

TRAVIS COUNTY
AUDITOR'S OFFICE

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COUNTY AUDITOR



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To: Commissioners Court

From: Susan Spataro
County Auditor

Subject: Fifth Revenue Estimate

Date: September 15, 2008

Attached is the Fifth Revenue Estimate for the FY 2009 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 \$450.75 million, an increase of just over \$13 million from the Fourth Estimate. The Beginning Balance is \$57.65 million, and Current Revenues are \$393.1 million. The \$1.7 million gain in the Beginning Balance is created by PBO's rebudgeting expenditures into FY 2009.

- The M&O tax rate has been set at 41.22 cents in accordance with the Court's actions during Mark-Up. The gain to the General Fund from increasing the tax rate from the 40.06 cents in the Fourth Revenue Estimate is \$10.74 million.

Significant items that have been added are:

- Additional revenue resulting from the Court's approval of the 2009 Sheriff's and Constables' Civil Fee schedule,
- The Budget Request package for Constable 3 that was approved during Mark-Up, and
- Revenue from the renewal of two on-going District Attorney contracts: the "Downtown Attorney" contract with the City of Austin which the City Council has approved for two more years, and the interlocal agreement with Texas Mutual Insurance Company (formerly the Texas Workers Compensation Insurance Fund).

Other Funds

- The Risk Management Fund has been slightly revised.
- The Employee Health Insurance Fund now reflects revenue based on actual FY 2009 Open Enrollment information.

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 2009 REVENUE ESTIMATE

	FY 2008 Budget	Fifth Revenue Estimate	
GENERAL FUND	\$437,637,202	\$450,754,725	
BEGINNING BALANCE	\$72,063,810	\$57,653,212	
CURRENT PROPERTY TAXES	285,966,541	313,728,852	
OTHER REVENUES	79,606,851	79,372,661	Page
LAW LIBRARY FUND	1,401,788	1,267,699	3
DISPUTE RESOLUTION CENTER FUND	413,156	430,902	3
VOTER REGISTRATION FUND	121,760	164,386	3
JUVENILE FEE FUND	345,540	371,006	3
JJAEP FUND	2,167,654	2,235,374	3
CTY CLERK RECORDS MGMNT & PRESERV FUND	1,651,065	1,224,500	4
LCRA-TC PARKS CIP FUND	2,758,126	2,886,572	4
RECORDS MGMNT & PRESERVATION FUND	506,478	528,831	4
COURTHOUSE SECURITY FUND	2,325,262	2,518,656	4
COURT REPORTER FUND	520,981	497,974	4
JUVENILE DEFFERED PROSECUTION FUND	52,416	59,789	4
BALCONES CANYONLAND PRESERVATION FUND	26,515,358	10,784,488	5
LEOSE-COMMISSIONERS COURT FUND	2,332	1,783	5
JUVENILE DELINQUENCY PREVENTION FUND	99	133	5
PROFESSIONAL PROSECUTORS FUND	65,416	65,774	5
MARY QUINLAN PARK FUND	277,449	274,467	5
JUDICIARY FEE FUND-PROBATE	304,110	299,568	5
JUSTICE COURT TECHNOLOGY FUND	998,444	980,197	6
TRUANCY COURT FUND	213,873	194,696	6
DISTRICT CLERK RECORDS MGMT FUND	326,322	417,724	6
ELECTIONS CONTRACT FUND	1,513,082	1,811,654	6
COUNTY CLERK ARCHIVAL FUND	1,361,581	1,292,177	6
FAMILY PROTECTION FUND	87,857	56,833	6
DRUG COURT PROGRAM FUND	169,762	163,644	7
PROBATE GUARDIANSHIP FUND	68,800	129,666	7
VITAL STATISTIC PRESERVATION FUND	22,150	29,645	7
FIRE CODE FUND	270,718	209,769	7
CHILD ABUSE PREVENTION FUND	222	739	7
JUSTICE CT. BUILDING SECURITY FUND	119,450	173,905	7
HEALTH FOOD PERMITS	0	149,540	8
ROAD AND BRIDGE FUND	23,589,476	24,565,251	8
DEBT SERVICE FUND	80,707,196	81,828,429	8
TX EXPOSITION AND HERITAGE CENTER FUND	1,126,601	1,589,267	8
RISK MANAGEMENT FUND	18,491,123	18,678,472	8
EMPLOYEE HEALTH BENEFIT FUND	70,683,196	68,982,664	9
CAPITAL PROJECT FUNDS	172,170,236	102,760,416	10

