

November 19, 1999

To: Members of the Commissioners Court, Travis County Elected Officials,
Appointed Officials, employees and constituents

From: Christian R. Smith, Executive Manager, Planning and Budget
Leroy Nellis, Budget Manager

Re: Fiscal Year 2000 Adopted Budget

Enclosed is the Travis County Adopted Budget for Fiscal Year 2000. This budget was approved by the Commissioners Court on September 28, 1999, and will serve as the basis for the County's budget from October 1, 1999 through September 30, 2000.

In order to meet funding limitations, departments had to reprioritize their FY 00 expenditures to fit within individual department's FY 99 budgets. This meant that departments had to internally fund any transactions that increased the departments' personnel or operating budget. This technique of "holding the line" on what otherwise would have been automatic budget increases in previous years was a critical strategy leading to a balanced budget as well as helping to lessen a decrease in the ending fund balance.

The County tax rate will decrease slightly more than 1.5 cents, going from \$.5143 per \$100 of taxable value to \$.4988 per \$100 of taxable value. Because the rate of increase in the value of a homestead this year is greater than the rate of decrease in the tax rate, the average homestead owner will see an \$10.97 increase in their average annual tax bill (from \$536.71 per year to \$547.68 per year). This represents a 2% increase.

The FY 00 Adopted Budget has removed or frozen 64 Full Time Equivalent (FTE) positions and added 70.3 different FTE positions. General Fund resources increased approximately 6%, going from \$219.1 million to \$232.5 million. Approximately one third of the increase is dedicated to the County's allocated and unallocated reserves (including reserves for the Integrated Justice Computer System and Emergency Medical Services). Another third is for County-wide expenditures such as health benefit increases for employees, performance based pay raises, projected annualized costs in FY 01 caused by FY 00 programs, and increases to the Risk Management Fund. The remaining third of the General Fund increase is for new programs and departmental expenses.

New and expanded programs funded in the Adopted Budget include: (1) a new Criminal District Court authorized in 1999 by the Legislature; (2) opening and operating a new health services facility at the Del Valle Correctional Facility; (3) opening and operating two new parks constructed from the 1997 Bond proceeds; (4) funds for the FY 00 elections; (5) increased costs of mandatory attorneys fees for indigent clients in the

criminal and civil courts; (6) relocating two offices of the Community Supervision and Corrections Department; (7) increased support for Emergency Medical Services expansion; (8) substance abuse treatment increases; (9) social service contract increases; and (10) funding for a storm water management program.

The County's Unallocated Reserve has been established at 11.0% of expenditures. This is a level that has remained consistent over the last five years, and is within guidelines and advice of Wall Street credit rating firms. It is intended to ensure the County's overall fiscal strength. The Allocated Reserve has been established at \$2.3 million, which is \$750,000 higher than in FY 99 in order to be prepared for potential but not yet quantified mid-year expenditures.

The Adopted Budget contains a series of reserves established to ensure that funds are available in FY 01 for expenditures that begin mid-year and therefore are only partially funded in FY 00. These reserves will help to avoid a "ratchet" effect in FY 01 due to the need to annualize FY 00 expenditures. The reserves will also help to maintain the FY 00 ending fund balance. They are for annualizing the Peace Officer Pay Scale (POPS), Criminal Justice Center utilities, staff for the new parks, staff for the new Del Valle health facility, reserve for the risk management fund balance, and annualizing performance based pay. In addition to these reserves, the Adopted Budget includes a \$1.1 million reserve that represents unspent '99 EMS funds, and a \$500,000 contingency reserve for the Integrated Justice System.

The General Fund's Capital Acquisition Resources account (CAR) has been established at \$7.7 million, slightly lower than in FY 99. In addition, \$4.6 million in road and bridge capital projects and equipment are funded from the Road and Bridge Fund. A \$5.9 million Certificate of Obligation (CO) has been identified for computer equipment, facilities modifications, radio and telecommunications equipment, vehicles, heavy equipment, park irrigation projects, and for a local match to a federal grant to purchase land in the flood way. In addition, the Adopted Budget includes \$5,508,000 to be spent from the continued issuance of 1997 voter approved bonds for roads, bridges and parks projects, as well as \$4,472,000 in 1984 voter approved bonds for road projects, for a total of \$9,980,000 in voter approved bonds projects.

Travis County continues to enjoy an excellent bond rating (Aa1 and AA+), which is exceeded in Texas only by Dallas County. This high rating saves taxpayers money on the amount of interest paid when funds are borrowed to implement capital projects, such as those approved in the 1997 bond election.

This Adopted Budget represents a sound financial plan for FY 00. The budget has been filed with the County Clerk for public review. Additional copies are available within the Planning and Budget Office in the Travis County Administration Building, 314 W 11th Street, Room 540. We are happy to answer any questions you may have about this budget. We are also proud of how the budget process was conducted, and look forward to a productive and rewarding year.

**Travis County, Texas
FY 00 Adopted Budget**

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**PREFACE FOR READERS UNFAMILIAR WITH THE STRUCTURE
AND ROLE OF TEXAS COUNTY GOVERNMENT**

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

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

The Commissioners Court serves as both the legislative and executive branch of county government, and exercises budgetary authority over virtually all county departments, including those headed by other elected officials. The high number of elected officials, including many with judicial authority, creates an organizational structure unlike more familiar public sector designs, which usually contain a Chief Executive or Operating Officer and a Board that focus on broad policy matters.

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

Section One
Executive Summary

EXECUTIVE SUMMARY

I. THE ORGANIZATIONAL STRUCTURE OF TRAVIS COUNTY

This Fiscal Year 00 Adopted Budget is organized around the following four basic program areas:

- **Justice and Public Safety**
- **Health, Human and Veterans Services**
- **Transportation and Natural Resources**
- **General Government and Support Services**

The next page shows the approved organization chart for Travis County as of the adoption of this budget.

II. THE VISION, VALUES AND MISSION OF TRAVIS COUNTY

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

A. The Vision for Travis County

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

B. The Values that Guide Travis County Government

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

C. The Mission of Travis County

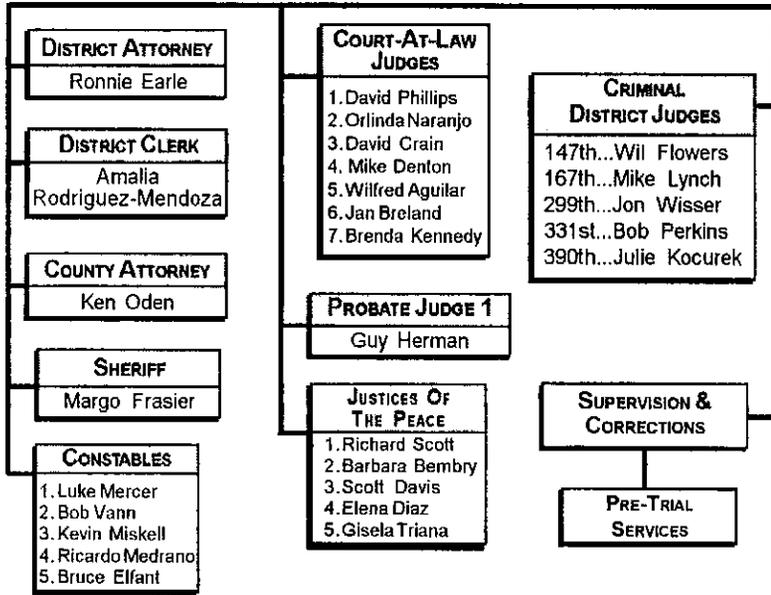
For the people of Travis County, our mission is to preserve health, provide a safety net for the needy, ensure the public safety, facilitate the resolution of disputes, foster an efficient transportation system, promote recreational opportunities, and manage county resources in order to meet the changing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



