

# *TRAVIS COUNTY BUDGET-IN-BRIEF*

## *FISCAL YEAR 2010*



*VIEW OF NEW BUILDING 12 AT TRAVIS COUNTY CORRECTIONAL COMPLEX AT DEL VALLE  
SHOWING NEARBY ABIA AIRPORT AND DOWNTOWN SKYLINE*

### *TRAVIS COUNTY COMMISSIONERS COURT*

*SAMUEL T. BISCOE  
COUNTY JUDGE*

*RON DAVIS  
COUNTY COMMISSIONER  
PRECINCT 1*

*SARAH ECKHARDT  
COUNTY COMMISSIONER  
PRECINCT 2*

*KAREN HUBER  
COUNTY COMMISSIONER  
PRECINCT 3*



*MARGARET J. GÓMEZ  
COUNTY COMMISSIONER  
PRECINCT 4*

*[www.co.travis.tx.us](http://www.co.travis.tx.us)  
(512) 854-9106*

## *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.

### *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.

### *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.

### *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 10 BUDGET**

### **TAXES**

Increased the Tax Rate by \$0.0093, from \$0.4122 to \$0.4215 per \$100 of appraised value. This is a 2.98% increase above the Effective Tax Rate. The average of all homesteads will see an increase of \$53.10 in their County property tax payments (totaling \$922 annually in FY 10 compared to \$869 in FY 09). The average homestead value went from \$281,409 in FY 09 to \$287,732 in FY 10.

### **BIG PICTURE**

The County is in a sound financial position. County finances are stable and a superior (AAA) bond rating was recently confirmed. The General Fund increased from \$450.8 million to \$455.7 million, an increase of \$4.9 million, or 1.1%.

### **NO MAJOR PROGRAM CHANGES**

This budget meets the County's existing contractual and programmatic commitments. There are no compensation increases, but there are also no pay cuts, lay-offs or reductions to benefits. Health insurance rates remained stable for the 3rd consecutive year requiring no increase for FY 10. The downturn in financial markets caused a \$1.6 million increase to maintain retirement benefits. There is no funding of programmatic growth and funding for only the most critical maintenance of current effort requests.

Large departmental reductions in the FY 10 budget include:

- \$2,275,587 ongoing reduction in Sheriff's jail staffing for inmate average daily population and other vacant position cuts
- \$354,468 for various Transportation & Natural Resources cuts

Large departmental increases in the FY 10 budget include:

- \$648,945 for Sheriff's Jail Building 12 Staffing
- \$453,778 for Information Systems maintenance agreements
- \$320,000 for Health & Human Services emergency assistance programs
- \$400,000 for Health & Human Services to continue mobile crisis outreach team
- \$392,847 for District Attorney's Worker's Compensation Fraud Unit
- \$318,500 for County & District Attorney Prosecutor Longevity Pay

## *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.

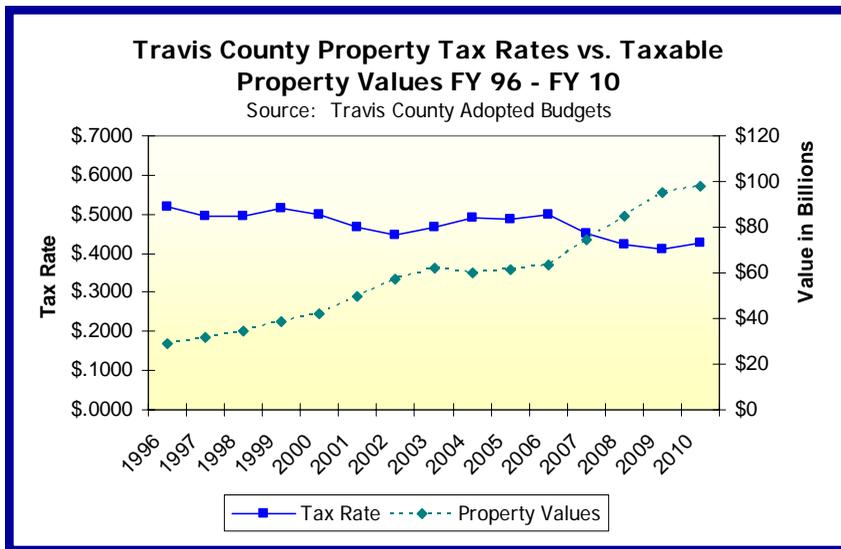
The Travis County Commissioners Court follows a fiscal year starting on October first of a given year and ending on September 30th. The Planning & Budget Office begins the annual budget process by meeting periodically with the Commissioners Court to discuss the framing of the next fiscal year's budget 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.

