

TRAVIS COUNTY
AUDITOR'S OFFICE

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COUNTY AUDITOR



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To: Commissioners Court
From: Susan Spataro
County Auditor *JS*
Subject: Fifth Revenue Estimate
Date: September 21, 2005

Attached is the Fifth Revenue Estimate for the FY 2006 budget process. The changes in this Estimate reflect the Court's actions during and after Budget Mark-Up.

General Fund

The total General Fund is approximately \$361.9 million, an increase of almost \$13 million from the Fourth Estimate. The Beginning Balance is \$49 million, and Current Revenues are just under \$312.9 million.

- The M&O tax rate has been set at 39.94 cents in accordance with the Court's actions during Mark-Up.

Significant items that have been added are:

- transfers of \$300,000 from the Health Facilities Corporation and a \$50,000 transfer from CAPSO funds,
- revenue from new TCSO officers. This revenue is deposited into the Road & Bridge Fund, and a transfer to the General Fund has been included in accordance with an opinion from the County Attorney's Office.
- increased revenue for the revised hourly fee for off-duty officers,
- revenue for the Probate Judge's being elected the Presiding Judge of the Statutory Probate Courts in Texas as of January 1, 2006,
- two approved District Attorney contracts with the City of Austin plus renewal of the Texas Mutual Insurance contract, and

- Budget Request packages for JP4/Constable 4 and for Constable 1. Both of these Requests were approved during Mark-Up.

Other Funds

- The Risk Management Fund has been slightly revised.
- The Employee Health Insurance Fund now reflects revenue based on actual FY 2006 Open Enrollment information.
- For the first time, we are budgeting projects for the new Subdivision Parkland Fund (Fund 474). It will work just like the Contractual Capital Projects Fund, Fund 475.

A few line items in several Funds have been increased based on year-to-date numbers or other new information.

attachment

TRAVIS COUNTY AUDITOR'S OFFICE
 FY 2006 REVENUE ESTIMATE

	FY 2005 Budget	Fifth Revenue Estimate	
GENERAL FUND	\$337,693,358	\$361,882,212	
BEGINNING BALANCE	\$50,435,953	\$49,005,848	
CURRENT PROPERTY TAXES	230,596,831	248,444,473	
OTHER REVENUES	56,660,574	64,431,891	Page
LAW LIBRARY FUND	1,126,298	1,328,125	3
DISPUTE RESOLUTION CENTER FUND	288,741	367,816	3
TRAVIS COUNTY COUNSELING CENTER FUND	679,367	638,141	3
JUVENILE FEE FUND	234,938	266,444	3
JJAEP FUND	2,044,080	1,718,211	3
CTY CLERK RECORDS MGMNT & PRESERV FUND	1,714,121	1,469,583	4
LCRA-TC PARKS CIP FUND	2,862,308	2,366,135	4
RECORDS MGMNT & PRESERVATION FUND	425,132	467,562	4
COURTHOUSE SECURITY FUND	1,780,578	1,915,074	4
COURT REPORTER FUND	402,086	477,081	4
JUVENILE DEFERRED PROSECUTION FUND	21,956	30,756	4
BALCONES CANYONLAND PRESERVATION FUND	7,327,681	9,293,696	5
LEOSE-COMMISSIONERS COURT FUND	1,808	3,180	5
JUVENILE DELINQUENCY PREVENTION FUND	77	108	5
PROFESSIONAL PROSECUTORS FUND	50,850	50,850	5
MARY QUINLAN PARK FUND	264,450	265,450	5
JUDICIARY FEE FUND-PROBATE	206,215	419,063	5
JUSTICE COURT TECHNOLOGY FUND	464,218	697,577	6
TRUANCY COURT FUND	236,249	235,672	6
DISTRICT CLERK RECORDS MGMT FUND	109,490	210,324	6
ELECTIONS CONTRACT FUND	1,591,925	326,574	6
COUNTY CLERK ARCHIVAL FUND	2,046,875	1,759,218	6
FAMILY PROTECTION FUND	84,740	97,911	6
VITAL STATISTIC PRESERVATION FUND	7,356	12,379	6
FIRE CODE FUND	74,932	145,982	7
JUSTICE CT. BUILDING SECURITY FUND	0	32,389	7
ROAD AND BRIDGE FUND	24,325,261	23,528,220	7
DEBT SERVICE FUND	68,730,293	70,017,033	7
TX EXPOSITION AND HERITAGE CENTER FUND	997,192	1,154,524	7
RISK MANAGEMENT FUND	12,809,739	13,595,388	8
HOSPITAL AND INSURANCE FUND	38,342,713	48,807,721	8
CAPITAL PROJECT FUNDS	75,609,927	62,245,588	9

