

TRAVIS COUNTY BUDGET-IN-BRIEF

FISCAL YEAR 2008



*PHOTO OF THE W. JEANNE MEURER INTERMEDIATE SANCTIONS CENTER
TRAVIS COUNTY JUVENILE PROBATION*

TRAVIS COUNTY COMMISSIONERS COURT

SAMUEL T. BISCOE
COUNTY JUDGE

RON DAVIS
COUNTY COMMISSIONER
PRECINCT 1

SARAH ECKHARDT
COUNTY COMMISSIONER
PRECINCT 2

GERALD DAUGHERTY
COUNTY COMMISSIONER
PRECINCT 3



MARGARET J. GÓMEZ
COUNTY COMMISSIONER
PRECINCT 4

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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.

HIGHLIGHTS OF THE FY 08 BUDGET

TAXES

Decreased the Tax Rate by 2.83 cents, from \$.4499 to \$.4216 per \$100 of appraised value. This is a 2.9% increase above the Effective Tax Rate. The average of all homesteads will see an increase of \$12 in their County tax payments (totaling \$822 annually in FY 08 compared to \$810 in FY 07). The average homestead value went from \$225,014 in FY 07 to \$243,800 in FY 08.

BIG PICTURE

The County is in a sound financial position. County finances are stable and the superior (AAA) bond rating was recently confirmed. The General Fund increased from \$400.8 million to \$436.8 million, an increase of \$36 million, or 9%.

MAJOR PROGRAM CHANGES

Over \$19 million was directed toward compensation challenges and increases to maintain parity with a robust Central Texas economy and labor market. Rank and file employees will receive a 3.5% Cost of Living Adjustment (COLA) with another 2% available for performance based pay and other compensation adjustments. The Peace Officer Pay Scale for the Sheriff's Office was adjusted an average of 11.5% and the pay scale was stabilized for a three year period. Other Peace Officers received a variety of other increases.

Other large increases in the FY 08 budget were directed toward Public Safety in the Sheriff's Office, social services in Health, Human and Veteran's Services, and for Juvenile Justice.

- Sheriff's Office received \$3.0 million for 23 new law enforcement officers, 11 corrections and support related staff, along with dedicated reserves for inmate housing and inmate psychiatric services.
- Health, Human and Veteran's Services received \$2.0 million for various children's programs, adult training efforts, various social and administrative services and a Mobile Crisis Outreach Team for psychiatric emergencies.
- Juvenile Probation received an additional \$1.83 million for 20 new staff and operating resources for detention and other programs totaling \$1,076,000 along with a \$750,000 Juvenile Justice / Texas Youth Commission Reserve.

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 being the presiding officer of the Commissioners Court.

Other elected officials in Texas Counties are:

- District Judges,
- County Court-at-Law Judges,
- Justices of the Peace,
- The County Sheriff,
- A District and/or County Attorney,
- The County and District Clerks,
- The County Tax Assessor-Collector
- The County Treasurer,
- And one or more Constables.

The State District Judges in each county select the County Auditor, who serves as the chief financial officer for the County.

In Travis County, a Purchasing Board comprised of three State District Judges and two County Commissioners appoint a Purchasing Agent who oversees a centralized procurement function.

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) an array of fees, fines, service charges and state payments. The County Commissioners Court sets the property tax rate annually, subsequent to a public hearing. Most of the other revenue sources are established in state law and may be changed only through legislative action.