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

## PROPERTY TAX RATE

The total taxable value for all Travis County property rose from \$95.27 billion in FY 09 to \$98.36 billion for FY 10. 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 \$2.93 billion, compared to new property value of \$3.97 billion in FY 09. The table below depicts the impact of the final adopted tax rate of \$0.4215 per \$100 of taxable value on the average residential homeowner claiming the homestead exemption. This rate is \$0.0093 above the FY 09 tax rate of \$0.4122.

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](http://www.traviscad.org).



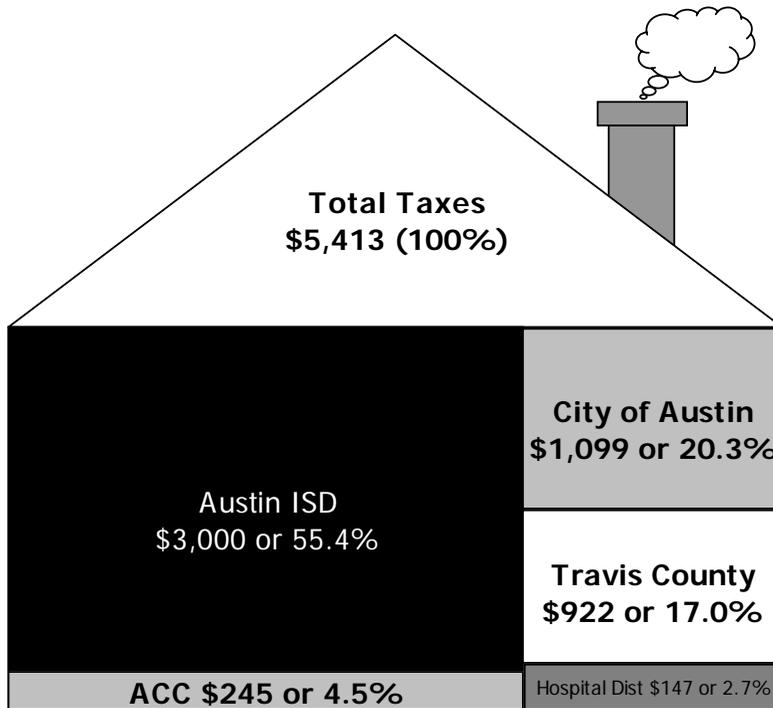
### IMPACT ON AVERAGE HOMESTEAD

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

	FY 09	FY 10	Difference	
Average Homestead Value	\$281,409	\$287,732	\$6,323	2.25%
Taxable Value*	\$225,127	\$230,186	\$5,059	2.25%
Tax Rate per \$100	\$0.4122	\$0.4215	\$0.0093	2.26%
Average Tax	\$927.97	\$970.23	\$42.26	4.55%

