


**Travis County Auditor's
Fiscal Year 2019
Fifth Revenue Estimate**

TRAVIS COUNTY
AUDITOR'S OFFICE

NICKI RILEY, CPA
COUNTY AUDITOR



TRAVIS COUNTY
ADMINISTRATION BUILDING
700 LAVACA
P.O. BOX 1748
AUSTIN, TX 78767
(512) 854-9125
FAX: (512) 854-9164

TO: Commissioners Court
FROM: Nicki Riley, County Auditor 
SUBJECT: 5th Revenue Estimate for Fiscal Year 2019
DATE: September 17, 2018

Attached is the 5th revenue estimate for the FY 2019 budget process, which includes the following:

1. Attachment A – General Fund – Budget Comparison by Revenue Category;
2. Attachment B – All Funds – Budget Comparison;
3. Attachment C – All Funds – FY 2019 Estimate of Available Resources; and
4. Attachment D – Capital Project Fund Balances.

As shown in the chart below, the General Fund's available resources increased to \$798.2M. In comparing the 4th and 5th estimates, there was an increase in the beginning balance of \$11.8M. Most of this increase is attributed to a \$7.8M reduction in anticipated FY 2018 Capital Acquisition Resources (CAR) expenditures, a delay in the purchase of the County Clerk's voter registration system, and the receipt of a \$2.0M Seton donation for the purchase of a helicopter. Using the recently approved tax rate of \$0.3542, on-going tax revenue increased \$2.7M. Charges for services decreased \$2.4M. This is largely due to a \$2.7M reduction in revenue associated with a proposed contract that allows the City of Austin to retain all EMS ground transport revenue for trips after September 30, 2018.

RE 4 vs. RE 5 FY 2019			
	RE4	RE5	Variance
Beginning Balance	\$133.3M	\$145.1M	\$11.8M
Taxes	560.9	563.6	2.7
Intergovernmental	16.3	16.2	(0.1)
Charges for Services	64.0	61.6	(2.4)
Fines and Forfeits	0.9	0.9	0.0
Investment Income	7.3	7.3	0.0
Miscellaneous	2.4	2.4	0.0
Other Financing Sources	1.0	1.1	0.1
Total Available Resources	\$786.1M	\$798.2M	\$12.1M

Please let us know if you have any questions related to this revenue estimate.

cc: Jessica Rio, County Executive, Planning and Budget
Travis Gatlin, Budget Director, Planning and Budget

**General Fund
Budget Comparison by Revenue Category
5th Revenue Estimate**

Budget FY 2018 vs. FY 2019			
	FY 2018	FY 2019	Variance
Beginning Balance	\$141,162,739	\$145,088,077	\$ 3,925,338
Taxes	518,902,057	563,590,414	44,688,357
Intergovernmental	15,991,581	16,202,496	210,915
Charges for Services	63,811,702	61,596,356	(2,215,346)
Fines and Forfeits	866,577	892,157	25,580
Investment Income	4,610,776	7,341,313	2,730,537
Miscellaneous	2,577,960	2,380,676	(197,284)
Other Financing Sources	1,139,009	1,091,679	(47,330)
Total Available Resources	\$ 749,062,401	\$798,183,168	\$ 49,120,767