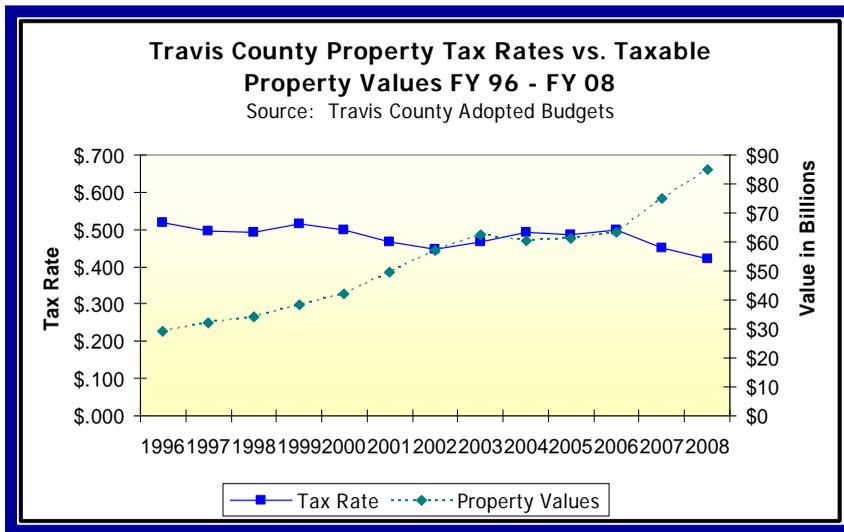
The Travis County Commissioners Court follows a fiscal year starting on October first of a given year and ending on September 30th. The Planning & Budget Office begins the annual budget process by meeting periodically with the Commissioners Court to discuss the framing of the next fiscal year's budget and preparing a set of guidelines that are used to develop budget recommendations for the Commissioners Court. Elected Officials and County Departments submit their requested budgets to the Planning & Budget Office in early Spring for review and evaluation. The Planning & Budget Office prepares a draft budget called the Preliminary Budget and makes a presentation to the Commissioners Court in mid-July. The Preliminary Budget is used by the Commissioners Court as a platform for the deliberations that occur during August and September at various public hearings, work sessions and voting sessions of the Commissioners Court. The Adopted Budget is approved by the Commissioners Court in late September.

Apr/May	June/July	Aug/Sept	Oct
Review submissions/ develop recommendations	Develop/Present Preliminary Budget	Budget Deliberations	New Fiscal Year Begins

PROPERTY TAX RATE

The total taxable value for all Travis County property rose from \$74.2 billion in FY 07 to \$84.9 billion for FY 08. This includes the adjusted value in property and the value of new construction and is the final amount certified by the Travis Central Appraisal District (TCAD). New property value added to the tax roll totals \$3.26 billion, compared to new property value of \$3.0 billion in FY 07. The table below depicts the impact of the final adopted tax rate of \$.4216 per \$100 of taxable value on the average residential homeowner claiming the homestead exemption. This rate is \$.0283 below the FY 07 tax rate of \$.4499.

All taxable property values in Travis County are set by the Travis Central Appraisal District. The Central Appraisal District is an independent body that is separate from Travis County Government. For information on a specific property contact **TCAD** at **(512) 834-9317** or visit them online at www.traviscad.org.



Impact on Average Homestead

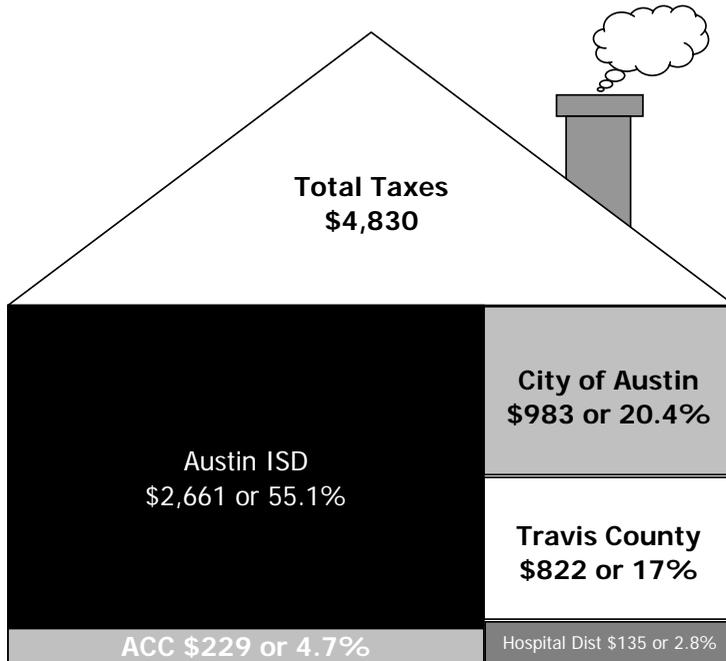
(All homestead values per final Travis Central Appraisal District value)

	FY 07	FY 08	Difference	
Average Homestead Value	\$225,014	\$243,800	\$18,786	8.35%
Taxable Value*	\$180,011	\$195,040	\$15,029	8.35%
Tax Rate per \$100	\$0.4499	\$0.4216	(\$0.0283)	-6.29%
Average Tax	\$809.87	\$822.29	\$12.42	1.53%

