



# Travis County Commissioners Court Agenda Request

**Meeting Date:** August 14, 2012

**Prepared By/Phone Number:** Beth Devery, 854-6654

**Elected/Appointed Official/Dept. Head:** Patricia A. Young Brown,  
President and CEO, Travis County Healthcare District d/b/a Central Health

**Commissioners Court Sponsor:** Judge Biscoe

## **AGENDA LANGUAGE:**

CONSIDER AND TAKE APPROPRIATE ACTION ON THE TRAVIS COUNTY HEALTHCARE DISTRICT D/B/A CENTRAL HEALTH FISCAL YEAR 2013 BUDGET.

## **BACKGROUND/SUMMARY OF REQUEST AND ATTACHMENTS:**

Please see attached documentation.

## **STAFF RECOMMENDATIONS:**

Please see attached documentation.

## **ISSUES AND OPPORTUNITIES:**

Please see attached documentation.

## **FISCAL IMPACT AND SOURCE OF FUNDING:**

Please see attached documentation.

## **REQUIRED AUTHORIZATIONS:**

Planning and Budget Office	Leroy Nellis
County Attorney	John Hille
County Attorney	Beth Devery
County Auditor	Susan Spataro
Health and Human Services	Sherri Fleming
County Judge's Office	Cheryl Aker
Commissioners Court	Cheryl Aker

**AGENDA REQUEST DEADLINE:** All agenda requests and supporting materials must be submitted as a pdf to Cheryl Aker in the County Judge's office, [Cheryl.Aker@co.travis.tx.us](mailto:Cheryl.Aker@co.travis.tx.us) by Tuesdays at 5:00 p.m. for the next week's meeting.

**DAVID A. ESCAMILLA**  
COUNTY ATTORNEY

**STEPHEN H. CAPELLE**  
FIRST ASSISTANT

**JAMES W. COLLINS**  
EXECUTIVE ASSISTANT

**MALING ADDRESS:**  
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**HEALTH SERVICES**  
**DIVISION**

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## **MEMORANDUM**

**To:** Travis County Commissioners Court

**From:** Prema Gregerson, Assistant County Attorney

**Date:** August 8, 2012

**Re:** Ratification of action taken on Central Health's 2013 Budget and 2012 Tax Rate

Pursuant to Section 26.04(e) of the Texas Tax Code, Central Health published its Notice of Effective Tax Rate on August 1, 2012, using the form prescribed by the Texas Comptroller. The Notice of Effective Tax Rate included the appropriate information regarding the maintenance and operations taxes but did not include the debt service components. Central Health's Board and Commissioners Court took action to approve the budget and tax rate after the August 1, 2012 Notice of Effective Tax Rate was published.

To ensure that Central Health is providing appropriate notice under the Texas Tax Code, Central Health will be publishing a revised Notice of Effective Tax Rate on August 11, 2012. We are requesting that the Central Health Board of Managers and Travis County Commissioners Court ratify the already approved budget and tax rate after the August 11, 2012 publication. There will be no change to the budget or tax rate already approved by the Central Health Board of Managers and Travis County Commissioners Court. While it is not clear that this additional step is necessary, we are recommending that these extra precautions are taken.

ORDER OF TRAVIS COUNTY COMMISSIONERS COURT

STATE OF TEXAS           §  
  §  
COUNTY OF TRAVIS       §

At a regular meeting of the Travis County Commissioners Court held on August 14, 2012,  
on motion made by: \_\_\_\_\_, and  
seconded by: \_\_\_\_\_,

the following Order related to the budget of the Travis County Healthcare District was adopted:

WHEREAS, the Commissioners Court has by Order dated August 14, 2012 set the tax rate and levied taxes based on the tax requirements identified in Travis County Healthcare District's budget for the fiscal year beginning October 1, 2012; and

WHEREAS, in accordance with the Revised Statutes of the State of Texas, a budget summary has been prepared to cover all proposed expenditures of the Travis County Healthcare District for the period beginning October 1, 2012 and ending September 30, 2013, which is attached to this order as Attachment A; and

WHEREAS, after careful consideration of the budget, it appears to the Commissioners Court that this budget is in the best interests of Travis County Healthcare District for the period for which appropriations are made in it, and that it should be adopted and approved;