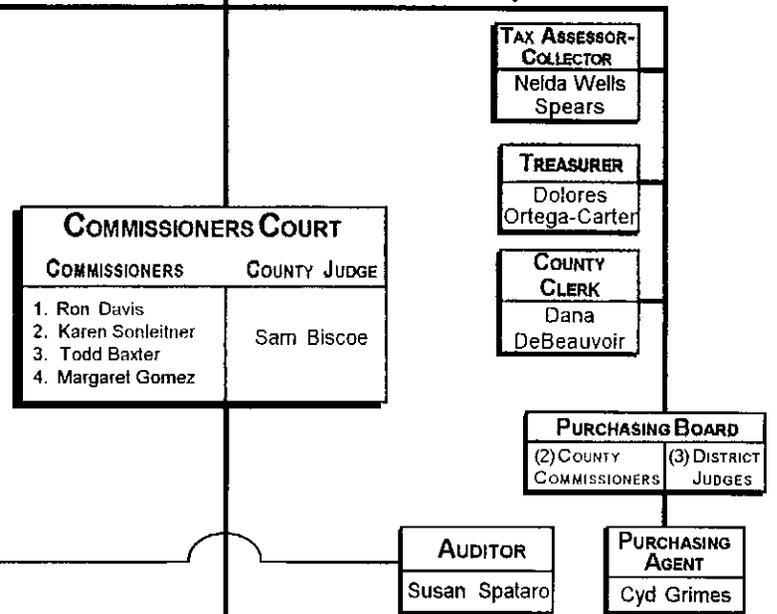
Travis County

TRAVIS COUNTY VOTERS

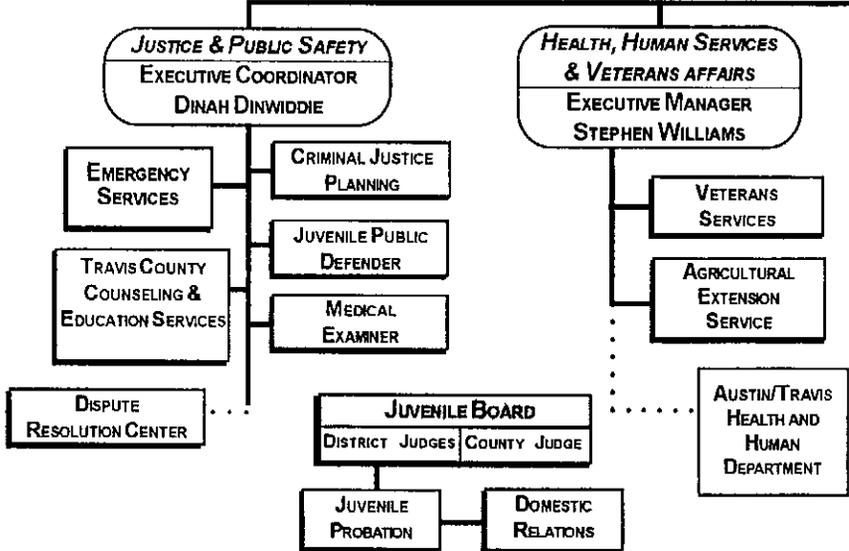
Justice & Public Safety



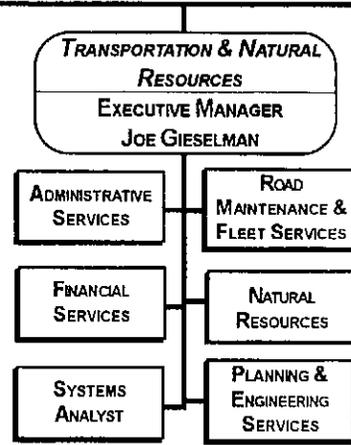
Administrative Operations



Health & Human Services



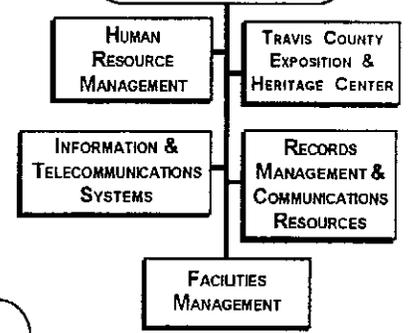
Transportation & Natural Resources



PLANNING & BUDGET EXECUTIVE MANAGER



ADMINISTRATIVE OPERATIONS EXECUTIVE MANAGER



Elected Officials

III. BASIC COMPONENTS OF THE ADOPTED BUDGET

A. All Funds

The FY 00 Adopted Budget total is \$370,304,571, compared to the previous year’s FY 99 Adopted Budget of \$417,858,892. Please note that the Capital Projects Funds has seen an unusually large decrease from \$109,411,918 to \$41,312,405 due to the significant decrease in capital project expenditures planned for this year compared to last year. The Capital Projects Fund is dedicated to expenditures directly related to voter approved projects or other purchases and projects tied to debt. The County had embarked on an unusually aggressive construction program with the associated need to appropriate borrowed funds for capital projects. Many of the projects are nearing completion, and therefore the need to appropriate such large sums again has decreased.

A recapitulation of the Fiscal Year 00 Adopted Budget is contained in the Appendix.

Table 1

TOTAL FY 00 ADOPTED BUDGET

	<u>Adopted FY 99 Budget</u>	<u>Adopted FY 00 Budget</u>
General Fund	219,155,875	232,497,977
Road and Bridge Fund	16,158,194	18,406,772
Debt Service Fund	57,245,427	59,143,180
Capital Projects Fund	109,411,918	41,312,405
Grant Funds	0	0
Other Funds	22,063,620	22,899,149
Other Funds not approved by Commiss. Court	524,834	800,000
<u>Less Transfers</u>	<u>(6,720,976)</u>	<u>(4,754,912)</u>
Total	\$417,858,892	\$370,304,571

B. General Fund

The remainder of this Executive Summary focuses on the General Fund budget, which is the primary platform for operational and policy decision making.