* After 20% exemption granted by Travis County

FY 08 Property Tax for Average Travis County Homestead

Valued at \$243,800



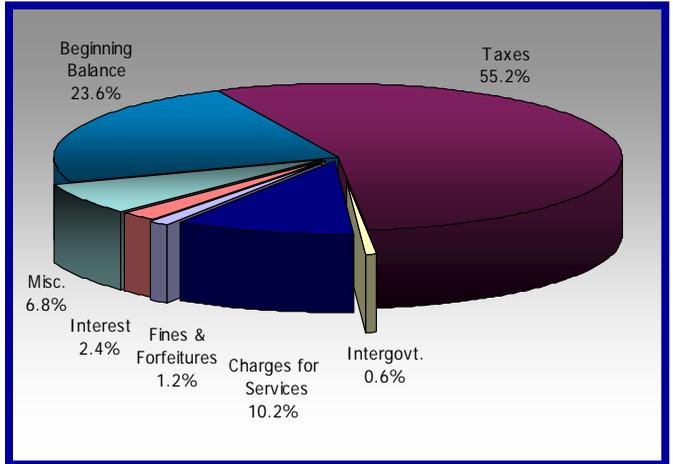
HOMESTEAD EXEMPTIONS/TAX RELIEF & TAX RATES

	Over 65 Years Old	Disabled	Homestead	
Jurisdiction	Exemption	Exemption	Exemption	Tax Rate
Austin ISD	\$35,000	\$25,000	\$15,000	1.1630
Travis County	\$65,000	\$65,000	20%	0.4216
City of Austin	\$51,000	\$51,000	-	0.4034
ACC	\$75,000	\$75,000	\$5,000/1%	0.0958
Hospital Dist.	\$65,000	\$65,000	20%	0.0693

Additional exemptions are offered by each jurisdiction for homesteads or disabled homeowners and those over 65 years of age. You do not have to pay a fee to claim any exemptions. For more information regarding specific exemptions that you may be eligible for, please contact the [Travis County Tax Office](#) at **854-9473**.

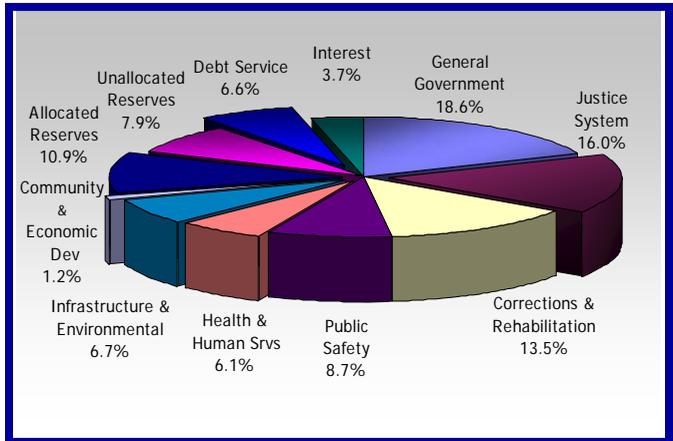
WHERE DOES THE MONEY COME FROM? ALL FUNDS

	FY 2008 ADOPTED BUDGET
Beginning Balance	\$156,900,043
Taxes	\$366,077,808
Intergovernmental	\$4,044,213
Charges for Services	\$67,733,878
Fines & Forfeitures	\$7,838,985
Interest	\$15,737,821
Miscellaneous	\$45,317,769
Total All Funds	\$663,650,517

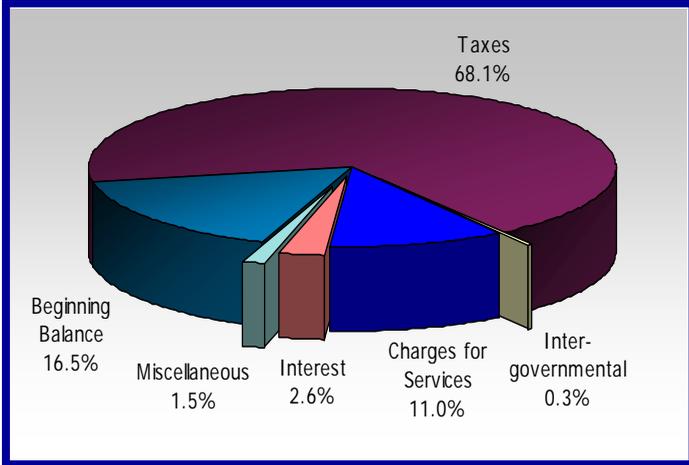


WHERE DOES THE MONEY GO ? ALL FUNDS

	FY 2008 ADOPTED BUDGET
General Government	\$123,152,411
Justice System	105,954,048
Corrections & Rehabilitation	89,835,981
Public Safety	58,042,490
Health & Human Services	40,473,875
Infrastructure & Environmental Svcs.	44,542,274
Community & Economic Dev	8,069,824
Allocated Reserves	72,248,484
Unallocated Reserves	52,496,261
Capital	0
Debt Service	44,107,495
Interest	24,727,374
	\$663,650,517