\* After 20% exemption granted by Travis County

**FY 10 PROPERTY TAX FOR AVERAGE TRAVIS COUNTY HOMESTEAD  
VALUED AT \$287,732 (WITH \$218,761 TAXABLE VALUE)**



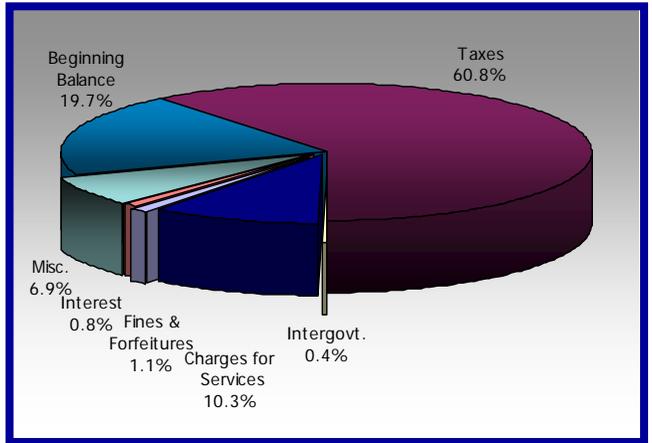
**HOMESTEAD EXEMPTIONS/TAX RELIEF & TAX RATES**

	Over 65 Years Old	Disabled	Homestead	
Jurisdiction	Exemption	Exemption	Exemption	Tax Rate
<b>Austin ISD</b>	\$35,000	\$25,000	\$15,000	1.2020
<b>Travis County</b>	\$65,000	\$65,000	20%	0.4215
<b>City of Austin</b>	\$51,000	\$51,000	-	0.4209
<b>ACC</b>	\$75,000	\$75,000	\$5,000/1%	0.0946
<b>Hospital Dist.</b>	\$65,000	\$65,000	20%	0.0674

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 for which you may be eligible, please contact the [Travis County Tax Office](#) at **854-9473**.

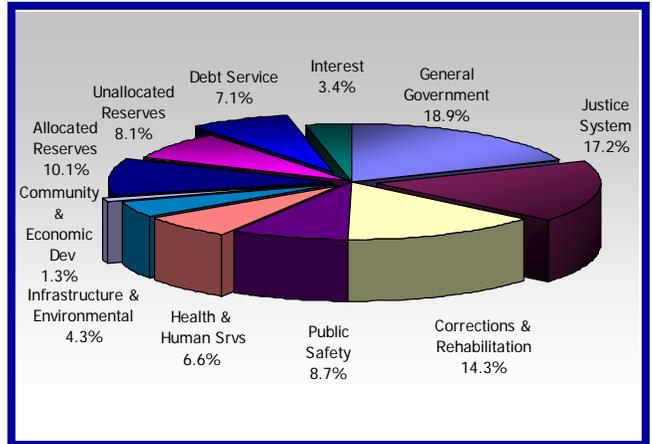
**WHERE DOES THE MONEY COME FROM? ALL FUNDS**

	<b>FY 2010 ADOPTED BUDGET</b>
Beginning Balance	\$129,284,463
Taxes	\$398,106,864
Intergovernmental	\$2,574,650
Charges for Services	\$67,372,023
Fines & Forfeitures	\$7,262,525
Interest	\$5,539,355
Miscellaneous	\$45,000,645
<b>Total All Funds</b>	<b>\$655,140,525</b>

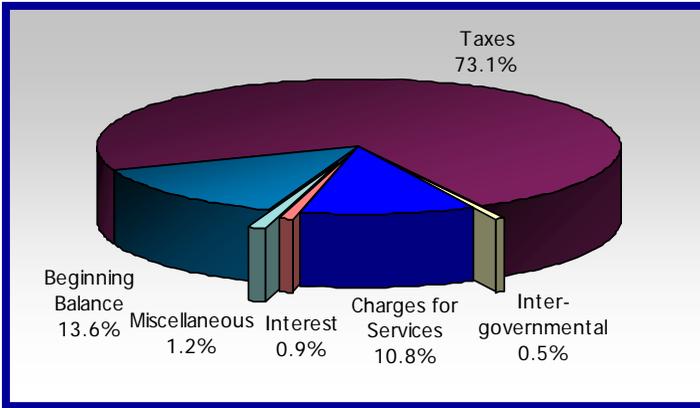


**WHERE DOES THE MONEY GO ? ALL FUNDS**

	<b>FY 2010 ADOPTED BUDGET</b>
General Government	\$123,908,632
Justice System	\$112,366,416
Corrections & Rehabilitation	\$93,675,141
Public Safety	\$56,736,322
Health & Human Services	\$43,324,229
Infrastructure & Environmental Svcs.	\$28,365,678
Community & Economic Dev	\$8,402,558
Allocated Reserves	\$66,443,660
Unallocated Reserves	\$53,287,177
Debt Service	\$46,190,000
Interest	\$22,440,712
<b>Total All Funds</b>	<b>\$655,140,525</b>