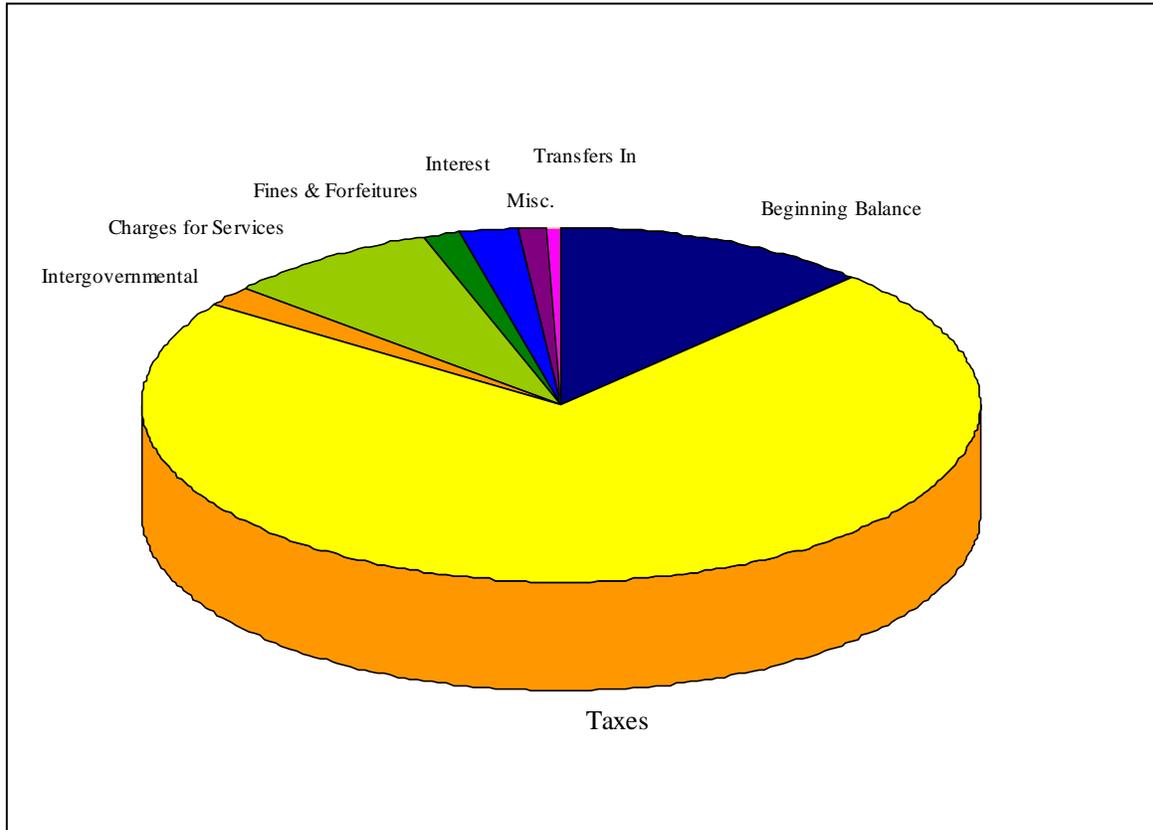
The FY 00 Adopted Budget contains General Fund expenditures and reserves totaling \$232,497,977. This represents a \$13,342,102 increase, or 6.1% above the FY 1999 General Fund Adopted Budget of \$219,155,875. Table 2 summarizes the major components of the budget. A summary table by department is contained in the Appendix.

Table 2

GENERAL FUND FY 00 REVENUE AND EXPENSE

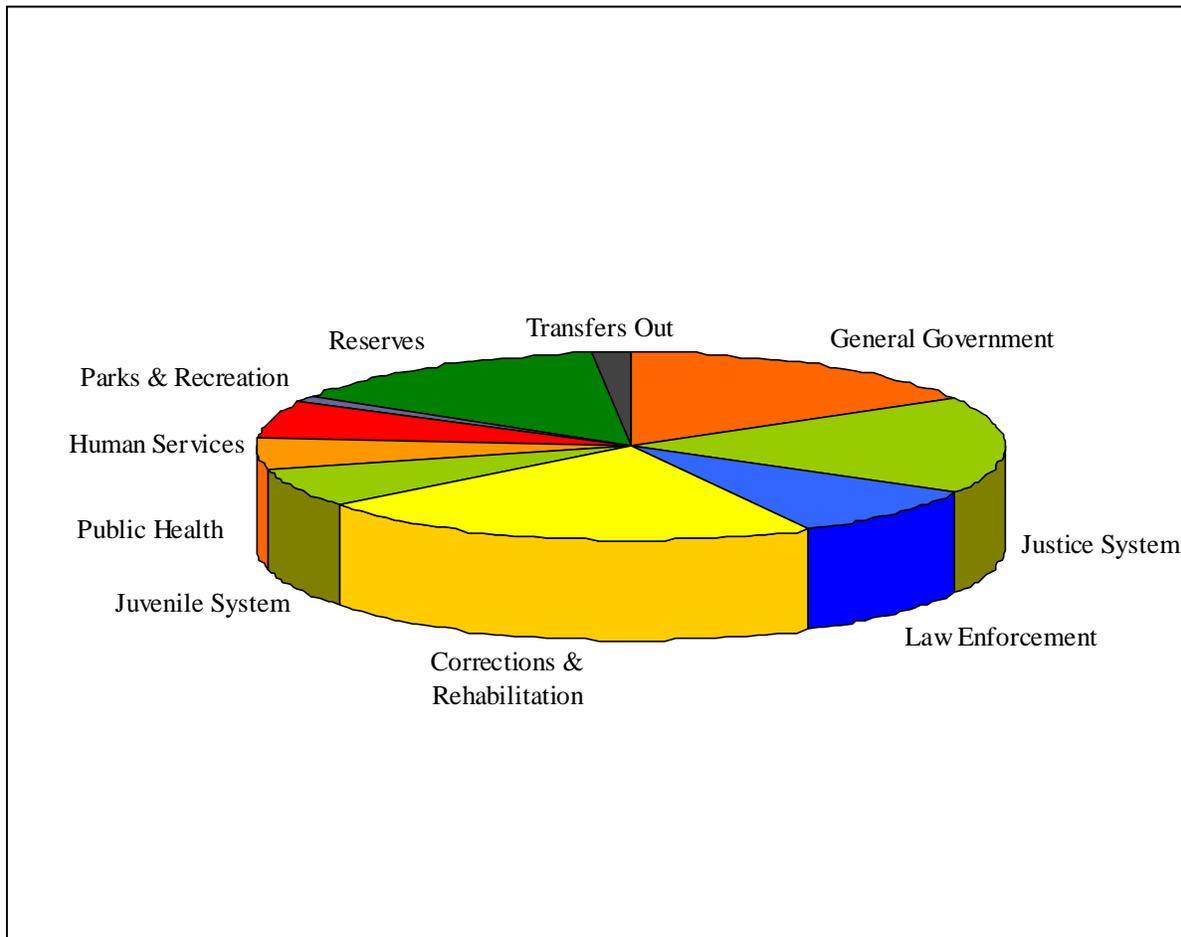
	<u>FY 99</u> <u>Adopted</u>	<u>FY 00</u> <u>Adopted</u>	<u>Difference</u>
<u>I. General Fund Revenue</u>			
Beginning Fund Balance	\$32,264,594	28,380,481	(3,884,113)
Tax Revenue	152,052,218	161,204,884	9,152,666
Other Revenue	34,839,063	42,912,612	8,073,549
<u>Total Revenue</u>	<u>\$219,155,875</u>	<u>232,497,977</u>	<u>13,342,102</u>
<u>II. General Fund Expense</u>			
General Government	36,147,142	38,718,966	2,571,824
Justice System	35,482,783	38,716,160	3,233,377
Law Enforcement	20,690,162	21,028,882	338,720
Corrections and Rehabilitation	48,327,557	50,622,148	2,294,591
Juvenile Services	15,859,881	16,327,922	468,041
Public Health & Human Services	25,354,006	26,323,645	969,639
Transportation, Roads & Parks	<u>2,360,422</u>	<u>3,166,584</u>	<u>806,162</u>
<u>Total Departmental Operating Budgets</u>	<u>\$184,221,953</u>	<u>194,904,307</u>	<u>10,682,354</u>
<u>Transfers Out to Other Funds</u>	<u>6,043,791</u>	<u>3,669,853</u>	<u>(2,373,938)</u>
<u>Reserves:</u>			
Unallocated Reserve	18,337,772	20,834,353	2,496,581
Allocated Reserve	1,578,280	2,329,393	751,113
Capital Acquisition Resources	7,973,925	7,720,109	(253,816)
Workforce Investment	1,000,154	0	(1,000,154)
Emergency Medical Services Reserve	0	1,061,849	1,061,849
Integrated Justice System Reserve	0	500,000	500,000
Reduction-In-Force Reserve	0	8,723	8,723
Reserves for annualizing expenditures	0	<u>1,469,390</u>	<u>1,469,390</u>
<u>Total Reserves</u>	<u>28,890,131</u>	<u>33,923,817</u>	<u>5,033,686</u>
<u>Total</u>	<u>\$219,155,875</u>	<u>\$232,497,977</u>	<u>13,342,102</u>