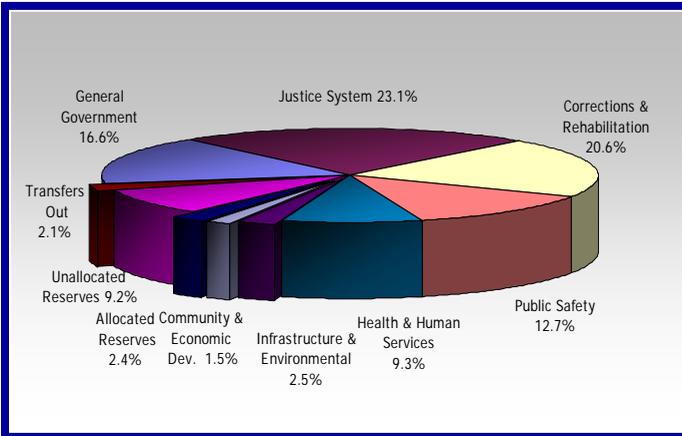
WHERE DOES THE MONEY COME FROM? GENERAL FUND



	FY 2008 <u>ADOPTED BUDGET</u>
Beginning Balance	\$72,063,810
Taxes	\$297,486,541
Intergovernmental	\$1,321,039
Charges for Services	\$48,116,665
Fines & Forfeitures*	\$902,948
Interest	\$11,339,850
Miscellaneous*	\$2,198,825
Transfers In*	\$3,370,487
Total General Fund	<u>\$436,800,165</u>

* Fines & Forfeitures and Transfers In combined with Miscellaneous on pie chart due to small percentage amount.

WHERE DOES THE MONEY GO? GENERAL FUND



	FY 2008 <u>ADOPTED BUDGET</u>
General Government	\$72,494,772
Justice System	\$100,705,923
Corrections & Rehabilitation	\$89,835,981
Public Safety	\$55,554,165
Health & Human Services	\$40,473,875
Infrastructure & Environmental Svcs.	\$11,001,754
Community & Economic Development	\$6,757,208
Allocated Reserves	\$10,501,516
Unallocated Reserves	\$40,355,884
Transfers Out	\$9,119,087
	<u>\$436,800,165</u>

FISCAL YEAR 2007 – 2008 GENERAL FUND FTE & DEPARTMENTAL BUDGETS

Dept. Dept Name	FY 08 FTE	Adopted Budget FY 2007	Adopted Budget FY 2008	Difference Adopted 07	Difference Adopted 08	% Change
1 County Judge	5	\$397,160	\$417,565	\$20,405	\$20,405	5.14%
2-5 Commissioners-Pcts 1-4	16	\$1,219,635	\$1,298,486	\$78,851	\$78,851	6.47%
6 County Auditor	74	\$6,471,657	\$7,573,799	\$1,102,142	\$1,102,142	17.03%
7 County Treasurer	6	\$477,368	\$506,861	\$29,493	\$29,493	6.18%
8 Tax Assessor-Collector	127	\$6,715,744	\$7,289,140	\$573,396	\$573,396	8.54%
9 Planning and Budget	15	\$1,378,083	\$1,481,137	\$103,054	\$103,054	7.48%
10 General Administration	0	\$384,019	\$2,449,646	\$2,065,627	\$2,065,627	537.90%
11 Human Resource Mgmt	16	\$8,575,636	\$8,604,488	\$28,852	\$28,852	0.34%
12 ITS	102	\$14,912,890	\$16,139,131	\$1,226,241	\$1,226,241	8.22%
14 Facilities Management	116	\$7,240,846	\$8,148,528	\$907,682	\$907,682	12.54%
15 Purchasing	30	\$2,572,838	\$2,514,436	(\$58,402)	(\$58,402)	-2.27%
16 Veterans Services	6	\$286,529	\$298,692	\$12,163	\$12,163	4.24%
17 Historical Commission	0	\$4,942	\$1,942	(\$3,000)	(\$3,000)	-60.70%
18 Cooperative Extension Service	15	\$961,523	\$1,006,507	\$44,984	\$44,984	4.68%
19 County Attorney	180	\$12,483,286	\$13,931,013	\$1,447,727	\$1,447,727	11.60%
20 County Clerk	103	\$7,135,735	\$8,576,068	\$1,440,333	\$1,440,333	20.18%
21 District Clerk	107	\$6,420,601	\$6,892,905	\$472,304	\$472,304	7.36%
22 Civil Courts	70	\$5,056,654	\$5,301,469	\$244,815	\$244,815	4.84%
23 District Attorney	161	\$13,453,355	\$14,640,091	\$1,186,736	\$1,186,736	8.82%
24 Criminal Courts	80	\$5,723,565	\$5,837,358	\$113,793	\$113,793	1.99%
25 Probate Court	9	\$1,404,294	\$1,518,314	\$114,020	\$114,020	8.12%
26-30 Justices of the Peace Pcts 1-5	94	\$5,033,752	\$5,799,958	\$766,206	\$766,206	15.22%
31-35 Constables-Pcts 1-5	144	\$8,611,950	\$9,475,997	\$864,047	\$864,047	10.03%
37 Sheriff's Department	1,440	\$105,042,721	\$115,805,361	\$10,762,640	\$10,762,640	10.25%
38 Medical Examiner	34	\$3,239,304	\$3,641,971	\$402,667	\$402,667	12.43%