All Funds
Budget Comparison
5th Revenue Estimate

Fund	Fund Name	Budget FY 2018	Budget FY 2019	Variance
0001	General Fund	\$ 607,899,662	\$ 653,095,091	\$ 45,195,429
0002	700 Lavaca Complex	1,272,478	1,144,727	(127,751)
0003	TX Expo/Heritage Center	1,160,055	1,057,077	(102,978)
0100	Law Library	849,559	833,471	(16,088)
0104	Dispute Resolution	428,860	478,580	49,720
0105	Voter Registration	132,109	154,558	22,449
0106	Juvenile Fee	9,844	13,636	3,792
0107	Juvenile Justice Alternative Education Program (JJAEP)	10,922	12,529	1,607
0108	County Clerk Records Management & Preservation	2,234,362	2,024,877	(209,485)
0109	LCRA-TC Parks CIP	229,993	323,524	93,531
0110	Records Management & Preservation	265,745	276,955	11,210
0111	Courthouse Security	428,921	410,387	(18,534)
0113	Court Reporter Service	357,921	337,328	(20,593)
0114	Juvenile Deferred Prosecution	2,800	3,248	448
0115	Balcones Canyonland Preservation	18,603,979	19,696,976	1,092,997
0118	LEOSE Comm. Court	1,036	1,030	(6)
0121	Unclaimed Property	50,074	50,000	(74)
0122	Professional Prosecutors	70,000	70,000	-
0123	Mary Quinlan Park	9,214	10,873	1,659
0124	Judiciary Fee-Probate	160,248	166,010	5,762
0125	Justice Court Technology	123,280	114,000	(9,280)
0127	District Clerk Records Management	95,626	92,334	(3,292)
0128	Elections Contract	1,154,977	1,986,935	831,958
0129	County Clerk Archival	2,230,161	2,032,417	(197,744)
0130	Family Protection	49,557	45,967	(3,590)
0131	Drug Court Program	169,305	164,002	(5,303)
0132	Probate Guardianship	77,216	75,848	(1,368)
0133	Vital Statistic Preservation	741	958	217
0134	Fire Code	271,222	323,783	52,561
0135	Child Abuse Prevention	5,197	5,842	645
0136	Justice Ct Building Security	35,234	38,410	3,176
0137	Juvenile Case Manager	159,937	148,586	(11,351)
0138	Health Food Permits	179,947	221,575	41,628
0139	District Court Records Technology	138,812	134,357	(4,455)
0140	County & District Courts Technology	22,390	26,605	4,215
0141	Court Records Preservation	201,699	189,916	(11,783)
0144	Unclaimed Juvenile Restitution	631	927	296
0145	Road and Bridge	16,290,254	16,519,378	229,124
0149	After School Youth Enrichment Services	200,000	200,000	-
0151	Civil Courts Facilities	374,768	388,025	13,257
0152	Juvenile Case Manager Program	26,836	24,707	(2,129)
0153	Truancy Civil Court	-	450	450
0154	CA DWI Pre-Diversion Program	-	40,351	40,351
Various	Debt Service	93,579,990	87,789,384	(5,790,606)
8955	Self Insurance	6,149,557	6,330,546	180,989
8956	Employee Health Benefit	81,823,410	85,130,040	3,306,630
Total		\$ 837,538,529	\$ 882,186,220	\$ 44,647,691

All Funds

Attachment C

**FY 2019 Estimate of Available Resources
5th Revenue Estimate**

Fund	Fund Name	FY 2019
0001	General Fund	\$ 798,183,168
0002	700 Lavaca Complex	3,530,813
0003	TX Expo/Heritage Center	2,694,336
0100	Law Library	1,315,526
0104	Dispute Resolution	514,694
0105	Voter Registration	168,075
0106	Juvenile Fee	466,847
0107	Juvenile Justice Alternative Education Program (JJAEP)	44,422
0108	County Clerk Records Management & Preservation	6,900,659
0109	LCRA-TC Parks CIP	3,300,044
0110	Records Management & Preservation	369,227
0111	Courthouse Security	582,778
0113	Court Reporter Service	384,096
0114	Juvenile Deferred Prosecution	103,439
0115	Balcones Canyonland Preservation	26,098,455
0118	LEOSE Comm. Court	10,000
0119	Juvenile Delinquency Prevention	1,050
0121	Unclaimed Property	51,673
0122	Professional Prosecutors	88,690
0123	Mary Quinlan Park	322,823
0124	Judiciary Fee-Probate	308,987
0125	Justice Court Technology	244,895
0127	District Clerk Records Management	556,804
0128	Elections Contract	2,396,836
0129	County Clerk Archival	9,388,521
0130	Family Protection	46,422
0131	Drug Court Program	367,929
0132	Probate Guardianship	241,862
0133	Vital Statistic Preservation	34,443
0134	Fire Code	1,305,355
0135	Child Abuse Prevention	40,410
0136	Justice Ct Building Security	568,594
0137	Juvenile Case Manager	713,396
0138	Health Food Permits	1,027,363
0139	District Court Records Technology	417,654
0140	County & District Courts Technology	222,040
0141	Court Records Preservation	377,382
0142	CAPCOG 9-1-1	4,134
0144	Unclaimed Juvenile Restitution	46,032
0145	Road and Bridge	19,955,356
0146	Gardner House Handicraft	4,755
0149	After School Youth Enrichment Services	238,360
0151	Civil Courts Facilities	2,135,002
0152	Juvenile Case Manager Program	124,188
0153	Truancy Civil Court	2,750
0154	CA DWI Pre-Diversion Program	78,668
Various	Debt Service	97,578,921
8955	Self Insurance	18,610,539
8956	Employee Health Benefit	108,844,540
Various	Capital Project Funds - Debt Funded	214,899,177
	Total	\$ 1,325,912,130