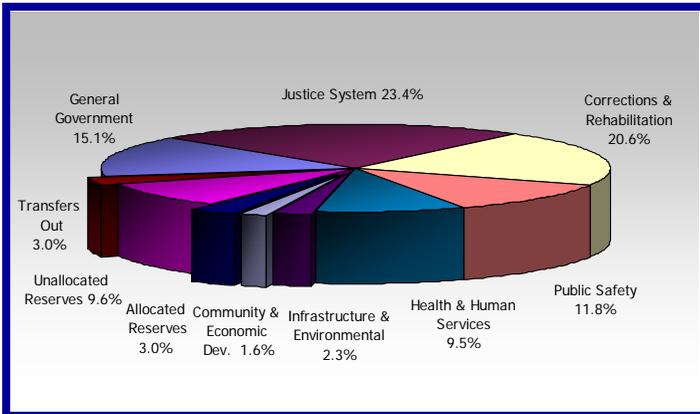
## WHERE DOES THE MONEY COME FROM? GENERAL FUND



	FY 2010 ADOPTED BUDGET
Beginning Balance	\$61,938,184
Taxes	\$333,174,990
Intergovernmental	\$2,219,834
Charges for Services	\$49,172,168
Fines & Forfeitures*	\$852,468
Interest	\$3,863,905
Miscellaneous*	\$1,658,611
Transfers In*	\$2,781,120
<b>Total General Fund</b>	<b>\$455,661,280</b>

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

## WHERE DOES THE MONEY GO? GENERAL FUND



	FY 2010 ADOPTED BUDGET
General Government	\$68,705,498
Justice System	\$106,776,647
Corrections & Rehabilitation	\$93,675,141
Public Safety	\$53,908,905
Health & Human Services	\$43,324,229
Infrastructure & Environmental Svcs.	\$10,672,445
Community & Economic Development	\$7,416,816
Allocated Reserves	\$13,837,180
Unallocated Reserves	\$43,812,685
Transfers Out	\$13,531,734
<b>Total</b>	<b>\$455,661,280</b>

**FISCAL YEAR 2009 – 2010 GENERAL FUND FTE & DEPARTMENTAL BUDGETS**

<b>Dept. Dept Name</b>	<b>FY 10 FTE *</b>	<b>Adopted Budget FY 2009</b>	<b>Adopted Budget FY 2010</b>	<b>Difference Adopted 09</b>	<b>% Change</b>
1 County Judge	5	\$421,088	\$418,859	(\$2,229)	-0.53%
2 Commissioner-Pct 1	4	\$336,690	\$338,579	\$1,889	0.56%
3 Commissioner-Pct 2	4	\$329,622	\$326,180	(\$3,442)	-1.04%
4 Commissioner-Pct 3	4	\$331,618	\$333,405	\$1,787	0.54%
5 Commissioner-Pct 4	4	\$331,311	\$333,166	\$1,855	0.56%
2-5 Commissioners-Pcts 1-4	16	\$1,329,241	\$1,331,330	\$2,089	0.16%
6 County Auditor	81	\$8,263,246	\$8,968,003	\$704,757	8.53%
7 County Treasurer	6	\$517,278	\$543,817	\$26,539	5.13%
8 Tax Assessor-Collector	129	\$7,548,792	\$7,529,035	(\$19,757)	-0.26%
9 Planning and Budget	16	\$1,534,451	\$1,634,025	\$99,574	6.49%
10 General Administration	3	\$2,830,908	\$3,223,641	\$392,733	13.87%
11 Human Resource Mgmt	16	\$2,776,214	\$3,656,921	\$880,707	31.72%
12 ITS	104	\$16,719,594	\$17,150,583	\$430,989	2.58%
14 Facilities Management	127	\$8,530,096	\$8,289,602	(\$240,494)	-2.82%
15 Purchasing	32	\$2,581,560	\$2,847,062	\$265,502	10.28%
16 Veterans Services	6	\$306,522	\$308,069	\$1,547	0.50%
17 Historical Commission	0	\$5,442	\$1,942	(\$3,500)	-64.31%
18 Texas AgriLife Extension Service	14	\$1,039,728	\$987,757	(\$51,971)	-5.00%
19 County Attorney	180	\$14,675,271	\$14,743,971	\$68,700	0.47%
20 County Clerk	107	\$8,674,592	\$8,904,839	\$230,247	2.65%
21 District Clerk	107	\$7,108,936	\$6,826,084	(\$282,852)	-3.98%
22 Civil Courts	72	\$5,529,677	\$5,632,650	\$102,973	1.86%
23 District Attorney	167	\$15,596,290	\$15,951,691	\$355,401	2.28%
24 Criminal Courts	85	\$6,550,548	\$6,581,460	\$30,912	0.47%
25 Probate Court	9	\$1,545,218	\$1,621,905	\$76,687	4.96%
26-30 Justices of the Peace Pcts 1-5	95	\$6,111,247	\$6,134,858	\$23,611	0.39%
31-35 Constables-Pcts 1-5	158	\$10,408,333	\$11,131,037	\$722,704	6.94%
37 Sheriff's Department	1,452	\$120,566,447	\$122,020,867	\$1,454,420	1.21%
38 Medical Examiner	35	\$3,716,463	\$3,792,875	\$76,412	2.06%