Tax Rate=	49.93	cents
M&O	39.94	
Debt Service (I&S)	9.99	

FY 2006 Revenue Estimate-General Fund

	0	Fifth Revenue Estimate	Difference from FY 2005
Beginning Balance Total	\$50,435,953	\$49,005,848	(\$1,430,105)
T Taxes	\$240,524,531	\$258,368,723	\$17,844,192
Y Intergovernmental	1,501,151	1,241,749	(259,402)
P Charges for Services	36,724,273	42,301,933	5,577,660
E Fines	785,400	755,000	(30,400)
Interest Income	3,121,575	5,634,925	2,513,350
Miscellaneous Revenue	1,224,983	1,247,573	22,590
Other Financing Sources	3,375,492	3,326,461	(49,031)
New Revenue	\$287,257,405	\$312,876,364	\$25,618,959
Total Resources	\$337,693,358	\$361,882,212	\$24,188,854
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Beginning Balance Total	\$50,435,953	\$49,005,848	(\$1,430,105)
County Auditor	\$142,339	\$136,450	(5,889)
County Treasurer	276,400	289,600	13,200
Tax Collector	240,998,731	259,534,337	18,535,606
PBO	2,823,845	4,988,153	2,164,308
Commissioner's Ct Gen Adm	7,704,945	8,191,464	486,519
Info. & Telecomm. Systems	1,640,800	1,622,800	(18,000)
D Facilities Management	180,395	39,000	(141,395)
E Purchasing	350,000	425,000	75,000
P County Attorney	3,650,627	3,275,164	(375,463)
A County Clerk	4,863,045	6,964,502	2,101,457
R District Clerk	2,019,293	2,616,605	597,312
T Civil Courts	390,500	400,000	9,500
M District Attorney	792,320	684,518	(107,802)
E Criminal Courts	430,350	488,000	57,650
N Probate Court	54,500	85,065	30,565
T Justice of Peace 1	117,500	169,210	51,710
Justice of Peace 2	304,570	316,628	12,058
Justice of Peace 3	347,922	422,452	74,530
Justice of Peace 4	102,724	127,558	24,834
Justice of Peace 5	229,842	206,487	(23,355)
Constable 1	408,061	500,255	92,194
Constable 2	525,688	566,176	40,488
Constable 3	517,480	544,228	26,748
Constable 4	277,275	342,208	64,933
Constable 5	2,114,631	2,112,500	(2,131)
Sheriff	6,114,518	7,233,163	1,118,645
Medical Examiner	1,722,500	1,603,500	(119,000)
CSCD	0	2,000	2,000
TCCES (SACA div.)	942,043	999,588	57,545
Pretrial Services	335,000	365,000	30,000
Juvenile Court	495,700	639,800	144,100
Emergency Services	53,626	83,192	29,566
Trans. & Natural Resources	3,388,324	3,272,639	(115,685)
Records Mgmt & Comm Res.	650	5,825	5,175
Health and Human Services	502,530	525,531	23,001
Emergency Medical Services	2,054,700	2,635,432	580,732
Criminal Courts/Legal Mandate	384,031	462,334	78,303
New Revenue	\$287,257,405	\$312,876,364	\$25,618,959
Total Resources	\$337,693,358	\$361,882,212	\$24,188,854