THEREFORE, the Travis County Commissioners Court orders that the budget for the Travis County Healthcare District for the period beginning October 1, 2012 and ending September 30, 2013, as stated in Attachment A, is hereby finally approved and adopted for that period. The Travis County Commissioners Court orders that the Travis County Healthcare District Board of Managers may amend the Disproportionate Share Program line items 71.00 and 71.30 shown in Attachment B and the associated revenue line items if the Board of Managers determines that such amendments are necessary to receive funding available under the Medicaid Disproportionate Share Hospital program and/or the Medicaid Upper Payment Limit Program and to reflect the appropriate pass-through of funds received. In addition, the Travis County Healthcare District Board of Managers may amend the Tobacco Settlement Program line items 72.00 through 72.30 shown in Attachment B and the associated revenue line items if the Board determines that such amendments are necessary to receive funding available under the Tobacco Settlement Permanent Trust Account and to reflect the appropriate pass-through of funds received.

Except as herein provided, no expenditures of the funds of Travis County Healthcare District shall be made for that period, except in strict compliance with this budget, unless it is amended according to the laws of the State of Texas.

DONE IN OPEN MEETING on August 14, 2012.

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Samuel T. Biscoe, County Judge

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Ron Davis  
Commissioner, Precinct 1

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Sarah Eckhardt  
Commissioner, Precinct 2

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Karen Huber  
Commissioner, Precinct 3

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Margaret Gómez  
Commissioner, Precinct 4

ATTACHMENT A

TRAVIS COUNTY HEALTHCARE DISTRICT  
FISCAL YEAR 2013 BUDGET



CENTRAL HEALTH

## Fiscal Year 2013 Proposed Budget Executive Summary

### *Who We Are*

The Travis County Healthcare District (doing business as “Central Health”) was created by vote of the Travis County electorate in May 2004. Its purpose is the provision of medical and hospital care to eligible residents of Travis County, a responsibility that was previously shared by Travis County and the City of Austin prior to Central Health’s creation. Central Health’s mission is to create access to healthcare for those who need it most.

While Texas law defines eligible residents as individuals at or below 21% of the federal poverty level (currently \$4,841 for a family of four), Central Health defines its identified population as uninsured or underinsured residents up to 200% of the federal poverty level (currently \$46,100 for a family of four).

Central Health has adopted the role of community steward in considering its responsibility to those in need of health care services and to all Travis County taxpayers. Central Health developed this fiscal year 2013 budget to help support the most appropriate level of care to our target population and to assure that taxpayer dollars are used in the most effective manner possible.

From its inception in fiscal year 2005, Central Health has worked consistently to fulfill its mission of creating access to healthcare for those who need it most. Over the last eight years, Central Health has steadily increased the provision of healthcare services to its population and has worked with a variety of healthcare providers and stakeholders to augment and improve the healthcare safety net here in Travis County. At the same time, Central Health has gradually but steadily increased its revenue and expenditures to carry out its mission: in fiscal year 2005, total expenditures were \$58.5 million; in fiscal year 2013, total expenditures in this budget are \$117.7 million.

### *1115 Medicaid Waiver and 10 in 10 Initiative*

Central Health owns University Medical Center Brackenridge (UMCB), the safety-net hospital here in Travis County that provides acute and specialty care to our Medical Access Program population as well as trauma services to all residents in an 11 county region. UMCB is operated by the Seton Healthcare Family under a long-term lease arrangement. Since Central Health began operations in 2004, Seton and Central Health have collaborated to provide a continuum of healthcare services, with Central Health focusing on primary, specialty and behavioral health care. While we have made some progress in our efforts to integrate the healthcare delivery system, there is still much to be done to ensure care is delivered at the right time and the right place.

Central Health and Seton are fortunate this year to have the opportunities presented to us by the Texas Healthcare Transformation and Quality Improvement Program, also called the 1115 Medicaid waiver, and by Senator Kirk Watson’s 10 in 10 initiative to accomplish a number of projects that will benefit Travis County, including: implementing an integrated delivery system to provide enhanced primary care, specialty care, behavioral health services, and women’s health services; building a medical school; and, building a modern teaching hospital. We believe that the waiver and the 10 in 10 initiative offer a unique platform on which we can build a truly integrated system. To that end,



CENTRAL HEALTH

## Fiscal Year 2013 Proposed Budget Executive Summary

the parties have entered into a letter of intent to modernize and advance our public-private partnership through the creation of an integrated delivery system. This partnership has served the community well but it must be updated to upgrade the local healthcare delivery system in order to serve the community better.