Where Does the Money Come From?
General Fund



	FY 1999		FY 2000	
	<u>ADOPTED BUDGET</u>		<u>ADOPTED BUDGET</u>	
Beginning Balance	\$32,264,594	14.72%	\$28,380,481	12.21%
Taxes	152,052,218	69.38%	\$167,756,134	72.15%
Intergovernmental	5,056,323	2.31%	\$4,678,479	2.01%
Charges for Services	17,971,204	8.20%	\$19,186,531	8.25%
Fines & Forfeitures	3,627,255	1.66%	\$3,478,581	1.50%
Interest	4,354,370	1.99%	\$4,918,580	2.12%
Miscellaneous	3,152,726	1.44%	\$3,014,132	1.30%
Transfers In	677,185	0.31%	\$1,085,059	0.47%
Total General Fund	<u>\$219,155,875</u>	<u>100.00%</u>	<u>\$232,497,977</u>	<u>100.00%</u>

**Where Does the Money Go?
General Fund**



	FY 99		FY 00	
	ADOPTED BUDGET		ADOPTED BUDGET	
General Government	16.49%	36,147,142	16.65%	38,718,966
Justice System	16.19%	35,482,783	16.65%	38,716,160
Law Enforcement	9.44%	20,690,162	9.04%	21,028,882
Corrections & Rehabilitation	22.05%	48,327,557	21.77%	50,622,148
Juvenile System	7.24%	15,859,881	7.02%	16,327,922
Public Health	5.39%	11,802,763	5.06%	11,771,924
Human Services	6.18%	13,551,243	6.26%	14,551,721
Transportation & Roads	0.00%	0	0.00%	0
Parks & Recreation	1.08%	2,360,422	1.36%	3,166,584
Reserves	13.18%	28,890,131	14.59%	33,923,817
Transfers Out	2.76%	6,043,791	1.58%	3,669,853
	<u>100.00%</u>	<u>219,155,875</u>	<u>100.00%</u>	<u>232,497,977</u>

IV. BACKGROUND TO THE BUDGET SETTING PROCESS

While Travis County has been a growing and vibrant area with a healthy economy and rising revenues, the continued demand for budgetary increases over the last several years has far outstripped the capacity of the County to absorb those increases. The Commissioners Court has historically endeavored to be responsive to departmental needs and improve the County's compensation system to attract and maintain a quality workforce. In so doing, the Court has approved adding 349 positions between FY 96 and FY 99, and over \$45 million of increases in General Fund departmental budgets (equaling a 32% increase) over the same time frame.

This rapid increase in the County's budget has been at the cost of reducing the County's ending fund balance in FY 99. Another moderate drop in the ending fund balance occurred in FY 00. The Commissioners Court is firmly committed to ensuring that future drops in the ending fund balance are mitigated through adding to reserves and ceasing the practice of using one-time revenues to fund ongoing expenditures.

The development of the FY 00 Travis County Adopted Budget has been driven in large part by the Commissioners Court's direction to departments that their budgets be the same as their FY 99 Adopted Budgets (as adjusted for corrections and one-time costs). Departments were also asked to refrain from asking for additional funding. The intent of these instructions was to eliminate a growing "ratchet" effect of automatically increasing expenditures due to programs that had been partially funded in the previous year, and the historic practice of using one-time revenue for ongoing expenditures. These instructions also helped to balance the budget in light of available resources.

In order to accomplish this "holding of the line", departments needed to reevaluate and often times reduce some expenditures in order to make way for other increases. Most of these increases were the result of annualizing the costs associated with opening new facilities as well as annualizing the costs of all FY 99 positions budgeted for a partial year. In addition, departments were asked to absorb the cost of all FY 99 and FY 00 salary increases (including the Peace Officer Pay Scale, performance pay, career ladders, reorganizations, hires above the budgeted amounts, and appeals to the Market Salary Survey). Departments were also asked to absorb a 7% planning figure for additional health insurance costs, inflationary increases, and annualized operating costs that were only budgeted for part of a year, including rent and utilities. The FY 00 Current Funding Level calculations made in Spring 1999, showed that County departments had to absorb \$4.7 million of the types of expenses outlined above in order for all departments to meet their FY 00 target budget.

Departments were alerted to the County's fiscal constraints in January, which provided time for them to plan their budget submissions that were due in May.

As part of this effort, departments were asked to review their services and programs to identify those that are core, statutorily required duties. A wide variety of extra services

have been added to departmental budgets over the years. Many of these go beyond statutorily required levels of service. Departments were encouraged to look closely at those programs that are well beyond the basics in order to adjust to fiscal realities. The following questions are the types of questions that departments were encouraged to ask about each program: “Is it still relevant? Are performance measures in place and showing that it is producing the desired results? Is there a more effective way to achieve the same outcome?”

On several occasions, the Commissioners Court expressed an interest in fostering a climate where departments think about their budgets in a different way. Departments were encouraged to be creative and innovative in spending a fixed amount of resources and to rearrange existing resources internally. Departments were told how much their FY 00 budget target would be, and were asked to prioritize their current expenses within that amount. The Court expressed interest in hearing about any unacceptable consequences of having to live within the FY 99 Adopted Budget (as adjusted) even with increased discretion on how to direct those resources. The Court also encouraged officials to stimulate opportunities for additional non-property tax revenue.

In addition to the budget instructions outlined above, the Commissioners Court continued the practice of holding weekly Work Sessions on topics that required in-depth discussions and review. Many of these had implications for the FY 00 budget and were used as planning sessions for the future. These work sessions were designed to first answer the question “What do we want to do?” well before the second question about “How do we pay for it?” was ever considered.

As part of this Adopted Budget, the Commissioners Court adopted new Budget Rules that provided departments with increased flexibility to move money within their individual budgets without Commissioners Court approval, as long as such action does not result in an increase in the total budget on an annualized basis. This increased flexibility was tied to increased accountability, so that departments will have to balance their hiring decisions to avoid eventual increases in their annualized personnel budget. The objective is to ensure that a department’s FY 00 personnel budget does not automatically ratchet upward for FY 01. All decisions having an impact on the FY 01 budget will still require Commissioners Court approval.

A. Departmental Budgets in the Adopted Budget

The Appendix contains a comparison of departmental budgets from FY 98 through the FY 00 Adopted Budget. The FY 98 Adopted Budgets for all departments increased from \$171,756,035 to \$191,265,898 in FY 99 (after distribution of the Compensation Reserve to departments in each of those two years). The FY 00 Adopted Budgets for all departments total \$198,574,160. The Appendix contains more detail regarding the various departments’ total adopted FY 00 budgets compared to their FY 99 and FY 98 Adopted Budgets.

B. Personnel Changes

A total of 64.0 FTE positions are either frozen or removed from the FY 00 Adopted Budget, and 70.3 FTE positions have been added. This equals a net increase of 6.3 FTE positions. This is the first time in many years that the County has come close to balancing the number of positions added against the number of positions removed. These FTE changes in each department are summarized in a table on the next page. The total County workforce in FY 00 will equal 3,683 FTE positions.

