| 26,010   | 206,290  | 4,121  | 4.5%                                       |
| 29,806   | 226,614  | 4,787  | 3.9%                                       |
| 29,263   | 243,112  | 3,415  | 3.8%                                       |
| 23,973   | 245,068  | 2,446  | 4.6%                                       |
| 19,511   | 237,314  | 1,673  | 7.0%                                       |
| 20,837   | 244,131  | 1,597  | 6.6%                                       |
| 20,644   | 252,575  | 1,664  | 7.3%                                       |
| 24,295   | 260,583  | 1,893  | 5.3%                                       |
| 29,788   | 283,473  | 2,282  | 5.3%                                       |

**Schedule 18**

**Travis County, Texas  
Principal Employers  
Current Year and Nine Years Ago  
(Unaudited)**

| Employer <sup>(1)</sup>                           | Product or Service  | 2013           |      |  |
|---|---------------------|----------------|------|--|
|   |                     | Employees      | Rank | Percentage of Total County Employment <sup>(a)</sup> |
| State of Texas <sup>(2)</sup>                     | Government          | 38,399         | 1    | 6.05%  |
| The University of Texas/Austin <sup>(5)</sup>     | Education, Research | 25,414         | 2    | 4.00%  |
| Dell, Inc.  | Electronics         | 14,000         | 3    | 2.21%  |
| City of Austin <sup>(3)</sup>                     | Government          | 13,622         | 4    | 2.15%  |
| Seton Healthcare Family                           | Health Services     | 12,609         | 5    | 1.99%  |
| Austin Independent School District <sup>(4)</sup> | Education           | 12,059         | 6    | 1.90%  |
| HEB Grocery Co.                                   | Retail              | 11,277         | 7    | 1.78%  |
| Federal Government <sup>(2)</sup>                 | Government          | 10,121         | 8    | 1.59%  |
| St. David's Healthcare                            | Health Services     | 7,950          | 9    | 1.25%  |
| IBM Corporation                                   | Electronics         | 6,000          | 10   | 0.94%  |
| Freescale Semiconductor                           | Electronics         | -              |      | -  |
|   |                     | <u>151,451</u> |      | <u>23.86%</u>  |

**Sources:** (1) Unless noted, data is from the Austin Business Journal  
(2) Texas Workforce Commission  
(3) City of Austin  
(4) Austin Independent School District  
(5) The University of Texas/ Austin

(a) Based on total Travis County employment, including nonresidents, of 634,732 Texas Workforce Commission  
(b) Based on total Travis County employment of 514,418 Texas Workforce Commission

2004

| <u>Employees</u>      | <u>Rank</u> | <u>Percentage<br/>of Total County<br/>Employment<sup>(b)</sup></u> |
|-----------------------|-------------|--|
| 45,700                | 1           | 8.88%  |
| 22,000                | 2           | 4.28%  |
| 16,500                | 3           | 3.21%  |
| 10,944                | 4           | 2.13%  |
| 7,500                 | T-6         | 1.46%  |
| 10,759                | 5           | 2.09%  |
| 7,500                 | T-6         | 1.46%  |
| 4,481                 | 10          | 0.87%  |
| -                     |             | -  |
| 6,300                 | 9           | 1.22%  |
| <u>6,500</u>          | 8           | <u>1.26%</u>   |
| <u><u>138,184</u></u> |             | <u><u>26.86%</u></u>   |



**TRAVIS COUNTY, TEXAS**  
**OPERATING INFORMATION**





**Schedule 19**

**Travis County, Texas**  
**Full-time Equivalent County Government Employees by Function**  
**Last Ten Fiscal Years**  
(Unaudited)

| <b><u>Function/Program</u></b>            | <b><u>Full-time Equivalent Employees as of September 30</u></b> |                    |                    |                    |
|---|---|--------------------|--------------------|--------------------|
|   | <b><u>2004</u></b>  | <b><u>2005</u></b> | <b><u>2006</u></b> | <b><u>2007</u></b> |
| General government                        | 514   | 527                | 534                | 569                |
| Justice system                            | 1,117   | 1,142              | 1,192              | 1,296              |
| Public safety                             | 521   | 533                | 556                | 592                |
| Corrections and rehabilitation            | 1,276   | 1,279              | 1,336              | 1,383              |
| Health and human services                 | 176   | 173                | 176                | 188                |
| Infrastructure and environmental services | 268   | 269                | 268                | 277                |
| Community and economic development        | 73  | 79                 | 84                 | 114                |
| Total                                     | <u>3,945</u>  | <u>4,002</u>       | <u>4,146</u>       | <u>4,419</u>       |

**Source:** County's payroll system

**Notes:** A full-time employee is equivalent to approximately 2,080 hours per year.  
This schedule excludes vacant positions.  
This schedule includes blended component units.