**FY 2019 Capital Project Fund Balances
5th Revenue Estimate**

Attachment D

Fund	Fund Name	FY 2019
4023	UnLtd Tax Rd Bds Series 1998-Sh45	\$ 661,815
4035	Ltd Tax Perm Imp Bds Series 2002	\$ 519,172
4036	UnLtd Tax Rd Bds Series 2002	\$ 627,298
4038	Ltd Tax Cert of Obligation Series 2003	\$ 1,043
4039	Ltd Tax Perm Imp Bds Series 2003	\$ 176,973
4042	Ltd Tax Perm Imp Bds Series 2004	\$ 329,863
4043	UnLtd Tax Rd Bds Series 2004	\$ 468,955
4045	Ltd Tax Perm Imp Bds Series 2005	\$ 128,744
4046	UnLtd Tax Rd Bds Series 2005	\$ 131,730
4047	Ltd Tax Perm Imp Bds Series 2006	\$ 2,520,515
4048	UnLtd Tax Rd Bds Series 2006	\$ 2,092,433
4052	Ltd Tax Cert of Obligation Series 2007	\$ 120,439
4053	Ltd Tax Perm Imp Bds Series 2007	\$ 1,988,916
4054	UnLtd Tax Rd Bds Series 2007	\$ 4,992,792
4055	Ltd Tax Cert of Obligation Series 2007-A	\$ 179,460
4056	Ltd Tax Cert of Obligation Series 2008	\$ 200,449
4057	Ltd Tax Perm Imp Bds Series 2008	\$ 402,019
4058	UnLtd Tax Rd Bds Series 2008	\$ 3,615,957
4059	Ltd Tax Cert of Obligation Series 2009	\$ 115,456
4060	Ltd Tax Perm Imp Bds Series 2009	\$ 190,472
4061	UnLtd Tax Rd Bds Series 2009	\$ 2,257,193
4063	Cert of Obligation Series 2010-Nontax	\$ 155,573
4064	Perm Imp Bds Series 2010	\$ 1,050,240
4065	UnLtd Tax Rd Bds Series 2010	\$ 3,277,136
4068	Cert of Obligation Series 2011-T/E	\$ 3,473
4069	Perm Imp Bds Series 2011	\$ 1,870,458
4070	UnLtd Tax Rd Bds Series 2011	\$ 3,741,291
4072	Cert of Obligation Series 2012	\$ 1,339,886
4073	Perm Imp Bds Series 2012	\$ 537,359
4074	UnLtd Tax Rd Bds Series 2012	\$ 3,743,366
4075	State Hwy Bonds 2012	\$ 75,216
4081	Cert of Obligation Series 2013	\$ 264,783
4082	Perm Imp Bds Series 2013	\$ 419,643
4083	Road Bonds Series 2013	\$ 14,301,889
4084	Cert of Obligation Series 2014	\$ 372,722
4085	Perm Imp Bds Series 2014	\$ 4,042,249
4086	UnLtd Tax Rd Bds Series 2014	\$ 13,986,574
4087	State Hwy Bonds 2014	\$ 2,491,142
4088	State Hwy Bonds 2014A	\$ 75,636
4089	Cert of Obligation Series 2015	\$ 51,554
4090	Perm Imp Bds Series 2015	\$ 4,631,369
4091	UnLtd Tax Rd Bds Series 2015	\$ 18,709,110
4092	State Hwy Bonds 2015	\$ 788,668
4093	Cert of Obligation Series 2016	\$ 274,826
4094	Perm Imp Bds Series 2016	\$ 3,481,799
4095	UnLtd Rd Bds Series 2016	\$ 24,969,915
4096	State Hwy Bonds 2016	\$ 14,366,046
4097	Cert of Obligation Series 2017	\$ 10,277,224
4098	Perm Imp Bds Series 2017	\$ 1,951,724
4099	UnLtd Tax Rd Bds Series 2017	\$ 1,137,848
4100	CO 2018	\$ 12,023,590
4300	Perm Imp Bds Series 2018	\$ 34,946,352
4500	UnLtd Tax Rd Bds Series 2018	\$ 13,818,822
Total		\$ 214,899,177