Some departments proposed to freeze open positions throughout FY 00, while others proposed to eliminate positions altogether from the authorized slot list. In some cases, these position changes were made in conjunction with adding positions as part of a reorganization. Only 5 of the positions eliminated were filled as of the adoption of this budget. Those 5 employees have received a Notice of Reduction-In-Force (RIF) effective December 31, 1999. The remaining 60 FTE positions were vacant slots due to the fact that many departments moved the employees from positions targeted to be eliminated to other slots over the course of the budget process. A RIF Reserve of \$8,723 was established to fund the salaries for the five RIF employees through the end of December.

The following table summarizes by department the positions frozen or eliminated from the budget, along with positions to be added. The Appendix contains a detailed listing of these positions.

Table 3

FTE Position Changes in the FY 00 Proposed Budget – All Funds
 (excludes positions moved between departments or funds)

Department	Positions Cut or Frozen	Positions Added	Net Change
Tax Assessor-Collector	(1.5)		(1.5)
Human Resources Mgt.	(1)		(1)
Information/Telecommun. Services	(5)	1	(4)
Facilities Mgt.	(9)		(9)
County Clerk		3	3
District Clerk		2	2
District Attorney	(1)	4.5	3.5
Criminal Courts	(1)	3	2
Probate Court		.5	.5
Constable 2	(.5)		(.5)
Constable 3	(.5)		(.5)
Constable 4	(.5)	1.5	1
Sheriff	(28)	16	(12)
Medical Examiner		2.5	2.5
Comm. Supervision & Corrections		1	1
Counseling and Education Service	(2)		(2)
Pre-Trial Services		.5	.5
Juvenile Court	(3.5)	1	(1.5)
Emergency Services		5	5
Trans. & Natural Resources	(4)	26.5	22.5
Cash Investment Mgt.	(2)	1	(1)
Criminal Justice Planning	(2)		(2)
Records Mgt.	(1)		(1)
Health & Human Services	(1.5)	1.3	.8
Total	(64.0)	70.3	6.3

C. Increased Non-Property Tax Revenue

The Commissioners Court challenged the departments and PBO to identify areas where additional non-property tax revenue could be generated in an effort to increase the resources available to the County in FY 99 and beyond. The Court acted on increases to a variety of fees that generated revenue for both the General Fund and other Special Revenue Funds. The greatest amount of revenue came from the reinstatement of subdivision fees, resulting in \$820,800 more revenue certified in the General Fund. Other fee increases for the General Fund are summarized in the table below.

Table 4

Increased Fees and Non-property Tax Revenue – General Fund

Fee	Purpose	Revenue
Subdivision Fees	Reinstating due to a change in state law various fees for subdivision applications.	\$820,800
Sheriff's Fee for Inmate Work Release Program	Increase from \$40 to \$50 for one-time program processing fee; increase in sliding scale per diem cost to inmate to participate in program.	181,560
County Clerk Mental Health Fees	Reinstatement due to clarification of state law of collecting mental health fees from other counties.	164,925
Constables Civil Fee increases	Increase from \$40 to \$45 for citations, subpoenas, forcible detainers and summons, and increase from \$67 to \$90 for certain writs and protective orders.	135,786
Autopsy Fees	Increase from \$1,000 to \$1,200 for out-of-County autopsies	130,000
Park Fees	Fee increases for sport's field use, shelter fees, and concession building rental fees.	62,380
Sheriff's Alarm Unit Fees	Increased permit fee for commercial users and revision to county policy involving mandatory registration and enforcement.	52,746
Jury Management Fee	Increase from \$15 to \$20 on district court civil filings to offset the cost of jury impaneling.	50,000
Probate Judiciary Fees	New law allowing \$40 filing fee on probate cases in support of the judiciary.	33,333
Records Checks & Verifications	Sheriff will charge \$10 to cover the cost of letters issued, background checks, certified warrants.	32,500
Ignition Interlock Monitoring Fee	New law allows \$10 fee for installation verification and subsequent monitoring of interlock monitoring device.	18,252
Administrative Fee on Collections	New law allows \$2 charge on collections of criminal fees, fines and restitutions.	17,456
Food Establishment Inspection Fees	Increase from \$125 to \$150 to offset the cost of inspections of food establishments.	5,500

The Commissioners Court also approved fee increases that increased revenues in the County's Records Management Fund, the Law Library Fund, and the Exposition Center.

Transfer from Corporations

The Commissioners Court has traditionally received revenues through a transfer of funds from the Travis County Health Facilities and Housing Finance Corporations. In this Adopted Budget, \$300,000 was received in the General Fund from each of two Travis County public corporations (the Travis County Health Facilities Corporation and the Travis County Housing Finance Corporation), for a total of \$600,000.

CAPSO Transfer

Traditionally, the County Attorney has chosen to transfer money to the General Fund from a Special Fund under his control, called County Attorney Processing Site Orders (CAPSO). This fund receives money from what is known as "hot checks". In FY 00, \$200,000 was transferred from CAPSO into the General Fund.

D. New Initiatives and Major Issues

The following proposals for new initiatives have been incorporated into the FY 00 Budget.

1. New District Court

The State Legislature approved a new Criminal District Court for Travis County. Authorization for this new Court was requested during previous legislative sessions but without success. The new Court is needed to accommodate increased caseloads, as the population of Travis County has significantly increased since the last Criminal District Court was added in 1983, after being authorized by the Legislature in 1982. The FY 00 budget includes 11 new FTE at a total cost of \$454,710 divided among the Criminal Courts (3), the District Attorney (3), the District Clerk (2), and the Sheriff's Office (3). This represents a minimum staffing to operate the new court in its first year. A second new District Court is authorized to begin next fiscal year in December, 2000.

2. Opening and Operating New Parks

In November, 1997, Travis County voters approved a total of \$19,110,000 in bonds to be issued over five years for four park projects, including \$8,385,000 for the Southeast Metro Park (opening in Spring, 2000) and \$6,680,000 for the Northeast Metro Park (opening in Fall, 2000). The Adopted Budget includes funding for personnel and operating expenditures to support these two new parks. \$200,000 was also added for utilities costs. The Adopted Budget includes \$659,395 for 16 new employees and related operating expenditures. In addition, a \$126,601 reserve has been established to cover the annualization of these new employee salaries in FY 01. \$230,640 in capital needs has been included for the parks, funded through the Capital Acquisition Resources account and Certificates of Obligation. In addition, \$650,000 was approved from Certificates of Obligation for the construction of utility lines to transport treated effluent to the new parks to irrigate the parks at a much lower cost per gallon than using standard water sources.

3. Storm Water Management

In FY 00 Transportation and Natural Resources will be implementing the first steps toward a more comprehensive storm water management program. The Commissioners Court approved adding 4 heavy equipment operators and 4 maintenance technicians to serve as a drainage structure rehabilitation crew in FY 00. This crew is intended to rehabilitate 25 drainage structures each year.

4. Opening Del Valle Health Services Facility

In FY 00, the Sheriff's Office will be opening a new Health Services facility at the Del Valle Correctional Facility, constructed through voter approved bonds. It was projected to open in April, 2000. The FY 00 Adopted Budget includes a total of 12 new health-related staff and operating expenses totaling \$669,010. The staff include physicians assistants, medical clerks, and certified nurses assistants. The largest portion of the operating expenses is for utilities. This is a minimal core staff necessary to serve the increased medical needs of the correctional complex and to operate the health facility. \$110,940 in capital needs has been included in the Capital Acquisition Resources account (CAR). The \$669,010 is a full year's cost for the new staff. Half of this amount (\$334,505) has been placed in the department's budget and the other half has been established in a reserve to cover the annualization of these new employee salaries in FY 01.