**Full-time Equivalent Employees as of September 30**

| <b>2008</b>  | <b>2009</b>  | <b>2010</b>  | <b>2011</b>  | <b>2012</b>  | <b>2013</b>  |
|--------------|--------------|--------------|--------------|--------------|--------------|
| 587          | 622          | 641          | 644          | 651          | 687          |
| 1,327        | 1,395        | 1,423        | 1,420        | 1,412        | 1,417        |
| 614          | 627          | 640          | 656          | 678          | 707          |
| 1,405        | 1,435        | 1,451        | 1,439        | 1,457        | 1,492        |
| 192          | 217          | 219          | 235          | 235          | 230          |
| 282          | 303          | 284          | 288          | 294          | 292          |
| 121          | 125          | 123          | 120          | 124          | 129          |
| <u>4,528</u> | <u>4,724</u> | <u>4,781</u> | <u>4,802</u> | <u>4,851</u> | <u>4,954</u> |

**Schedule 20**

**Travis County, Texas**  
**Operating Indicators by Function/Program**  
**Last Ten Fiscal Years**  
(Unaudited)

| <b>Function/Program</b>                          | <b>Fiscal Year</b> |             |             |
|--|--------------------|-------------|-------------|
|  | <b>2004</b>        | <b>2005</b> | <b>2006</b> |
| <b>General Government</b>                        |                    |             |             |
| Registered voters                                | 586,612            | 534,892     | 558,374     |
| Motor vehicle registrations                      | 698,794            | 708,413     | 845,099     |
| <b>Justice System</b>                            |                    |             |             |
| Civil cases filed - District Clerk               | 20,240             | 22,557      | 21,550      |
| Civil cases filed - County Clerk                 | 7,164              | 7,995       | 8,284       |
| Criminal cases filed - District Clerk            | 13,004             | 14,123      | 14,039      |
| Criminal cases filed - County Clerk              | 26,447             | 27,352      | 28,945      |
| <b>Public Safety</b>                             |                    |             |             |
| Jail bookings                                    | 56,289             | 58,262      | 59,992      |
| Autopsies performed - in County                  | 542                | 558         | 594         |
| Autopsies performed - out of County              | 860                | 790         | 825         |
| 911 calls  | 92,529             | 103,561     | 111,214     |
| <b>Corrections and Rehabilitation</b>            |                    |             |             |
| Average daily inmate population                  | 2,333              | 2,535       | 2,583       |
| <b>Health and Human Services</b>                 |                    |             |             |
| Starflight patient transports - in County        | 578                | 652         | 675         |
| Starflight patient transports - out of County    | 347                | 415         | 480         |
| <b>Infrastructure and Environmental Services</b> |                    |             |             |
| Balcones Canyonlands acres managed               | 4,573              | 4,885       | 4,789       |
| <b>Community and Economic Development</b>        |                    |             |             |
| Park visitors in fee collecting parks            | 510,199            | 595,653     | 578,237     |

**Source:** Travis County Adopted Budget and various other Travis County Offices/Departments

**Notes:** This schedule includes blended component units.  
Prior years may have been updated by the source.  
Current year data is generally an estimate and will be updated to actual in the subsequent year.