FY 2006 Revenue Estimate - Other Funds/Debt Service

<u>Fund Name/Number</u>	<u>Revenue Type</u>	<u>0</u>	<u>Fifth Revenue Estimate</u>	<u>Difference from FY 2005</u>
Law Library Fund (011)	Beginning Balance	\$378,298	\$518,125	\$139,827
	Charges for Services	743,000	798,000	55,000
	Interest Income	5,000	12,000	7,000
	New Revenue	748,000	810,000	62,000
	Total Resources	\$1,126,298	\$1,328,125	\$201,827
Dispute Resolution Fund (016)	Beginning Balance	\$3,331	\$31,593	\$28,262
	Charges for Services	197,930	291,958	94,028
	Interest Income	750	600	(150)
	Miscellaneous Revenue	3,400	2,000	(1,400)
	Other Financing Sources	83,330	41,665	(41,665)
	New Revenue	285,410	336,223	50,813
Total Resources	\$288,741	\$367,816	\$79,075	
TC Counseling Center Fund (017)	Beginning Balance	\$141,674	\$135,051	(\$6,623)
	Charges for Services	502,883	466,790	(36,093)
	Interest Income	2,810	4,300	1,490
	Other Financing Sources	32,000	32,000	0
	New Revenue	537,693	503,090	(34,603)
	Total Resources	\$679,367	\$638,141	(\$41,226)
Juvenile Fee Fund (021)	Beginning Balance	\$217,938	\$244,444	\$26,506
	Charges for Services	15,000	17,000	2,000
	Interest Income	2,000	5,000	3,000
	New Revenue	17,000	22,000	5,000
	Total Resources	\$234,938	\$266,444	\$31,506
JJAEP Fund (023)	Beginning Balance	\$1,283,322	\$1,495,453	\$212,131
	Intergovernmental	588,000	50,000	(538,000)
	Interest Income	12,000	12,000	0
	Other Financing Sources	160,758	160,758	0
	New Revenue	760,758	222,758	(538,000)
	Total Resources	\$2,044,080	\$1,718,211	(\$325,869)

FY 2006 Revenue Estimate - Other Funds/Debt Service

<u>Fund Name/Number</u>	<u>Revenue Type</u>	<u>0</u>	<u>Fifth Revenue Estimate</u>	<u>Difference from FY 2005</u>
CC. Records Mgmt. & Preserv. Fund (028)	Beginning Balance	\$422,621	\$331,383	(\$91,238)
	Charges for Services	1,280,000	1,123,000	(157,000)
	Interest Income	11,500	12,800	1,300
	Other Financing Sources	0	2,400	2,400
	New Revenue	1,291,500	1,138,200	(153,300)
	Total Resources	\$1,714,121	\$1,469,583	(\$244,538)
LCRA-TC Parks CIP Fund (029)	Beginning Balance	\$2,540,599	\$2,077,320	(\$463,279)
	Charges for Services	251,709	238,815	(12,894)
	Interest Income	70,000	50,000	(20,000)
	New Revenue	321,709	288,815	(32,894)
	Total Resources	\$2,862,308	\$2,366,135	(\$496,173)
	Records Mgmt. & Preservation Fund (030)	Beginning Balance	\$140,632	\$163,162
Charges for Services		283,000	301,000	18,000
Interest Income		1,500	3,400	1,900
New Revenue		284,500	304,400	19,900
Total Resources		\$425,132	\$467,562	\$42,430
Courthouse Security Fund (031)		Beginning Balance	\$107,769	\$4,920
	Charges for Services	547,445	544,149	(3,296)
	Interest Income	2,000	4,000	2,000
	Other Financing Sources	1,123,364	1,362,005	238,641
	New Revenue	1,672,809	1,910,154	237,345
	Total Resources	\$1,780,578	\$1,915,074	\$134,496
Court Reporter Svc. Fund (036)	Beginning Balance	\$98,386	\$147,081	\$48,695
	Charges for Services	302,500	327,000	24,500
	Interest Income	1,200	3,000	1,800
	New Revenue	303,700	330,000	26,300
	Total Resources	\$402,086	\$477,081	\$74,995
	Juvenile Deferred Prosecution Fund (037)	Beginning Balance	\$15,856	\$23,356
Charges for Services		6,000	7,000	1,000
Interest Income		100	400	300
New Revenue		6,100	7,400	1,300
Total Resources		\$21,956	\$30,756	\$8,800