39	Comm Super & Corr	6	\$495,579	\$529,870	\$34,291	6.92%
40	TCCES	42	\$2,813,065	\$3,146,159	\$333,094	11.84%
42	Pretrial Services	55	\$2,860,467	\$3,160,604	\$300,137	10.49%
43	Juvenile Public Defender	13	\$1,101,581	\$1,253,252	\$151,671	13.77%
45	Juvenile Probation	424	\$26,857,655	\$29,166,730	\$2,309,075	8.60%
47	Emergency Services	17	\$4,044,336	\$4,410,461	\$366,125	9.05%
49	TNR	182	\$21,120,209	\$22,646,034	\$1,525,825	7.22%
54	Civil Service Commission	1	\$63,430	\$85,879	\$22,449	35.39%
55	Criminal Justice Planning	9	\$1,080,799	\$1,268,936	\$188,137	17.41%
57	RMCR	29	\$3,623,286	\$4,318,422	\$695,136	19.19%
58	Health & Human Services	180	\$23,180,522	\$25,201,508	\$2,020,986	8.72%
59	Emergency Medical Services	10	\$12,631,349	\$13,918,026	\$1,286,677	10.19%
89	Hospitalization Contra	0	\$0	(\$4,155,683)	(\$4,155,683)	N/A
91	Centralized Rent & Utilities (Facilities)	0	\$4,210,505	\$4,148,671	(\$61,834)	-1.47%
93	Civil Court Legally Mandated Fees	0	\$2,011,245	\$2,140,252	\$129,007	6.41%
94	Criminal Court Legally Mandated Fees	0	\$6,740,986	\$6,740,986	\$0	0.00%
	Total Dept Budgets Excluding CAR	3,915	\$338,039,101	\$367,130,970	\$29,091,869	8.61%
	Total CAR Budgets		\$13,338,450	\$18,811,795	\$5,473,345	41.03%
	Total Dept Budgets		\$351,377,551	\$385,942,765	\$34,565,214	9.84%
	Other Financing Uses		\$0	\$0	\$0	
	Reserves					
	Capital Acquisition Resources Reserve		\$3,253,812	\$4,206,937	\$953,125	29.29%
	Regular Allocated Reserves		\$3,781,822	\$3,615,763	(\$166,059)	-4.39%
	Annualization Reserve		\$894,569	\$653,176	(\$241,393)	-26.98%
	Emergency Reserve**		\$312,800	\$453,040	\$140,240	44.83%
	Unallocated Reserves		\$38,907,933	\$40,355,884	\$1,447,951	3.72%
	Compensation Reserve		\$803,156	\$83,430	(\$719,726)	-89.61%
	Other Reserves		\$1,432,363	\$1,489,170	\$56,807	3.97%
	Total Reserves		\$49,386,455	\$50,857,400	\$1,470,945	2.98%
	TOTAL GENERAL FUND***	3,915	\$400,764,006	\$436,800,165	\$36,036,159	8.99%

* Centralized Computer Services (Dept. 90) totaling \$5,263,378 are budgeted in CAR.