39	Comm Super & Corr	6	\$561,650	\$550,124	(\$11,526)	-2.05%
40	TCCES	44	\$3,315,952	\$3,329,896	\$13,944	0.42%
42	Pretrial Services	57	\$3,574,097	\$3,598,891	\$24,794	0.69%
43	Juvenile Public Defender	13	\$1,293,579	\$1,305,629	\$12,050	0.93%
45	Juvenile Probation	434	\$30,931,223	\$31,032,068	\$100,845	0.33%
47	Emergency Services	17	\$4,316,607	\$4,287,796	(\$28,811)	-0.67%
49	TNR	183	\$25,492,588	\$25,281,554	(\$211,034)	-0.83%
54	Civil Service Commission	1	\$78,104	\$89,877	\$11,773	15.07%
55	Criminal Justice Planning	10	\$1,676,228	\$3,046,380	\$1,370,152	81.74%
57	RMCR	28	\$4,485,356	\$4,539,453	\$54,097	1.21%
58	Health & Human Services	178	\$26,244,060	\$27,030,294	\$786,234	3.00%
59	Emergency Medical Services	33	\$15,625,331	\$15,493,023	(\$132,308)	-0.85%
89	Hospitalization Contra	0	(\$3,678,325)	(\$3,225,621)	\$452,704	N/A
91	Centralized Rent & Utilities (Facilities)	0	\$4,630,113	\$4,686,458	\$56,345	1.22%
93	Civil Court Legally Mandated Fees	0	\$2,393,089	\$1,063,947	(\$1,329,142)	-55.54%
94	Criminal Court Legally Mandated Fees	0	\$7,914,683	\$7,914,683	\$0	0.00%
	<b>Total Dept Budgets Excluding CAR</b>	<b>4,023</b>	<b>\$383,741,517</b>	<b>\$390,257,335</b>	<b>\$6,515,818</b>	<b>1.70%</b>
	<b>Total CAR Budgets</b>		<b>\$10,569,121</b>	<b>\$7,754,080</b>	<b>(\$2,815,041)</b>	<b>-26.63%</b>
	<b>Total Dept Budgets</b>		<b>\$394,310,638</b>	<b>\$398,011,415</b>	<b>\$3,700,777</b>	<b>0.94%</b>
	<b>Reserves</b>					
	Capital Acquisition Resources Reserve		\$2,865,553	\$454,223	(\$2,411,330)	-84.15%
	Regular Allocated Reserves		\$6,532,457	\$6,639,865	\$107,408	1.64%
	Annualization Reserve		\$2,347,947	\$0	(\$2,347,947)	-100.00%
	Emergency Reserve		\$0	\$4,950,000	\$4,950,000	N/A
	Unallocated Reserves		\$41,384,029	\$43,812,685	\$2,428,656	5.87%
	Compensation Reserve		\$5,980	\$0	(\$5,980)	-100.00%
	Other Reserves		\$3,308,121	\$1,793,092	(\$1,515,029)	-45.80%
	<b>Total Reserves</b>		<b>\$56,444,087</b>	<b>\$57,649,865</b>	<b>\$1,205,778</b>	<b>2.14%</b>
	<b>TOTAL GENERAL FUND*</b>	<b>4,023</b>	<b>\$450,754,725</b>	<b>\$455,661,280</b>	<b>\$4,906,555</b>	<b>1.09%</b>