FY 2006 Revenue Estimate - Other Funds/Debt Service

<u>Fund Name/Number</u>	<u>Revenue Type</u>	<u>0</u>	<u>Fifth Revenue Estimate</u>	<u>Difference from FY 2005</u>
Balcones Canyonland Preserv. Fund (038)	Beginning Balance	\$2,429,673	\$3,015,656	\$585,983
	Intergovernmental	800,821	1,392,100	591,279
	Interest Income	30,000	30,000	0
	Miscellaneous Revenue	110,243	0	(110,243)
	Other Financing Sources	3,956,944	4,855,940	898,996
	New Revenue	4,898,008	6,278,040	1,380,032
	Total Resources	\$7,327,681	\$9,293,696	\$1,966,015
LEOSE Comm. Ct. Fund (041)	Beginning Balance	\$908	\$2,280	\$1,372
	Intergovernmental	900	900	0
	New Revenue	900	900	0
	Total Resources	\$1,808	\$3,180	\$1,372
Juvenile Delinquency Prevent. Fund (043)	Beginning Balance	\$62	\$83	\$21
	Charges for Services	15	25	10
	Interest Income	0	0	0
	New Revenue	15	25	10
	Total Resources	\$77	\$108	\$31
Professional Prosecutors Fund (047)	Beginning Balance	\$0	\$0	\$0
	Other Financing Sources	50,850	50,850	0
	New Revenue	50,850	50,850	0
	Total Resources	\$50,850	\$50,850	\$0
Mary Quinlan Park Fund (048)	Beginning Balance	\$264,450	\$260,450	(\$4,000)
	Miscellaneous Revenue	0	5,000	5,000
	New Revenue	0	5,000	5,000
	Total Resources	\$264,450	\$265,450	\$1,000
Judiciary Fee Fund-Probate Fund (049)	Beginning Balance	\$143,915	\$294,063	\$150,148
	Charges for Services	60,000	120,000	60,000
	Interest Income	2,300	5,000	2,700
	New Revenue	62,300	125,000	62,700
	Total Resources	\$206,215	\$419,063	\$212,848

FY 2006 Revenue Estimate - Other Funds/Debt Service

<u>Fund Name/Number</u>	<u>Revenue Type</u>	<u>0</u>	<u>Fifth Revenue Estimate</u>	<u>Difference from FY 2005</u>
Justice Court Technology Fund (050)	Beginning Balance	\$304,856	\$481,621	\$176,765
	Charges for Services	157,062	211,956	54,894
	Interest Income	2,300	4,000	1,700
	New Revenue	159,362	215,956	56,594
	Total Resources	\$464,218	\$697,577	\$233,359
Truancy Court Fund (054)	Beginning Balance	\$73,955	\$70,624	(\$3,331)
	Charges for Services	129,656	129,656	0
	Interest Income	0	1,500	1,500
	Other Financing Sources	32,638	33,892	1,254
	New Revenue	162,294	165,048	2,754
	Total Resources	\$236,249	\$235,672	(\$577)
District Clerk Records Mgmt Fund (055)	Beginning Balance	\$51,490	\$134,824	\$83,334
	Charges for Services	58,000	74,000	16,000
	Interest Income	0	1,500	1,500
	New Revenue	58,000	75,500	17,500
	Total Resources	\$109,490	\$210,324	\$100,834
Elections Contract Fund (056)	Beginning Balance	\$222,631	\$321,574	\$98,943
	Charges for Services	1,369,294	0	(1,369,294)
	Interest Income	0	5,000	5,000
	New Revenue	1,369,294	5,000	(1,364,294)
	Total Resources	\$1,591,925	\$326,574	(\$1,265,351)
County Clerk Archival Fund (057)	Beginning Balance	\$795,375	\$639,218	(\$156,157)
	Charges for Services	1,250,000	1,100,000	(150,000)
	Interest Income	1,500	20,000	18,500
	New Revenue	1,251,500	1,120,000	(131,500)
	Total Resources	\$2,046,875	\$1,759,218	(\$287,657)
Family Protection Fund (058)	Beginning Balance	\$37,040	\$46,711	\$9,671
	Charges for Services	47,700	50,000	2,300
	Interest Income	0	1,200	1,200
	New Revenue	47,700	51,200	3,500
	Total Resources	\$84,740	\$97,911	\$13,171
Vital Statistic Preservation Fund (063)	Beginning Balance	\$3,381	\$7,738	\$4,357
	Charges for Services	3,975	4,541	566
	Interest Income	0	100	100
	New Revenue	3,975	4,641	666
	Total Resources	\$7,356	\$12,379	\$5,023