** FY 08 Jail Inmate Reserve

*** Total FTE for all funds is 4,532

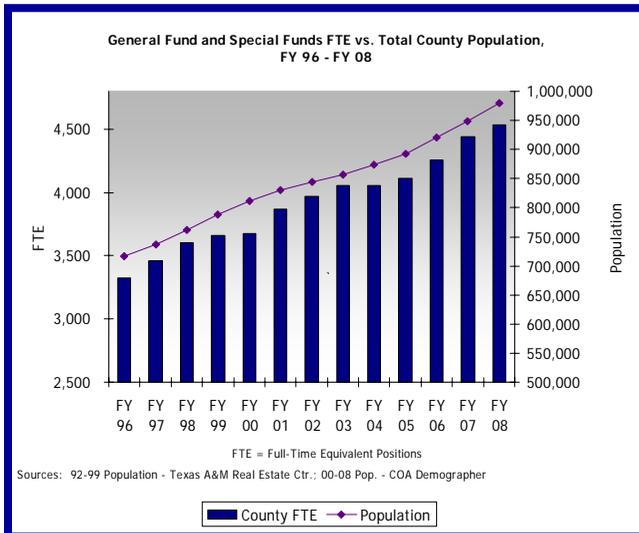
FY 08 CHANGES IN NUMBER OF FULL TIME EMPLOYEES

A total of 119.5 new regular FTE are added, 33.3 FTE are removed, for a net of 86.2 FTE are funded by new revenue, 12.9 are funded by existing revenue, 12.9 are approved by departments and 12.9 were approved during FY 07 and incorporated in the FY 08 budget. 25.0 were required additional resources in the FY 08 budget.

General Fund	Net Inc
Sheriff	31.0
Juvenile Probation New Detention Staffing	15.0
Juvenile Probation other	5.2
Pretrial Services	4.0
Information Telecommunications Systems	4.0
Facilities Management	3.0
Constable, Pct. 1	3.0
Other (Probate Court, Criminal Justice Planning, Civil and Criminal Courts, District Clerk, Health/Human Services)	7.2
Total FTE Requiring New Resources	72.4
Revenue Related (CES, County Attorney, TCSO, JP2 & 3)	13.0
Internally Funded	12.9
FY 07 changes approved Mid year	12.9
Technical Correction for HHS (1)	(25.0)
Grand Total	86.2

(1) Removal of 25 City Reimbursed Positions related to various programs. These positions will remain with the City of Austin.

GROWTH IN COUNTY FTE VS. POPULATION



Since FY 96, the County's workforce has increased from 3,321 FTE to 4,532 FTE in FY 08, or about 36.5%. As reflected in the table to the left, this annual increase has essentially matched the annual increase in the County's population over the same time frame. While County staffing levels have increased proportionately with population growth, County budgets have increased at a much higher percentage. This reflects increases in personnel costs and programmatic growth to meet statutory changes and citizen expectations.

OVERVIEW OF GENERAL FUND BUDGETS & RESERVES

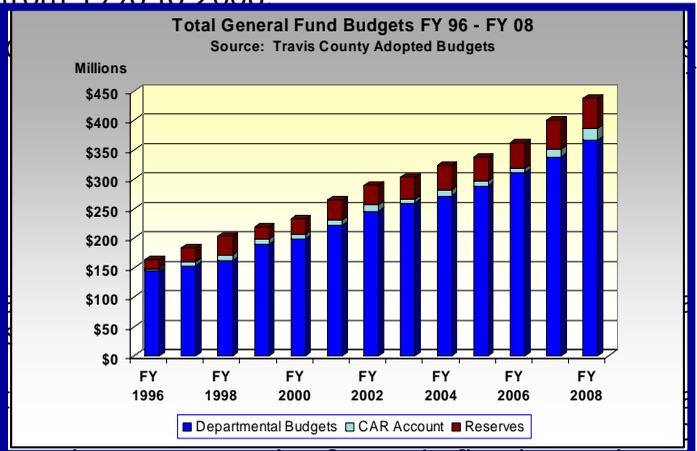
The following table provides an overview of the makeup of the total General Fund budget for Travis County, from 1996 to 2008.

In addition to Departmental Budgets (CAR) account discussed later, reserves;

- Unallocated Reserve
- Allocated Reserve, and
- The CAR reserve.