5. Indigent Attorneys Fees

Due to an increasing population and the caseload of both the Civil and the Criminal District Courts, increased funds are needed for mandated court services, such as indigent attorneys fees and court ordered psychiatric evaluations. While these expenditures have increased over the past four years, the adopted budgets approved for these items have remained relatively flat. However, mid-year budget transfers have been required in FY 98 and FY 99. As part of the FY 00 Adopted Budget, \$848,229 has been added to the Civil and Criminal Courts' budgets to more accurately reflect these expenditures (which include mandated court costs). Another \$300,000 has been identified as an additional earmark on Allocated Reserves, representing a potential transfer of funds which may be necessary if the budget challenges of this part of the Civil and Criminal Court's operations are not met.

6. Elections

The Adopted Budget includes \$308,585 in additional funding for the conduct of elections in FY 00. The Elections Division of the County Clerk's Office operates on a four year cycle, with alternating candidate races every 2 years (gubernatorial or presidential). The FY 00 Adopted Budget includes funding for a portion of the 1999 Constitutional Amendment election, primary elections (\$47,331 of which will be reimbursed by the political parties with funding from the State of Texas), and a portion of the 2000 Presidential election expenditures. In addition, another \$346,783 of reimbursable expenses has been added to the Elections Division of the County Clerk, which will be reimbursed by a variety of governmental entities.

E. Other Departmental Issues

1. Risk Management

The General Fund budget transfers resources to the Risk Management Fund and the amount of expenses in the fund are determined through the analytic conclusions reached in an annual actuarial study. \$1,509,219 was added to the General Fund in two parts to provide General Fund resources for actuarially determined liability levels in the Risk Management Fund: \$1,109,219 in the Human Resources Management budget and \$400,000 in a General Fund Reserve. These two amounts fund the annualized requirements for the Risk Management Fund.

2. Absent Student Assistance Program (ASAP)

The goal of the Absent Student Assistance Program (ASAP) program is to improve school attendance by providing early intervention in response to student absenteeism. Much of the funding is used to hire deputies to contact the parents of absent students and to provide centralized coordination. The total direct expenses for the program were reduced from \$556,260 in FY 99 to \$429,249 in FY 00. (When the County's indirect costs are included, the total cost for the program in FY 00 will be \$566,888). The three partner school districts (Pflugerville, Del Valle and Austin) agreed to support the program at essentially the same level as in FY 99, resulting in FY 00 revenue of \$283,444. The primary changes in FY 00 will be for the schools to call students before Constables' visits, for all the deputies to be hired as temporaries, for the program coordination to be moved to Constable 5 from Criminal Justice Planning, and for more effort to be concentrated on older, at-risk students.

F. Workforce Investment

The Commissioners Court is continuing its major commitment to ensure that the County's compensation system is adequately funded. In FY 96, it became abundantly clear that County salaries were well below market in a number of critical areas. In FY 97, the Commissioners Court was unable to approve a market driven salary structure. However, in FY 98 the Court adopted a new, modernized compensation system that will continue into FY 00. The essential principle establishing this system is that job categories will regularly be matched to the market, and that the growth in individual salaries will be based on individual performance as opposed to across-the-board increases.

The cost to the County for health insurance benefits increased by \$2.0 million. This was due to increased medical and prescription costs, as well as employees accessing the health insurance benefits and using comparatively more expensive services than originally anticipated. County departmental budgets were asked to absorb a projected 7% increase, totaling approximately \$465,000; however, this internal funding was not enough to pay for the full cost the health insurance package which increased far above the projected 7% increase. The Commissioners Court needed to add approximately \$1.5 million on top of the departmental General Fund budgets in order to fund this increase.

1. Performance Based Pay

Over recent years, the Commissioners Court has been able to include an annual appropriation for Performance Based Pay increases equal to 3% of the salaries of all eligible employees. However, due to fiscal constraints, the Adopted Budget did not include this amount. The Commissioners Court funded 1.5% for all employees eligible to receive Performance Based Pay, requiring \$1.1 million to be added to the General Fund.

2. Elected Officials Salaries

There is a statutorily determined process for elected officials to receive pay increases. The Commissioners Court makes the determination regarding elected officials salary increases. Due to lack of legislative action, the District Judges did not receive a pay increase. The County Court-at-Law Judges' salaries are tied to the District Judges and they also did not receive a pay increase. Neither the District Attorney nor the County Attorney received a pay increase, and the Commissioners Court members voted to decline a pay raise. A voting majority of the Court decided that the other elected officials would receive the same 1.5% increase as regular staff employees. The specific salaries for all elected officials are contained in Section III - Other Material.

V. CAPITAL

Capital equipment and facilities improvements are funded from two basic sources - either from the General Fund or from issuing debt, as summarized below.

A. General Fund (CAR)

The General Fund has established a Capital Acquisition Resources account (CAR) for the purpose of funding capital equipment and facilities from current revenues. In FY 98, the amount appropriated to CAR was \$10.0 million. The level of CAR in FY 99 was \$7.9 million. The level established in the FY 00 Adopted Budget is \$7,720,109. Of this amount, \$2,110,745 related to FY 99 CAR projects were rebudgeted in FY 00 in order to continue and/or complete projects that experienced delays in FY 99.

A summary of the equipment and facility projects funded from CAR is shown below. The detailed list of individual equipment items or facility projects is located in the Appendix.

Table 5

Capital Equipment and Projects Included in the FY 00 Adopted Budget Capital Acquisition Resources Account (CAR)

Type of Project/Department	Amount
New and replacement vehicles, centrally budgeted in TNR	1,543,610
Greater Austin Area Telecommunications Network (GAATN) equipment and installation	950,000
Criminal Justice Center furniture	946,084
County-wide computer hardware and software, centrally budgeted in ITS	721,488
Integrated Justice Computer System	611,878
Facilities Management projects and equipment	569,524
Transportation and Natural Resources equipment/projects	446,882
911 - RDMT consultant, licenses, and COPS grant match	437,400
Other computer & telecommunications projects and equipment in ITS	303,767
Computer licenses	211,856
Sheriff's Office equipment and facility improvements	131,955
Computer equipment and other items for Civil Courts	128,252
Other equipment among 7 other departments	204,794
CAR Reserve	512,619
Total	\$7,720,109

In addition to the resources provided through the General Fund Capital Acquisition Resources account, the Road and Bridge Fund contains \$4,563,605 in various road and bridge equipment and projects. The Appendix contains a detailed listing of these capital projects and equipment.

B. Debt Financing

The second funding source for capital equipment and projects is using debt, either in the form of Certificates of Obligation or Bonds. This Adopted Budget includes the issuance of the following debt that will have an impact on FY 00:

- \$5,905,000 in Certificates of Obligation
- \$5,508,000 in Permanent Improvement and Road Bonds Authorized in 1997
- \$4,472,000 in Road Bonds Authorized in 1984

C. FY 00 Bond Issuances

1. November 1997 Bonds

In February 1997, the Commissioners Court established a 25 member Citizens Bond Project Advisory Committee. Their charge was to make recommendations on the size and content of a bond election for capital projects needed for the next five years. The Citizens Bond Committee recommended projects to the Commissioners Court. Using parameters established in the Count's debt policy, the Commissioners Court decided to authorize a bond election for a total of \$96,050,000 in projects. This amount was determined as fiscally prudent, to allow the County to remain within its debt capacity guidelines.

The bond election resulted in seven out of eight of these propositions being approved by the voters during the November 4, 1997 election. The total authorization approved by the voters was \$94,430,000. Of this authorization, \$80,645,000 has been issued, either in the form of Road Bonds, Permanent Improvement Bonds, or Certificates of Obligation in lieu of Bonds. This FY 00 Adopted Budget includes another installment of the November, 1997 voter approved bonds of \$5,508,000.