**Recapitulation Financial Statement
FY 2019 Adopted Budget**

**RECAPITULATION FINANCIAL STATEMENT
FISCAL YEAR 2019 ADOPTED BUDGET**

	TOTAL ALL FUNDS Memorandum Only	ALL FUNDS EXCEPT INTERNAL SVC FUNDS	INTERNAL SVC FUNDS		GENERAL FUND	ROAD & BRIDGE FUND	DEBT SERVICE FUND	DEBT SERVICE TAXABLE FUND	OTHER FUNDS
			RISK MGMT FUND	HEALTH BENEFIT FUND					
Beginning Balance	\$228,826,733	\$192,832,240	\$12,279,993	\$23,714,500	\$145,088,077	\$3,435,978	\$9,412,350	\$377,187	\$34,518,648
Revenues:									
Taxes									
Current	646,883,526	646,883,526			561,613,766		74,303,019	10,966,741	
Delinquent	-773,664	-773,664			-702,655		-365	-70,644	
Penalty & Interest	2,521,052	2,521,052			2,521,052				
Other	158,251	158,251			158,251				
Intergovernmental	16,442,815	16,442,815			16,202,496	72,896			167,423
Charges for services	83,188,202	83,188,202			61,596,356	10,397,372			11,194,474
Fines and forfeitures	4,424,259	4,424,259			892,157	3,482,102			50,000
Investment Income	9,437,496	8,765,887	265,410	406,199	7,341,313	121,534	337,837	32,796	932,407
Miscellaneous	97,498,700	6,709,723	6,065,136	84,723,841	2,380,676	145,474		2,220,000	1,963,573
Total Revenues	\$859,780,637	\$768,320,051	\$6,330,546	\$85,130,040	\$652,003,412	\$14,219,378	\$74,640,491	\$13,148,893	\$14,307,877
Other Financing Sources									
Other (Not Budgeted)	363,977 (1)	363,977							363,977
Sale of Major Assets	250,000	250,000			250,000				
Transfers In	22,155,583	22,155,583			841,679	2,300,000			19,013,904
Total Available	\$1,089,221,347 (2)	\$983,921,851 (4)	\$18,610,539	\$108,844,540	\$798,183,168	\$19,955,356	\$84,052,841	\$13,526,080	\$68,204,406
Expenditures:									
General Government	247,806,396	155,360,879	7,838,860	84,606,657	146,224,351				9,136,528
Justice System	169,994,445	169,994,445			166,343,379				3,651,066
Corrections & Rehabilitation	137,025,874	137,025,874			136,894,112				131,762
Public Safety	92,760,087	92,760,087			92,190,302				569,785
Health & Human Services	66,099,341	66,099,341			65,543,032				556,309
Infrastructure & Environmental	50,449,324	50,449,324			25,729,203	18,586,830			6,133,291
Community & Economic Dev.	20,452,491	20,452,491			16,511,136				3,941,355
General Purpose Reserves	112,002,594	76,993,032	10,771,679	24,237,883	32,381,875 (5)	1,368,526			43,242,631
Special Purpose Reserves	13,975,083	13,975,083			13,975,083 (5)				
Unallocated Reserves	91,200,014	91,200,014			81,076,791		7,840,777	2,282,446	
Debt Service	63,955,000	63,955,000					53,275,000	10,680,000	
Interest	23,500,698	23,500,698					22,937,064	563,634	
Total Expenditures	\$1,089,221,347	\$961,766,268	\$18,610,539	\$108,844,540	\$776,869,264	\$19,955,356	\$84,052,841	\$13,526,080	\$67,362,727
Other Financing Uses									
Transfers Out	22,155,583 (3)	22,155,583			21,313,904				841,679 (3)
Total Expenditures and Other Uses	\$1,089,221,347 (2)	\$983,921,851 (4)	\$18,610,539	\$108,844,540	\$798,183,168	\$19,955,356	\$84,052,841	\$13,526,080	\$68,204,406
Ending Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Note 1: This total consists of transfers of \$345,626 from County Corporations and \$18,351 from CAPSO to the General Fund.

Note 2: Total transfers in and total transfers out are excluded from this number to prevent double counting.

Note 3: This total includes non-budgeted transfers out of \$345,626 from County Corporations and \$18,351 from CAPSO to the General Fund.

Note 4: Total transfers in and total transfers out are included in this number.

Note 5: General and Special Purpose Reserves in the General Fund include the following amounts:

General Purpose Reserves	
Allocated Reserve	15,083,159
Capital Acquisition Resources Reserve	12,298,716
Reserve for Emergencies and Contingencies	5,000,000
Subtotal General Purpose Reserves	32,381,875
Special Purpose Reserves	
Reserve for State Cuts & Unfunded Mandates	3,500,000
Reserve for Replacement of Integrated Justice Systems	3,191,399
Reserve for Interlocal Agreements	2,663,868
Compensation Reserve	1,619,100
Annualization Reserve	1,614,468
Sheriff's Office Overtime Reserve	700,000
Smart Building Maintenance Reserve	686,248
Subtotal Special Purpose Reserves	13,975,083
Grand Total General and Special Purpose Reserves	\$46,356,958

Note 6: The following estimated amounts will be added to the total All Funds (Memorandum Only) budget of \$1,089,221,347 to establish a Total Adopted Budget for expenditures not to exceed \$2,604,221,347.

Pre-Encumbrances and Encumbrances including Accruals	315,000,000
Re-Appropriated Capital Funds	350,000,000
Bonds	600,000,000
Re-Appropriated Grant Funds	250,000,000