Tax Rate=	41.22	cents
M&O	33.94	
Debt Service (I&S)	7.28	

FY 2009 Revenue Estimate - General Fund

		FY 2008 Budget	Fifth Revenue Estimate	Difference from FY 2008
Beginning Balance Total		\$ 72,063,810	\$57,653,212	\$ (14,410,598)
T	Taxes	\$297,486,541	\$325,761,852	28,275,311
Y	Intergovernmental	1,766,323	1,389,209	(377,114)
P	Charges for Services	48,483,418	52,000,292	3,516,874
E	Fines	902,948	852,468	(50,480)
	Interest Income	11,339,850	7,562,794	(3,777,056)
	Miscellaneous Revenue	2,223,825	2,066,205	(157,620)
	Other Financing Sources	3,370,487	3,468,693	98,206
	New Revenue	\$ 365,573,392	\$393,101,513	\$ 27,528,121
	Total Resources	\$ 437,637,202	\$450,754,725	\$ 13,117,523
Beginning Balance Total				
Beginning Balance Total		\$ 72,063,810	\$57,653,212	\$ (14,410,598)
	County Auditor	\$120,825	\$118,024	(2,801)
	County Treasurer	502,234	532,913	30,679
	Tax Collector	300,055,357	328,427,634	28,372,277
	PBO	9,821,471	6,383,663	(3,437,808)
	Commissioner's Ct Gen Adm	9,766,886	10,383,065	616,179
	Human Resources	5,000	5,000	0
	Info. & Telecomm. Systems	1,628,500	1,628,500	0
D	Facilities Management	110,097	104,097	(6,000)
E	Purchasing	320,000	308,000	(12,000)
P	County Attorney	2,715,202	2,357,644	(357,558)
A	County Clerk	7,993,302	7,094,802	(898,500)
R	District Clerk	2,395,110	2,453,500	58,390
T	Civil Courts	270,000	270,000	0
M	District Attorney	989,323	698,963	(290,360)
E	Criminal Courts	604,767	593,525	(11,242)
N	Probate Court	110,565	117,947	7,382
T	Justice of Peace 1	184,023	253,400	69,377
	Justice of Peace 2	506,530	519,478	12,948
	Justice of Peace 3	506,695	449,275	(57,420)
	Justice of Peace 4	167,544	203,239	35,695
	Justice of Peace 5	300,539	319,097	18,558
	Constable 1	454,300	462,148	7,848
	Constable 2	862,319	841,937	(20,382)
	Constable 3	755,000	887,050	132,050
	Constable 4	351,920	362,675	10,755
	Constable 5	2,295,750	2,517,300	221,550
	Sheriff	8,020,498	8,079,827	59,329
	Medical Examiner	1,554,008	1,873,040	319,032
	CSCD	4,100	4,500	400
	TCCES	1,510,478	1,572,986	62,508
	Pretrial Services	528,000	510,000	(18,000)
	Juvenile Court	571,100	676,095	104,995
	Emergency Services	205,000	222,000	17,000
	Trans. & Natural Resources	3,496,755	3,305,664	(191,091)
	Records Mgmt & Comm Res.	5,449	5,400	(49)
	Health and Human Services	819,125	314,470	(504,655)
	Emergency Medical Services	4,636,853	7,770,888	3,134,035
	Civil Courts/Legal Mandate	53,767	53,767	0
	Criminal Courts/Legal Mandate	375,000	420,000	45,000
	New Revenue	\$ 365,573,392	\$393,101,513	\$ 27,528,121
	Total Resources	\$ 437,637,202	\$450,754,725	\$ 13,117,523

FY 2009 Revenue Estimate - Other Funds/Debt Service

<u>Fund Name</u>	<u>Fund #</u>	<u>Revenue Type</u>	<u>FY 2008 Budget</u>	<u>Fifth Revenue Estimate</u>	<u>Difference from FY 2008</u>
Law Library Fund	011	Beginning Balance	\$519,788	\$407,699	(112,089)
		Charges for Services	854,000	845,000	(9,000)
		Interest Income	28,000	15,000	(13,000)
		New Revenue	882,000	860,000	(22,000)
		Total Resources	\$1,401,788	\$1,267,699	(134,089)
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Dispute Resolution	016	Beginning Balance	\$42,166	\$35,277	(6,889)
		Charges for Services	322,125	346,404	24,279
		Interest Income	3,800	3,356	(444)
		Miscellaneous Revenue	3,400	4,200	800
		Other Financing Sources	41,665	41,665	0
		New Revenue	370,990	395,625	24,635
Total Resources	\$413,156	\$430,902	17,746		
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Voter Registration	018	Beginning Balance	\$0	\$33,252	33,252
		Intergovernmental	96,944	115,352	18,408
		Other Financing Sources	24,816	15,782	(9,034)
		New Revenue	121,760	131,134	9,374
		Total Resources	\$121,760	\$164,386	42,626
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Juvenile Fee	021	Beginning Balance	\$311,540	\$343,006	31,466
		Charges for Services	21,000	19,000	(2,000)
		Interest Income	13,000	9,000	(4,000)
		New Revenue	34,000	28,000	(6,000)
		Total Resources	\$345,540	\$371,006	25,466
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Juvenile Justice Alternative Education Program (JJAEP)	023	Beginning Balance	\$1,863,341	\$1,914,061	50,720
		Intergovernmental	50,000	77,000	27,000
		Interest Income	65,000	55,000	(10,000)
		Other Financing Sources	189,313	189,313	0
		New Revenue	304,313	321,313	17,000
		Total Resources	\$2,167,654	\$2,235,374	67,720