The status of each of the various bond propositions is shown below.

Table 6

STATUS OF VOTER APPROVED BONDS

Bond Proposition	Amount Originally Authorized	Amount Issued to Date	Amount For FY 00	Remaining Authorization
1984 Road Bonds	\$157,912,000	\$153,440,000	\$4,472,000	0
1993 CJC/Del Valle Bonds	67,700,000	67,700,000	0	0
1997 Voter Approved Bonds:				
Proposition 1 – Roads/Bridges	36,015,000	25,625,000	4,783,000	5,607,000
Proposition 2 – Parks	19,110,000	18,385,000	725,000	0
Proposition 3 – Juvenile Justice Ctr.	16,045,000	16,045,000	0	0
Proposition 5 – State Highway 130 Right of Way	4,000,000	1,330,000	0	2,670,000
Proposition 6 – State Highway 45 Right of Way	3,525,000	3,525,000	0	0
Proposition 7 – STARflight Hangar	2,035,000	2,035,000	0	0
Proposition 8 – Del Valle Improvements	13,700,000	13,700,000	0	0
Total for 1997 Voter Approved Bonds	\$94,430,000	\$80,645,000	\$5,508,000	\$8,277,000
Grand Total, All Bond Elections	\$320,042,000	\$301,785,000	\$9,980,000	\$8,277,000

2. 1984 Road CIP Program

In a 1984 County-wide election, voters authorized the County to issue \$157,912,000 of unlimited tax road bonds for certain specified projects. The CIP funds have been used to finance major improvements to existing highways and arterial streets within Travis County, focusing on three types of roadway improvements:

1. Working with the State to upgrade State highways and Farm-to-Market roads;
2. Widening county roads in the rapidly developing areas of the County; and
3. Upgrading rural arterials and bridges within the outer lying areas of the County.

Specific projects include low-water crossings, bridges, traffic safety, pedestrian and bicycle facilities and miscellaneous drainage and road improvements in each of the four precincts.

\$153,440,000 of the \$157,912,000 in voter approved bonds have been issued since 1984, either in the form of Road Bonds or Certificates of Obligation in lieu of Road Bonds. Therefore, \$4,472,000 of the voter approved bonds remain unissued. The remaining authorization of \$4,472,000 in 1984 Road Bonds are budgeted to be issued in FY 00 to complete the 1984 obligation.

3. FY 00 Certificates of Obligation

The FY 00 Certificates of Obligation proposed to be included in this Adopted Budget are for the following needs:

Table 7

PROJECTS FUNDED FROM FY 00 CERTIFICATES OF OBLIGATION

Project	Cost		
	5 year	20 year	Total
Exposition Center life safety projects	-	969,994	969,994
Parks effluent lines	-	650,000	650,000
FEMA flood way buyout	-	1,179,886	1,179,886
RDMT – CAD infrastructure	400,000	-	400,000
Integrated database equipment	475,000	-	475,000
Combined Communications Center	457,000	-	457,000
Intermediate Sanctions Center Telecommunications Equipment	314,000	-	314,000
County-wide computer needs	416,500	-	416,500
Vehicles and heavy equipment	478,000	-	478,000
County-wide facility improvements	358,600	-	358,600
Jail facility improvements	77,000	-	77,000
Play ground equipment	95,000	-	95,000
Issuance costs	18,900	15,120	34,020
Total	3,090,000	2,815,000	\$5,905,000

The table above does not include any resources that may be necessary to complete the Criminal Justice Center. Such information was not available as of the publishing of this Executive Summary.

VI. RESERVES

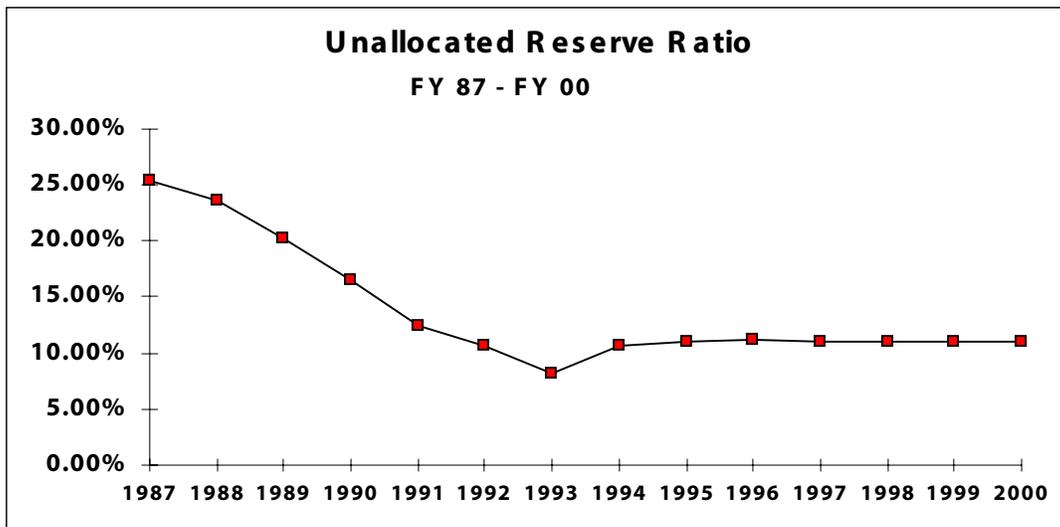
There are three types of regularly budgeted reserves: (1) Unallocated Reserve, (2) Allocated Reserve, and (3) the Capital Acquisition Resources Reserve account (CAR Reserve).

The Unallocated Reserve is not dedicated for any specific expenditure and is not intended to be expended except in the case of a disaster or dire emergency. It

sometimes is called “The Untouchable Reserve” and makes up most of the budgeted ending fund balance. The level of this reserve demonstrates the County's fiscal soundness, which in turn influences the County's bond rating. The Allocated Reserve, on the other hand, is dedicated to known or potential expenditures and some or all of the reserve is likely to be expended during the year. The Capital Acquisition Resources Reserve (CAR Reserve) is similar to the Allocated Reserve, but is instead used for one time capital expenditures. It is for known or potential expenditures needed for capital purchases as well as any authorized changes in approved capital purchases.

A. Unallocated Reserve

The County drew down its Unallocated Reserve during the late 1980's as a cushion to accommodate necessary programmatic requirements and economic conditions and to more closely match taxation with the timing of expenditures. Unallocated Reserve ratios declined significantly during that period as depicted below.



The County's bond and financial advisors have recommended that the County maintain an Unallocated Reserve level of between 8% and 12% for sound financial management. The Commissioners Court’s adopted Financial and Budgeting Guidelines state a goal for this reserve to be between 10% and 12%. With the general economy improving and as long as operating needs are reasonably met, it is an excellent time for the County to ensure that its Unallocated Reserve remain healthy in order to accommodate any shortfalls or economic downturns that history indicates are likely to occur in the future.

In FY 93, the reserve ratio was 8.12%. During the last five years, the Commissioners Court built up the Unallocated Reserve ratio to approximately 11.0%, and the Commissioners Court for FY 00 decided to retain this same percentage level in the Unallocated Reserve. The total FY 00 General Fund Unallocated Reserve is \$20,834,353.

The reserve ratios (per Standard and Poor's formula) showing the relationship between the Unallocated Reserve for the General Fund, Road and Bridge Fund, and the Debt Service Funds are displayed in the Appendix along with the adjusted expenses for each Fund.