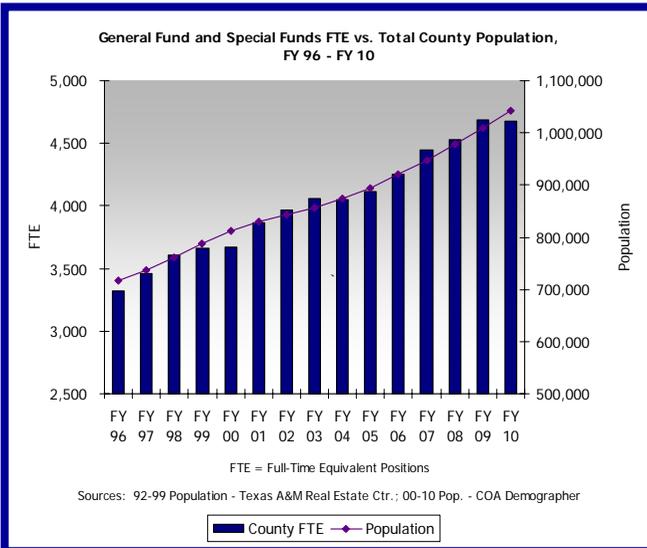
\* Total FTE for all budgeted funds is 4,669

**FY 10 CHANGES IN NUMBER OF FULL TIME EMPLOYEES**

A total of 6.77 regular FTE were removed from the FY 10 General Fund. There were 38.35 FTE removed (21 for Sheriff inmate population, 16.35 for various vacant positions and 2 moved to State or other funding). Of the increased FTE, 9 required new resources for Jail Building 12, 7.50 were funded by new revenue, 9.74 were internally funded by the departments and 5.84 were added by the Commissioners Court mid-year during FY 09 and added to the FY 10 budget.

General Fund	Net Chg
<b><u>Reduced:</u></b>	<b><u>-38.35</u></b>
Sheriff staffing due to Inmate Population	-21.00
Various Vacant Positions	-16.35
Moved to State or Other Funding	-2.00
<b><u>Added from New Resources:</u></b>	<b><u>+9.50</u></b>
Sheriff Staffing for Jail Building 12	9.00
Fund Switch for Probate Court	0.50
<b><u>Added Revenue Related, Mid-year Changes or Internally Funded:</u></b>	<b><u>+23.08</u></b>
Revenue Related for Constables 1, 2 & 5, District Attorney and Planning & Budget	7.50
Approved mid-year changes	5.84
Internally Funded	9.74
<b>Grand Total</b>	<b>-6.77</b>

**GROWTH IN COUNTY FTE VS. POPULATION**



Since FY 96, the County's workforce for all funds has increased from 3,321 FTE to 4,669 FTE in FY 10, or about 40.6%. 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.