FY 2009 Revenue Estimate - Other Funds/Debt Service

<u>Fund Name</u>	<u>Fund #</u>	<u>Revenue Type</u>	<u>FY 2008 Budget</u>	<u>Fifth Revenue Estimate</u>	<u>Difference from FY 2008</u>
CC. Records Management & Preservation	028	Beginning Balance	\$386,065	\$158,000	(228,065)
		Charges for Services	1,255,000	1,056,500	(198,500)
		Interest Income	10,000	10,000	0
		Other Financing Sources	0	0	0
		New Revenue	1,265,000	1,066,500	(198,500)
		Total Resources	\$1,651,065	\$1,224,500	(426,565)
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LCRA-TC Parks CIP	029	Beginning Balance	\$2,445,783	\$2,548,683	102,900
		Charges for Services	237,343	237,889	546
		Interest Income	75,000	100,000	25,000
		New Revenue	312,343	337,889	25,546
		Total Resources	\$2,758,126	\$2,886,572	128,446
		<hr/>			
Records Management & Preservation	030	Beginning Balance	\$189,978	\$204,331	14,353
		Charges for Services	309,000	317,000	8,000
		Interest Income	7,500	7,500	0
		New Revenue	316,500	324,500	8,000
		Total Resources	\$506,478	\$528,831	22,353
		<hr/>			
Courthouse Security	031	Beginning Balance	\$190,013	\$135,385	(54,628)
		Charges for Services	577,538	515,858	(61,680)
		Interest Income	10,000	12,000	2,000
		Other Financing Sources	1,547,711	1,855,413	307,702
		New Revenue	2,135,249	2,383,271	248,022
		Total Resources	\$2,325,262	\$2,518,656	193,394
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Court Reporter Service	036	Beginning Balance	\$161,981	\$143,474	(18,507)
		Charges for Services	352,000	350,000	(2,000)
		Interest Income	7,000	4,500	(2,500)
		New Revenue	359,000	354,500	(4,500)
		Total Resources	\$520,981	\$497,974	(23,007)
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Juvenile Deferred Prosecution	037	Beginning Balance	\$43,416	\$52,289	8,873
		Charges for Services	8,000	6,500	(1,500)
		Interest Income	1,000	1,000	0
		New Revenue	9,000	7,500	(1,500)
		Total Resources	\$52,416	\$59,789	7,373

FY 2009 Revenue Estimate - Other Funds/Debt Service

<u>Fund Name</u>	<u>Fund #</u>	<u>Revenue Type</u>	<u>FY 2008 Budget</u>	<u>Fifth Revenue Estimate</u>	<u>Difference from FY 2008</u>
Balcones Canyonland Preservation	038	Beginning Balance	\$16,974,679	\$650,794	(16,323,885)
		Charges for Services	2,499,900	1,736,630	(763,270)
		Interest Income	300,000	100,000	(200,000)
		Miscellaneous Revenue	60,594	341,594	281,000
		Other Financing Sources	6,680,185	7,955,470	1,275,285
		New Revenue	9,540,679	10,133,694	593,015
		Total Resources	\$26,515,358	\$10,784,488	(15,730,870)
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LEOSE Comm. Court	041	Beginning Balance	\$1,302	\$733	(569)
		Intergovernmental	1,030	1,050	20
		New Revenue	1,030	1,050	20
		Total Resources	\$2,332	\$1,783	(549)
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Juvenile Delinquency Prevention	043	Beginning Balance	\$99	\$133	34
		Charges for Services	0	0	0
		Interest Income	0	0	0
		New Revenue	0	0	0
		Total Resources	\$99	\$133	34
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Professional Prosecutors	047	Beginning Balance	\$4	\$362	358
		Other Financing Sources	65,412	65,412	0
		New Revenue	65,412	65,412	0
		Total Resources	\$65,416	\$65,774	358
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Mary Quinlan Park	048	Beginning Balance	\$272,449	\$269,467	(2,982)
		Miscellaneous Revenue	5,000	5,000	0
		New Revenue	5,000	5,000	0
		Total Resources	\$277,449	\$274,467	(2,982)
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Judiciary Fee-Probate	049	Beginning Balance	\$230,110	\$204,568	(25,542)
		Charges for Services	65,000	87,000	22,000
		Interest Income	9,000	8,000	(1,000)
		New Revenue	74,000	95,000	21,000
		Total Resources	\$304,110	\$299,568	(4,542)