FY 2006 Revenue Estimate - Other Funds/Debt Service

<u>Fund Name/Number</u>	<u>Revenue Type</u>	<u>0</u>	<u>Fifth Revenue Estimate</u>	<u>Difference from FY 2005</u>
Fire Code Fund (064)	Beginning Balance	\$0	\$0	\$0
	Charges for Services	74,932	145,982	71,050
	New Revenue	74,932	145,982	71,050
	Total Resources	\$74,932	\$145,982	\$71,050
Justice Ct Building Security Fund (066)	Beginning Balance	\$0	\$0	\$0
	Charges for Services	0	32,389	32,389
	Interest Income	0	0	0
	New Revenue	0	32,389	32,389
	Total Resources	\$0	\$32,389	\$32,389
Road and Bridge Fund (099)	Beginning Balance	\$7,259,277	\$5,045,215	(\$2,214,062)
	Intergovernmental	75,000	75,600	600
	Charges for Services	11,575,000	11,575,000	0
	Fines	5,290,984	6,515,405	1,224,421
	Interest Income	125,000	275,000	150,000
	Miscellaneous Revenue	0	42,000	42,000
	New Revenue	17,065,984	18,483,005	1,417,021
	Total Resources	\$24,325,261	\$23,528,220	(\$797,041)
Debt Service Fund (394)	Beginning Balance	\$6,665,042	\$6,730,447	\$65,405
	Current Property Taxes	61,212,977	62,142,220	929,243
	Delinquent Property Taxes	568,801	453,750	(115,051)
	Interest Income	283,473	690,616	407,143
	Other Financing Sources	0	0	0
	New Revenue	62,065,251	63,286,586	1,221,335
	Total Resources	\$68,730,293	\$70,017,033	\$1,286,740
TX Expo/Heritage Center Fund (501)	Beginning Balance	\$52,392	\$140,144	\$87,752
	Charges for Services	355,000	414,400	59,400
	Interest Income	300	500	200
	Miscellaneous Revenue	589,500	474,480	(115,020)
	Other Financing Sources	0	125,000	125,000
	New Revenue	944,800	1,014,380	69,580
	Total Resources	\$997,192	\$1,154,524	\$157,332

FY 2006 Revenue Estimate - Other Funds/Debt Service

<u>Fund Name/Number</u>	<u>Revenue Type</u>	<u>0</u>	<u>Fifth Revenue Estimate</u>	<u>Difference from FY 2005</u>
Risk Management Fund (525)	Beginning Balance	\$7,237,703	\$7,521,021	\$283,318
	Interest Income	247,500	799,698	552,198
	Misc. Revenue (Premiums)	5,324,536	5,274,669	(49,867)
	New Revenue	5,572,036	6,074,367	502,331
	Total Resources	\$12,809,739	\$13,595,388	\$785,649
Hospital and Insurance Fund (526)	Beginning Balance	\$4,000,000	\$12,500,000	\$8,500,000
	Interest Income	50,000	200,000	150,000
	Misc. Revenue (Premiums)	34,292,713	36,107,721	1,815,008
	Other Financing Sources	0	0	0
	New Revenue	34,342,713	36,307,721	1,965,008
Total Resources	\$38,342,713	\$48,807,721	\$10,465,008	