We are waiting on further guidance from the Texas Health and Human Services Commission (HHSC) and do not yet have the information we need to understand the full extent of what we may be able to achieve through the waiver. We know that there may be as much as \$689 million available for Region 7 over the five years of the waiver to fund changes to our delivery system (including a local match of 40%) and we are working now on a plan to maximize funding and to optimize the changes to the system.

Although we will begin to receive waiver funds in fiscal year 2013, they will be recorded and spent through the integrated delivery system described above and are not included in this budget.

### *Fiscal Year 2013 Operating Budget*

Central Health's current tax rate (fiscal year 2012) is 7.8900 cents per \$100 of assessed value. This 2013 budget includes a total tax rate of 7.8946 cents per \$100 of assessed value, which is the effective tax rate. The total rate includes an operating tax rate of 7.7599 cents and a debt service rate of .001347. The debt service tax rate will provide debt service funds for Certificates of Obligation that fund the purchase and renovation of a large facility in southeast Travis County and a portion of the construction cost of Central Health's North Central Community Health Center, the remainder of which was funded with Federal grant dollars.

### Structural Balance

In last year's budget process, we discussed the need to achieve structural balance, meaning that our revenue structure is adequate to fund our operating expense budget without significant use of reserves. However, the advent of the 1115 waiver alleviates this concern for structural balance, at least for the foreseeable future. Last year, for example, one of the cost drivers contributing to our projected structural imbalance was the addition of the VA facility into operations in 2015. Our hope is that the service expansion we intend for that facility can be wholly or largely paid for by the waiver – but we will not know for certain until we better understand the reimbursement from the 1115 waiver and the role the facility will play in the integrated delivery system now under development.

### Use of Reserves

This year (2012) we budgeted to use \$19.8 million in total reserves. In this proposed budget, we are projecting to use only \$4.7 million in reserves. This is due primarily to the use of reserves last year for one-time items, in particular the transfer of \$12.5 million to Sendero for paid-in capital and the use of \$2.3 million for Sendero start-up costs.



## Fiscal Year 2013 Proposed Budget Executive Summary

### Service Expansion Funds

As we did last year, we are including \$3 million in service expansion funds. In some prior years, these funds were categorized along expected lines of use, but this year all \$3 million is undesignated.

### Significant Changes

In order to expand our capacity to make intergovernmental transfers under the 1115 waiver, we have converted the additional rent that Seton has traditionally paid us to a base rent amount, which qualifies as public funds available for local match. In total, the change to our rent payments from the current budget is an increase of about \$2.4 million. In addition, we expect an increase to our property tax revenue of about \$4.9 million as a result of new property although again we are coming in at the effective tax rate in this proposed budget. Significant changes to our expense budget include the following:

- A decrease in Sendero paid-in capital of \$12.5 million. Sendero does not anticipate the need for any additional capital in 2013;
- A decrease in Sendero start-up costs of \$2.3 million – these were a one-time expense in the current year;
- A decrease in payments to the ICC of \$500,000 for one-time costs related to the upgrade of the ICARE system;
- An increase of \$817,700 in payments to Sendero for management of our MAP population;
- An increase in payments to the City of Austin EMS Department of \$300,000;
- An increase of \$499,825 for CommUnityCare;
- An increase of \$1,376,000 to other primary care provider contracts and \$118,000 for specialty care provider contracts

### Other Items

This proposed budget also includes increases of approximately \$800,000 for additional administrative resources, mostly for legal or consulting resources that may be needed to plan and implement the integrated delivery system. It also includes \$202,000 for programs in zip code 78744. Funds for this project were allocated in the current year but have not been spent, and they are being rolled over to the 2013 budget to implement projects previously approved.

Although our total healthcare delivery program budget is almost \$9 million less in this proposed 2013 budget than in the current-year budget, we have in fact increased our ongoing budget for healthcare services by about \$6 million – the reduction in total program funding is due to the fact that we had significant non-recurring expenses in the 2012 budget related to Sendero, as described above.