FY 2009 Revenue Estimate - Other Funds/Debt Service

<u>Fund Name</u>	<u>Fund #</u>	<u>Revenue Type</u>	<u>FY 2008 Budget</u>	<u>Fifth Revenue Estimate</u>	<u>Difference from FY 2008</u>
Justice Court Technology	050	Beginning Balance	\$743,363	\$743,460	97
		Charges for Services	240,081	219,737	(20,344)
		Interest Income	15,000	17,000	2,000
		New Revenue	255,081	236,737	(18,344)
		Total Resources	\$998,444	\$980,197	(18,247)
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Truancy Court	054	Beginning Balance	\$39,113	\$17,667	(21,446)
		Charges for Services	133,657	136,126	2,469
		Interest Income	700	500	(200)
		Other Financing Sources	40,403	40,403	0
		Total Resources	\$213,873	\$194,696	(19,177)
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District Clerk Records Management	055	Beginning Balance	\$230,522	\$324,524	94,002
		Charges for Services	86,800	83,200	(3,600)
		Interest Income	9,000	10,000	1,000
		New Revenue	95,800	93,200	(2,600)
		Total Resources	\$326,322	\$417,724	91,402
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Elections Contract	056	Beginning Balance	\$182,872	\$284,154	101,282
		Charges for Services	1,310,210	1,520,000	209,790
		Interest Income	20,000	7,500	(12,500)
		Miscellaneous Revenue	0	0	0
		Total Resources	\$1,513,082	\$1,811,654	298,572
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County Clerk Archival	057	Beginning Balance	\$161,581	\$253,177	91,596
		Charges for Services	1,180,000	1,025,000	(155,000)
		Interest Income	20,000	14,000	(6,000)
		New Revenue	1,200,000	1,039,000	(161,000)
		Total Resources	\$1,361,581	\$1,292,177	(69,404)
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Family Protection	058	Beginning Balance	\$33,657	\$2,833	(30,824)
		Charges for Services	51,200	52,000	800
		Interest Income	3,000	2,000	(1,000)
		New Revenue	54,200	54,000	(200)
		Total Resources	\$87,857	\$56,833	(31,024)

FY 2009 Revenue Estimate - Other Funds/Debt Service

<u>Fund Name</u>	<u>Fund #</u>	<u>Revenue Type</u>	<u>FY 2008 Budget</u>	<u>Fifth Revenue Estimate</u>	<u>Difference from FY 2008</u>
Drug Court Program	059	Beginning Balance	\$21,637	\$19,109	(2,528)
		Charges for Services	148,125	143,535	(4,590)
		Interest Income	0	1,000	1,000
		New Revenue	148,125	144,535	(3,590)
		Total Resources	\$169,762	\$163,644	(6,118)
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Probate Guardianship	060	Beginning Balance	\$4,800	\$68,966	64,166
		Charges for Services	64,000	60,000	(4,000)
		Interest Income	0	700	700
		New Revenue	64,000	60,700	(3,300)
		Total Resources	\$68,800	\$129,666	60,866
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Vital Statistic Preservation	063	Beginning Balance	\$16,644	\$23,332	6,688
		Charges for Services	5,106	5,863	757
		Interest Income	400	450	50
		New Revenue	5,506	6,313	807
		Total Resources	\$22,150	\$29,645	7,495
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Fire Code	064	Beginning Balance	\$126,718	\$81,769	(44,949)
		Charges for Services	140,000	125,000	(15,000)
		Interest Income	4,000	3,000	(1,000)
		New Revenue	144,000	128,000	(16,000)
		Total Resources	\$270,718	\$209,769	(60,949)
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Child Abuse Prevention	065	Beginning Balance	\$122	\$489	367
		Charges for Services	100	250	150
		Interest Income	0	0	0
		New Revenue	100	250	150
		Total Resources	\$222	\$739	517
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Justice Ct Building Security	066	Beginning Balance	\$72,072	\$123,825	51,753
		Charges for Services	46,878	49,080	2,202
		Interest Income	500	1,000	500
		New Revenue	47,378	50,080	2,702
		Total Resources	\$119,450	\$173,905	54,455