FY2006 REVENUE ESTIMATE-CAPITAL PROJECTS

Fund Number	Project No.	Beginning Balance*	New Revenue		Fifth Revenue Estimate
			Charges for Services	Misc. Rev	
404		218,249			218,249
406		190,103			190,103
413		19,926			19,926
422		109,015			109,015
423		5,445			5,445
425		58,757			58,757
427		24,480			24,480
428		43,705			43,705
430		157,936			157,936
431		335,188			335,188
432		205,047			205,047
433		44,088			44,088
434		58,293			58,293
435		412,797			412,797
437		536,308			536,308
438		57,411			57,411
439		4,854,407			4,854,407
440		192,617			192,617
441		196,330			196,330
443		25,199			25,199
444		741,195			741,195
445		0			0
446		37,747			37,747
449		132,808			132,808
450		864,240			864,240
451		82,709			82,709
452		1,756,485			1,756,485
453		128,568			128,568
454		759,520			759,520
455		18,274			18,274
456		2,546,687			2,546,687
457		331,066			331,066
458		1,303,969			1,303,969
459		1,943,809			1,943,809
460		4,399,149			4,399,149
461		1,650,734			1,650,734
463		3,844,645			3,844,645
464		1,621,057			1,621,057
465		10,688,064			10,688,064
466		29,407			29,407
467		705,192			705,192
468		4,273,602			4,273,602
469		3,770,772			3,770,772
470		3,255,857			3,255,857
471		1,140,878			1,140,878
Subtotal	Funds 404-471	53,771,735	0	0	53,771,735

FY2006 REVENUE ESTIMATE-CAPITAL PROJECTS

Project Name	Project No.	Beginning Balance*	New Revenue		Fifth Revenue Estimate
			Charges for Services	Misc. Rev	
Fund 474					
Dink Pearson, Gitty	XDPN01		455		455
East Metro Park Cap Acre	XEMP01		602		602
Hamilton Pool, Googins	XHAM01		237		237
Hamilton Pool, Peurifoy	XHAM02		331		331
Hamilton Pool, Cypress	XHAM03		218		218
Manch. Gardens, Rancho Alto	XMGD01		18,584		18,584
Mary Quinlan, SLC	XMQN01		60,192		60,192
Pace Bend, Aubrey Homes	XPBN01		196		196
R. Moya, Dewberry	XRMP01		878		878
Selma Hughes, T Woodrow	XSHU01		16,380		16,380
Subtotal Fund 474		0	98,073	0	98,073
Fund 475					
Ferguson Lane/Tuscany Way	X1L002	0	770,774		770,774
Cameron Rd Extension	X1L004	70,622			70,622
Howard La/Scofield Utility Adj	X1L006	15,266			15,266
Pflugerville/Pecan Street	X2L010	40,000			40,000
Grand Ave. Pkway	X2L014	140,000			140,000
Gattis School Road	X2L020	390,752			390,752
Grandview Hills Rd Maint.	X0M001	11,000			11,000
N183 L'fill Remediation	X1A001	7,985		69,024	77,009
Old Kimbro Road Improvement	X1L005	0		104,574	104,574
Giles Rd Dump Site/Walnut Ck Ero.	X1L007	97,210			97,210
Walnut Creek Erosion Proj.	X1L008	14,000			14,000
Howard/Scofield (COA-Developers)	X1L010	97,274			97,274
East Metro Park Operation	X1L011	0		30,975	30,975
Kennedy Rid. Drainage Relocate	X1L012	0		17,000	17,000
Old Manor Rd Reconstruction	X1R001	0		42,400	42,400
Wells Branch/K'worth	X2B001	0		500,000	500,000
Wells Branch/H'wilde(Milburn)	X2L009	0		315,851	315,851
Gattis School Road	X2L015	0		143,296	143,296
Wells B Pkwy/H'wilde Bl. (Sealy)	X2L017	0		1,843,661	1,843,661
Wells B Pkwy/H'wilde Bl. (N'town)	X2L018	0		2,631,948	2,631,948
Anderson Mill Rd/RM 620	X2L019	0		23,485	23,485
Howard La/Private Dev	X2R005	0		27,089	27,089
Pflugerville Loop	X2R007	13,798		162,984	176,782
Panther Hollow/Riv Pl.	X2R008	0		18,649	18,649
Reed Park Rd	X2R011	0		50,000	50,000
Park Dr Alignment Correction	X3L012	3,448			3,448
RM 3238 (H. Pool Road)	X3L015	0		393,921	393,921
McKinney Falls Pkwy Improve.	X4L003	25,000			25,000
RM969 & FM 1327	X4L005	0		303,794	303,794
Subtotal Fund 475		926,355	770,774	6,678,651	8,375,780
Total		54,698,090	868,847	6,678,651	62,245,588

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