There are also departmental special purpose and do not need

The Unallocated Reserve is not for disaster or dire emergency, and balance. The level of this reserve demonstrates the County's fiscal soundness. The County's bond and financial advisors recommend maintaining a ratio of 8 to 12% of the General Fund balance for sound financial management. Maintaining this ratio at a steady 11% of the General Fund has contributed to the superior (AAA) bond rating currently earned by the Travis County Commissioners Court.



The Allocated Reserve is dedicated to known or potential expenditures, and some or all of the reserve is likely to be spent during the year. There are potential claims against the Allocated Reserve called "Earmarks" that signal 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.

The Capital Acquisition Resources Account Reserve (CAR Reserve) is similar to the Allocated Reserve, but is instead used for one-time expenditures for capital items. It is for additional capital purchases or projects that are developed during the year or to pay for cost increases in already approved capital projects.

FY 08 CAPITAL FUNDING

To meet the County's capital needs, a total of **\$68,216,283** is included in the Adopted Budget from the following basic sources:

- **\$23,018,732** General Fund Capital Acquisition Resources account,
- **\$26,075,000** Voter Authorized bonds approved in 2005,
- **\$950,000** Voter Authorized bonds approved in 2001,
- **\$9,170,000*** Long-term Certificates of Obligation for the jail project and building purchase,
- **\$6,260,000*** Short-term Certificates of Obligation,
- **\$1,275,551** Other funds, and
- **\$1,467,000** Existing Certificates of Obligation.

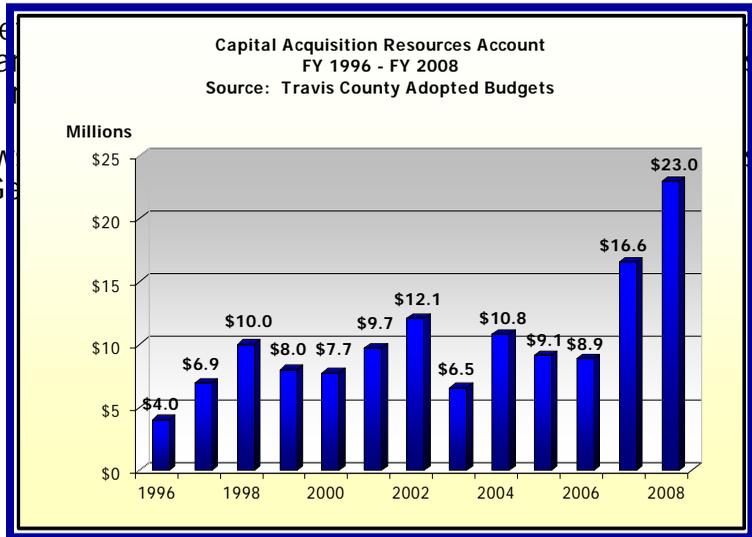
*These numbers may change during discussions to finalize the CO Issuance. Such discussions frequently occur in November and December of a given fiscal year.

GENERAL FUND CAPITAL ACQUISITION RESOURCES ACCOUNT

The General Fund Capital Acquisition Resources (CAR) account is used to pay for capital equipment and facilities. This account has been quite variable over the years, driven by economic circumstances, capital needs, and other sources and constraints on debt financing.

The FY 08 Adopted Budget is \$6.4 million higher than appropriated in FY 07 and

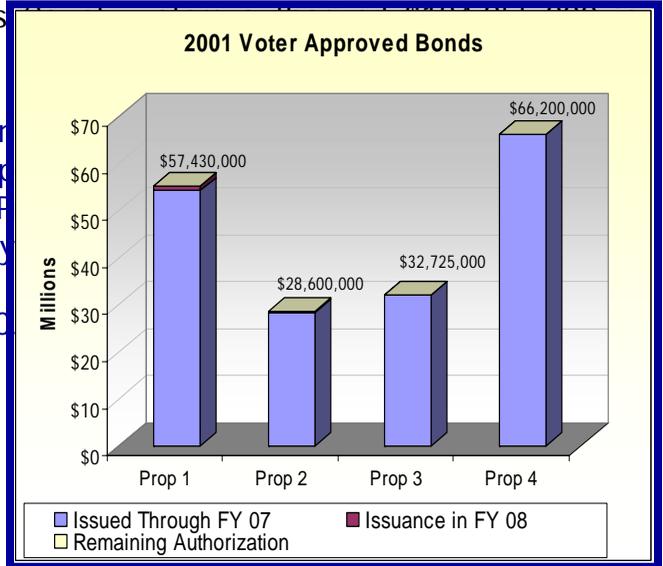
The following table shows the CAR Account as a part of the G