| Fiscal Year |         |         |         |         |         |         |
|-------------|---------|---------|---------|---------|---------|---------|
| 2007        | 2008    | 2009    | 2010    | 2011    | 2012    | 2013    |
| 536,216     | 581,908 | 580,768 | 604,772 | 567,791 | 597,438 | 611,111 |
| 797,185     | 810,105 | 937,455 | 853,813 | 837,069 | 824,916 | 825,135 |
| 23,291      | 21,745  | 23,622  | 20,111  | 20,671  | 21,001  | 18,434  |
| 8,079       | 8,163   | 8,824   | 8,800   | 8,853   | 8,392   | 8,800   |
| 16,068      | 16,561  | 14,919  | 15,658  | 14,813  | 13,891  | 14,442  |
| 36,170      | 32,699  | 32,568  | 33,800  | 33,920  | 30,086  | 28,006  |
| 61,385      | 60,403  | 62,104  | 61,989  | 60,223  | 56,412  | 55,059  |
| 694         | 777     | 739     | 812     | 795     | 888     | 920     |
| 769         | 757     | 748     | 763     | 771     | 715     | 730     |
| 132,933     | 126,478 | 128,355 | 118,390 | 139,139 | 134,434 | 141,366 |
| 2,646       | 2,511   | 2,363   | 2,411   | 2,416   | 2,294   | 2,260   |
| 878         | 872     | 776     | 775     | 566     | 542     | 600     |
| 645         | 654     | 675     | 540     | 399     | 400     | 400     |
| 5,093       | 5,122   | 5,446   | 6,750   | 7,339   | 7,616   | 7,700   |
| 443,564     | 605,649 | 538,100 | 573,756 | 485,364 | 462,685 | 421,000 |

**Schedule 21**

**Travis County, Texas**  
**Capital Asset Statistics by Function/Program**  
**Last Ten Fiscal Years**  
(Unaudited)

| Function/Program                                 | Fiscal Year       |       |       |       |
|--|-------------------|-------|-------|-------|
|  | 2004              | 2005  | 2006  | 2007  |
| <b>Justice System</b>                            |                   |       |       |       |
| Courthouse                                       | 2                 | 2     | 2     | 2     |
| Juvenile detention center                        | 1                 | 1     | 1     | 1     |
| <b>Public Safety</b>                             |                   |       |       |       |
| Law enforcement vehicles                         | No data available |       | 435   | 482   |
| 911 call center                                  | 1                 | 1     | 1     | 1     |
| <b>Corrections and Rehabilitation</b>            |                   |       |       |       |
| Correctional facilities                          | 2                 | 2     | 2     | 2     |
| Correctional facility capacities                 | 2,749             | 2,958 | 2,958 | 3,080 |
| <b>Health and Human Services</b>                 |                   |       |       |       |
| Ambulances                                       | 11                | 14    | 14    | 17    |
| Starflight helicopters/Eurocopters               | 2                 | 2     | 2     | 2     |
| <b>Infrastructure and Environmental Services</b> |                   |       |       |       |
| Bridges <sup>(1)</sup>                           | 142               | 142   | 143   | 144   |
| <b>Community and Economic Development</b>        |                   |       |       |       |
| Number of developed County parks                 | 21                | 22    | 22    | 22    |
| Developed park acreage                           | 2,004             | 2,518 | 2,518 | 2,518 |
| Boat ramps                                       | 9                 | 9     | 9     | 9     |

**Source:** Auditor's Office  
Sheriff's Office  
Transportation and Natural Resources Department

**Note:** This schedule includes blended component units.  
Prior years may have been updated by the source.

(1) Beginning in fiscal year 2010, this category includes drainage structures.

| Fiscal Year |       |       |       |       |       |
|-------------|-------|-------|-------|-------|-------|
| 2008        | 2009  | 2010  | 2011  | 2012  | 2013  |
| 2           | 2     | 2     | 2     | 2     | 2     |
| 1           | 1     | 1     | 1     | 1     | 1     |
| 438         | 509   | 500   | 574   | 594   | 642   |
| 1           | 1     | 1     | 1     | 1     | 1     |
| 2           | 2     | 2     | 2     | 2     | 2     |
| 3,121       | 3,008 | 3,094 | 3,095 | 3,167 | 3,167 |
| 19          | 17    | 20    | 20    | 20    | 25    |
| 2           | 2     | 3     | 3     | 3     | 3     |
| 144         | 144   | 194   | 194   | 191   | 191   |
| 22          | 22    | 22    | 22    | 22    | 21    |
| 2,518       | 2,552 | 2,552 | 2,817 | 2,817 | 5,194 |
| 9           | 9     | 9     | 9     | 9     | 9     |