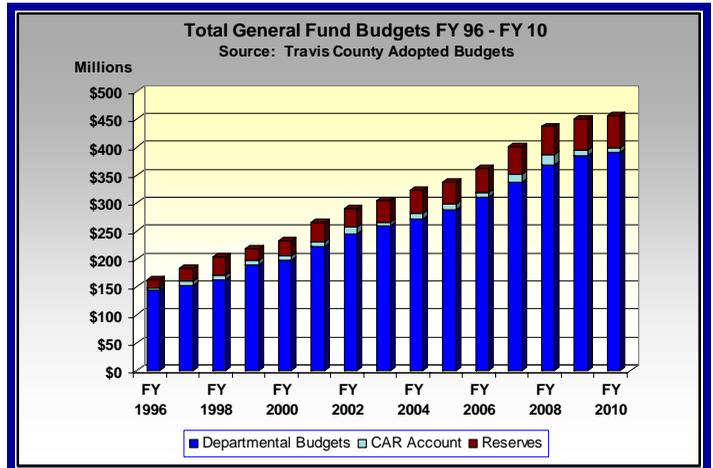
## OVERVIEW OF GENERAL FUND BUDGETS & RESERVES

The following table provides an overview of the makeup of the total General Fund budget for Travis County.

In addition to Departmental Budgets and the Capital Acquisition Resources (CAR) account discussed later, the County's budget includes three types of reserves;

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

There are also departmental and County-wide reserves established for a special purpose and do not necessarily remain in the budget from year-to-year.



The Unallocated Reserve is not intended to be spent except in the case of a disaster or dire emergency, and makes up much of the budgeted ending fund 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 10 CAPITAL FUNDING*

To meet the County's capital needs, a total of **\$34,959,881** is included in the Adopted Budget from the following basic sources:

- **\$8,208,303** General Fund Capital Acquisition Resources account,
- **\$9,900,000\*** Voter Authorized bonds approved in 2005,
- **\$15,200,000\*** Short-term Certificates of Obligation,
- **\$231,460** Other funds, and
- **\$1,420,118** Existing Certificates of Obligation.

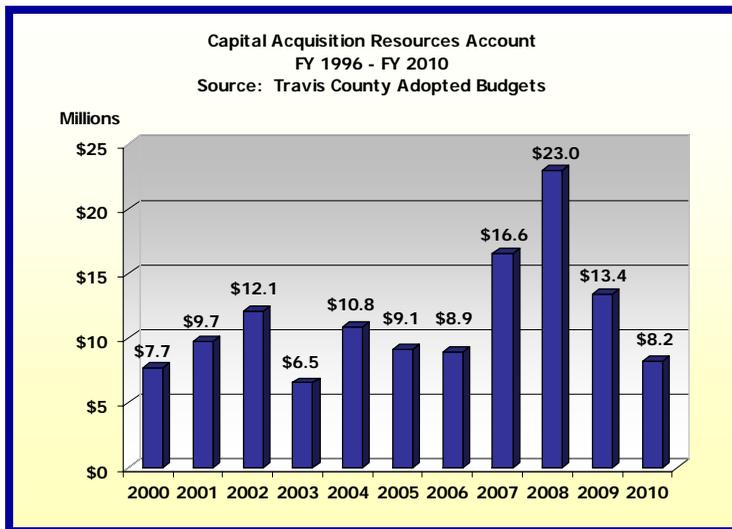
\*These numbers may change during discussions to finalize the CO and Bond Issuance. Such discussions frequently occur through December of a given fiscal year.

### *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 10 Adopted Budget establishes the CAR account at \$8,208,303. This amount includes a Reserve of \$454,223 and \$1.4 million of CAR resources appropriated in FY 09 and re-budgeted into FY 10.

The following table shows the history of the Capital Acquisition Resources Account as a part of the General Fund over the past 14 years.