VOTER AUTHORIZED DEBT 2001 AND 2005

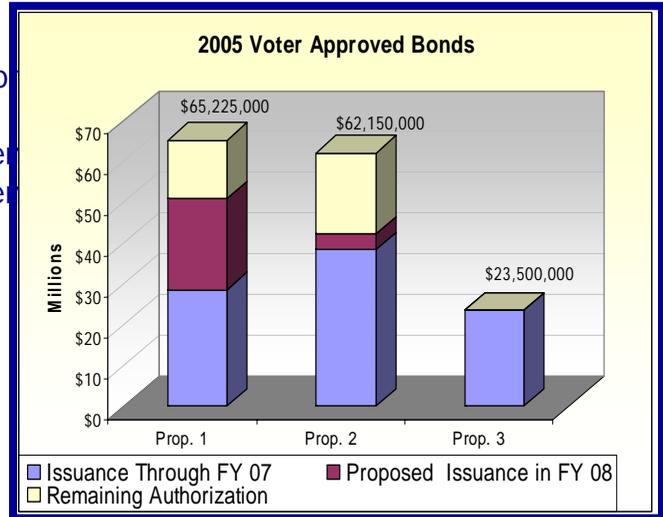
In November of 2001, the Travis voters authorized \$150,875,000 in capital projects.

- Proposition 1 for improvement of pedestrian access in various parks
- Proposition 2 for County Park Road
- Proposition 3 for State Hwy 130 acquisition.
- Proposition 4 for State Hwy 130



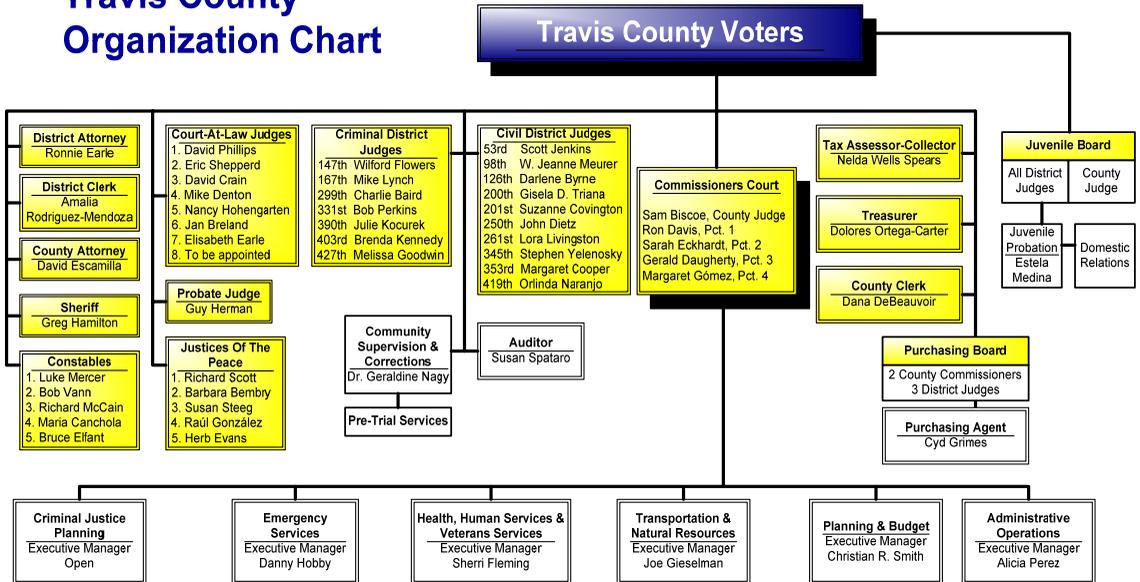
In November 2005, the voters of Travis County authorized an additional \$150,875,000 in capital projects.

- Proposition 1 for Road improvement and road related drainage.
- Proposition 2 for Parks and open spaces
- Proposition 3 for Jail replacement



Travis County Organization Chart

As of November 2007



 Elected Officials



Prepared by the Travis County Planning & Budget Office
For additional copies call (512) 854-9106 or go to:
www.co.travis.tx.us/planning_budget/default.asp