FY 2009 Revenue Estimate - Other Funds/Debt Service

<u>Fund Name</u>	<u>Fund #</u>	<u>Revenue Type</u>	<u>FY 2008 Budget</u>	<u>Fifth Revenue Estimate</u>	<u>Difference from FY 2008</u>
Health Food Permits	068	Beginning Balance	\$0	\$76,500	76,500
		Charges for Services	0	73,040	73,040
		Interest Income	0	0	0
		New Revenue	0	73,040	73,040
		Total Resources	\$0	\$149,540	149,540
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Road and Bridge	099	Beginning Balance	\$4,169,968	\$5,265,248	1,095,280
		Intergovernmental	75,300	76,000	700
		Charges for Services	11,881,250	11,883,500	2,250
		Fines	6,936,037	7,025,503	89,466
		Interest Income	471,921	250,000	(221,921)
		Miscellaneous Revenue	55,000	65,000	10,000
		New Revenue	19,419,508	19,300,003	(119,505)
		Total Resources	\$23,589,476	\$24,565,251	975,775
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Debt Service	394	Beginning Balance	\$10,751,197	\$12,968,442	2,217,245
		Current Property Taxes	68,111,267	67,880,333	(230,934)
		Delinquent Property Taxes	480,000	399,000	(81,000)
		Interest Income	1,364,732	580,654	(784,078)
		Other Financing Sources	0	0	0
		New Revenue	69,955,999	68,859,987	(1,096,012)
Total Resources	\$80,707,196	\$81,828,429	1,121,233		
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TX Expo/Heritage Center	501	Beginning Balance	\$227,701	\$624,587	396,886
		Charges for Services	328,800	411,000	82,200
		Interest Income	8,000	12,000	4,000
		Miscellaneous Revenue	437,100	541,680	104,580
		Other Financing Sources	125,000	0	(125,000)
		New Revenue	898,900	964,680	65,780
Total Resources	\$1,126,601	\$1,589,267	462,666		
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Risk Management	525	Beginning Balance	\$13,665,051	\$15,075,042	1,409,991
		Interest Income	1,201,418	735,562	(465,856)
		Misc. Revenue (Premiums)	3,624,654	2,867,868	(756,786)
		New Revenue	4,826,072	3,603,430	(1,222,642)
		Total Resources	\$18,491,123	\$18,678,472	187,349

FY 2009 Revenue Estimate - Other Funds/Debt Service

<u>Fund Name</u>	<u>Fund #</u>	<u>Revenue Type</u>	<u>FY 2008 Budget</u>	<u>Fifth Revenue Estimate</u>	<u>Difference from FY 2008</u>
Employees Health Benefit	526	Beginning Balance	\$31,000,000	\$31,500,000	500,000
		Interest Income	750,000	720,000	(30,000)
		Misc. Revenue (Premiums)	38,933,196	36,762,664	(2,170,532)
		Other Financing Sources	0	0	0
		New Revenue	39,683,196	37,482,664	(2,200,532)
		Total Resources	\$70,683,196	\$68,982,664	(1,700,532)

FY2009 REVENUE ESTIMATE-CAPITAL PROJECTS

Fifth Revenue Estimate

Fund Number	Beginning Balance*
404	0
405	977,292
406	4,714
413	29,656
422	2,703
423	0
425	0
427	0
428	0
430	175,097
431	63,222
432	226,273
433	14,628
434	59,851
435	59,231
437	329,844
438	0
439	1,740,334
440	177,801
441	199,089
443	0
444	752,606
446	113,527
449	50,013
450	992,290
451	125,921
452	1,871,351
453	42,263
454	518,242
455	41,624
456	244,114
457	17,389
458	371,114
459	1,246,839
460	2,772,294
461	1,892,781
463	774,745
464	1,209,542
465	16,244,275
466	18,689
467	857,189
468	1,637,319
469	307,668
470	126,542
471	782,790

FY2009 REVENUE ESTIMATE-CAPITAL PROJECTS

Fifth Revenue Estimate

<u>Fund Number</u>	<u>Beginning Balance*</u>
472	4,020,434
473	2,956,591
474	728,470
475	0
506	1,314,499
507	5,581,220
508	13,142,478
509	1,383,249
510	8,886,404
511	3,896,060
512	23,780,149
Total	<u>102,760,416</u>

*Actual balances as of September 30, 2008 will be rolled over and budgeted.