The County's Unallocated Reserves calculations are based on budgeted expenditures in three funds: the General Fund, the Debt Service Fund, and the Road and Bridge Fund. These are the County's three largest operating funds. The Adopted Budget continues the practice over the last five years of budgeting Unallocated Reserves at 11% for the total of all three funds. However, the individual ratios for the three funds when viewed independently have not all been at 11%. In particular, the Debt Service Reserve has been historically much higher than 11%, while the General Fund has been lower than 11%. The Commissioners Court has been taking steps over recent years to rectify this imbalance.

The Adopted Budget includes two changes related to where the reserves are carried while still maintaining the overall reserve levels at 11%. The reasons for these changes are summarized below, and the specific reserve calculations are enclosed in the Appendix.

1. Road and Bridge Reserve

In FY 00, \$2.0 million of the Road and Bridge Unallocated Reserve has been moved from the Road and Bridge Fund back into the General Fund. This helps to improve the General Fund's ending fund balance and corrects for some of the drop in the ending fund balance in FY 99 resulting from the Road and Bridge Unallocated Reserve not being budgeted in the General Fund where it has historically been budgeted. The way this move has been accomplished is through reducing the previous year's \$3.8 million General Fund transfer to the Road and Bridge Fund by \$2.0 million, then reducing the Road and Bridge Reserve to zero, and increasing the General Fund Unallocated Reserve by \$2.0 million (the same amount).

It should be noted that the increases in the Road and Bridge Fund have allowed road and bridge related equipment to be funded out of this Special Fund, as opposed to the General Fund (Capital Acquisition Resources account) or funded through borrowed funds (Certificates of Obligation).

2. Debt Service Reserve

The second reserves change is to recognize that the Debt Service Fund has seen its Unallocated Reserves climb considerably, in no small part due to interest income earned on balances in bond funds. Again, it is advantageous to equalize the reserve levels between the General Fund and the Debt Service Fund. This is especially beneficial since the reserve ratio in the Debt Service Fund is so much higher than the 11% standard set by the Court. Furthermore, reserves in the Debt Service Fund can only be used for debt-related expenditures, while the Reserves in the General Fund are not as restricted and may be used for any lawful purpose. Thus, in the event of an

emergency, the Commissioners Court has more flexibility with its reserves in the General Fund than in the Debt Service Fund.

The Court's Financial and Budgeting Guidelines, approved in July, 1996 and reaffirmed in April, 1999, indicate that the goal of the Commissioners Court is to maintain an Unallocated Reserve equal to between 10% and 12% of the total budgeted expenses for the combined General Fund, Road and Bridge Fund, and Debt Service Funds. Historically, the individual reserve ratio for the Debt Service Fund has been higher than the reserve ratio for General Fund. The Commissioners Court has stated its intent that each of these two funds will eventually have reserves that are more equalized between the two funds.

In recognition of the circumstances outlined above, \$2 million of the Debt Service Reserve has been utilized to make debt service payments, which results in a decrease of approximately one half cent in the Interest and Sinking (I & S) tax rate (this is also known as the Debt Service Rate). The Effective Tax Rate calculation added the same amount to the Maintenance & Operating (M & O) tax rate. This action resulted in moving the I & S component of the Effective Tax Rate down and the M and O component of the Effective Tax Rate up by the same amount. Thus, the total combined rate neither went up nor decreased. The net effect of these actions is to increase the General Fund Unallocated Reserve by \$2 million and decrease the Debt Reserve by \$2 million. The Debt Service Fund Unallocated Reserve is 19.6% in the Adopted Budget.

B. Allocated Reserve

The FY 00 Adopted Budget includes an Allocated Reserve of \$2,329,393. This reserve is intended to be spent at least in part. It represents approximately 1% of the General Fund, and is an increase of \$751,113 above what was budgeted in FY 99. There are, however, potential claims against this Allocated Reserve. These claims are called "Earmarks" and are signals to the Commissioners Court that a department may have a justified need for a mid-year transfer of resources to their budget for a specific purpose. These "Earmarks" total \$1,002,930 and are summarized in the Appendix. These earmarks are likely to play a significant role in budget discussions with the Commissioners Court throughout FY 00.

The Adopted Budget has established seven special reserves totaling \$1,469,390 to ensure that resources are available in FY 01 that have not been fully funded in departmental budgets for FY 00. These reserves will avoid the "ratchet effect" of having "automatic" increases in FY 01 due to appropriations decisions that funded new activities for only part of the year in FY 00. These reserves are for Peace Officer Pay Scale increases (\$369,045), utilities at the Criminal Justice Center (\$159,468), TNR Parks program (\$126,601), Del Valle Health facility (\$334,505), Risk Management (\$400,000), Probate Master (\$29,523), and Performance Based Pay increases (\$50,248).

The Commissioners Court has also voted in FY 99 to ensure that any unspent funds that were dedicated to the Emergency Medical Services (EMS) program in FY 99 be

carried forward as a reserve in FY 00 for future EMS needs. This amounts to \$1,061,849 in the Adopted Budget.

A \$500,000 contingency reserve was established in FY 99 in the Capital Acquisition Resources account for the Integrated Justice System. These resources were not needed in FY 99, but they were rebudgeted as an Allocated Reserve in FY 00.

C. Capital Acquisition Resources account (CAR) Reserve

The General Fund appropriation for CAR includes a reserve to be used for additional capital purchases or projects that are developed during the year or to pay for cost changes in already approved projects. The Adopted Budget includes a CAR reserve of \$512,619, which is essentially the same as last year. The earmarks against this reserve total \$112,218 and are outlined in the Appendix.

VII. PROPERTY TAX RATE

A. Tax Base and the Impact on the Homeowner

The total taxable value for all Travis County property has increased from \$38.2 billion in 1998 to \$42.2 billion in 1999, as certified by the Travis Central Appraisal District. This value continues the trend of a rebound in the County tax base as the economic recovery continues.

The table below depicts the impact of the Effective Tax Rate of \$.4988 per \$100 of taxable value on the average residential homeowner declaring his or her house as a homestead.

Table 8

IMPACT OF FY 00 TAX RATES ON AVERAGE HOMESTEAD OWNER

(From Travis Central Appraisal District Certified Tax Roll)

	1998	1999	Difference	% Change
Average Appraised Value of a Homestead	\$130,446	\$137,249	\$6,803	5.2%
Average Taxable Value After 20% Homestead Exemption	\$104,357	\$109,799	\$5,442	5.2%
Tax Rate	0.5143	0.4988	(0.0155)	(3.0%)
Annual Tax	\$536.71	\$547.68	\$10.97	2.0%
Monthly Tax	\$44.73	\$45.64	\$0.91	2.0%

The FY 00 Adopted Budget tax rate has decreased from the current \$.5143 per hundred of taxable value to \$.4988, equaling a decrease of \$.0155 or 3%. Based on information supplied by the Travis Central Appraisal District, the owner of an average homestead valued at \$137,249 will see a small 2% increase in their annual property tax bill from \$536.71 per year to \$547.68 per year as a result of this tax rate coupled with higher appraised values. This equals \$10.97 per year or 91 cents per month.

Table 9

ADOPTED BUDGET TAX RATES FOR TRAVIS COUNTY
(Cents per \$100 of Appraised Value)

	Adopted FY 99 Rate	Adopted FY 00 Rate	Difference	% Change
Operating Rate	\$.3865	\$.3861	(\$.0004)	(.4%)
Debt Service Rate	<u>\$.1278</u>	<u>\$.1127</u>	<u>(\$.0151)</u>	<u>(11.8%)</u>
Total Tax Rate	\$.5143	\$.4988	(\$.0155)	(3.0%)