## *VOTER AUTHORIZED DEBT 2000, 2001 AND 2005*

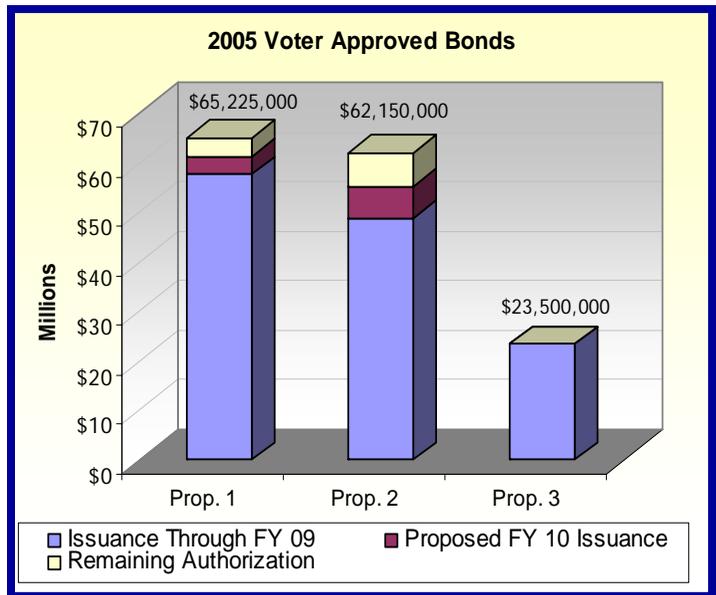
In November 2000, voters authorized the Commissioners Court to issue \$28,000,000 in General Obligation bonds for the acquisition of right-of-way for state highway projects located within Travis County. A total of \$2,000,000 related to a US 290 West project remains from this authorization.

In November of 2001, the Travis County voters authorized \$184,955,000 in General Obligation bonds. Of this amount, \$3,115,000 has not been issued and is not planned to be issued in FY 10. Most of the remaining authorization is savings due to the issuance of Certificates of Obligation in lieu of bonds to complete some of the projects.

In November 2005, the voters of Travis County authorized an additional \$150,875,000 in General Obligation bonds for capital projects related to the following propositions:

- Proposition 1 for Road improvements, right-of-way acquisition and road related drainage.
- Proposition 2 for Parks and open space parkland.
- Proposition 3 for Jail replacement beds and renovations.

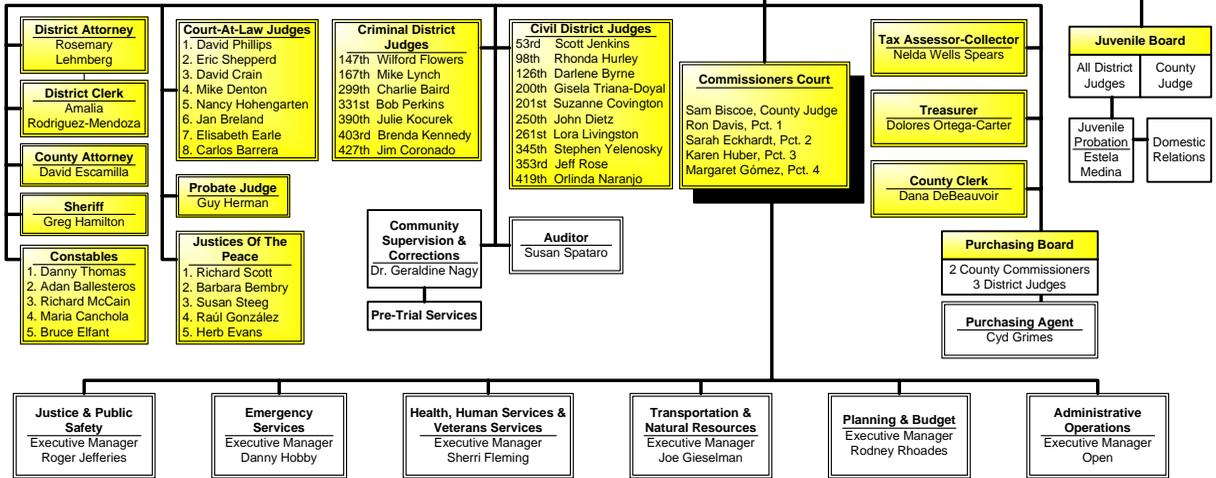
The county will issue \$9,900,000 of the remaining authorization in FY 10 for Proposition 1 (\$3,555,000) and Proposition 2 (\$6,345,000).



# Travis County Organization Chart

As of December 2009

## Travis County Voters



 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](http://www.co.travis.tx.us/planning_budget/default.asp)