**Fiscal Year 2012 Approved and Fiscal Year 2013 Proposed  
Revenue and Expense Summary Budget**

DESCRIPTION	FY 2012 APPROVED BUDGET	FY 2013 PROPOSED BUDGET
<b>TAX RATE</b>	<b>0.078900</b>	<b>0.078946</b>
<b>SOURCES OF FUNDS</b>		
Property Tax Revenue	75,073,380	79,944,069
Seton Lease-Base Revenue	1,155,396	30,926,640
Seton Lease-Additional Revenue	27,353,875	-
Interest Revenue	800,000	200,000
Tobacco Litigation Settlement Revenue	1,300,000	1,900,000
Contributions from Reserves	19,797,981	4,695,551
<b>TOTAL SOURCES</b>	<b>125,480,632</b>	<b>117,666,260</b>
<b>USES OF FUNDS</b>		
Healthcare Delivery Expense	118,188,333	109,204,886
Administration Expense	6,410,121	7,535,087
Tax Collection Expense	882,178	926,287
<b>TOTAL USES</b>	<b>125,480,632</b>	<b>117,666,260</b>
<b>RESERVES</b>		
Capital	-	-
HMO - Risk-Based Capital	15,083,000	15,083,000
Contingency Reserve (formerly Allocated Reserve)	41,974,471	38,344,255
Emergency Reserve (formerly Unallocated Reserve)	35,792,220	37,289,153
<b>TOTAL RESERVES</b>	<b>92,849,691</b>	<b>90,716,408</b>
<b>CAPITAL BUDGET</b>		
Land	-	-
Building	-	-
Facility Improvements	850,000	-
Equipment & Information Systems	1,000,000	-
<b>TOTAL CAPITAL</b>	<b>1,850,000</b>	<b>-</b>



Fiscal Year 2012 Approved and Fiscal Year 2013 Proposed Budget Expense Detail

ACCT	DESCRIPTION	FY 2012 APPROVED BUDGET	%	FY 2013 PROPOSED BUDGET	%
<b>HEALTH CARE DELIVERY</b>					
	<b>Personnel Expenses</b>				
07.01	Salaries - Regular Salaries	1,468,766		1,376,025	
20.02	Benefits - FICA Tax-OASDI	90,447		78,000	
20.03	Benefits - Hospitalization	206,532		175,667	
20.04	Benefits - Life Insurance	1,834		1,189	
20.05	Benefits - Retirement Contribution 401a	83,233		66,151	
20.05	Benefits - Def Comp 457	10,357		10,209	
20.06	Benefits - Worker's Compensation	6,762		6,762	
20.07	Benefits - FICA Tax-Medicare	21,298		18,451	
20.08	Benefits - Dental	9,886		6,097	
20.09	Benefits - LTD/STD	4,028		2,869	
20.10	Benefits - Other 2012	3,508		3,508	
25.00	PTO	138,631		127,323	
27.10	Benefits-Unemployment	7,325		7,325	
20.10	Benefits - Cell Phone Allowance	416		936	
20.10	Salary/Benefits - Backcharges & \$100k Vac Savings	(255,506)		(100,000)	
	<b>Subtotal Personnel Expenses</b>	<b>1,797,517</b>	<b>1.43%</b>	<b>1,780,512</b>	<b>1.51%</b>
	<b>Operating Expenses</b>				
30.01	Supplies - Supplies, Equip & Furniture	29,740		29,740	
30.02	Supplies - Software	2,500		2,500	
30.03	Supplies-Hardware	6,600		6,600	
30.05	Supplies-Minor tools, office furniture	9,334		9,334	
30.16	Supplies - Meetings & Refreshments	1,000		1,000	
40.07	Professional Svc - Consulting	410,000		410,000	
40.12	Professional Svc - Legal	50,000		50,000	
40.99	Professional Svc - Other Professional Services	123,900		123,900	
41.02	Communication - Postage/Freight	20,075		20,075	
41.06	Cellular Phone	1,440		1,440	
42.02	Routine Travel - Auto Mileage-Employees	4,855		4,855	
42.06	Contracted Transportation	2,820		2,820	
60.27	Printing/Copying	85,000		85,000	
60.29	Advertising	50,000		50,000	



Fiscal Year 2012 Approved and Fiscal Year 2013 Proposed Budget Expense Detail

ACCT	DESCRIPTION	FY 2012 APPROVED BUDGET	%	FY 2013 PROPOSED BUDGET	%
61.03	Rent - Office Equipment	6,000		6,000	
65.01	Prof Dev - Subscriptions & Publications	2,560		2,560	
65.02	Prof Dev-Professional Memberships	1,300		1,300	
65.03	Prof Dev-Travel Meals & Lodging	3,108		3,108	
65.04	Prof Dev - Training & Seminars	9,200		9,200	
65.05	Prof Dev-Professional Licenses	1,000		1,000	
84.01	Depreciation	2,800,000		2,800,000	
84.01	Addback for non-financial use	(2,800,000)		(2,800,000)	
85.03	Payments-Certificates of Obligation	1,456,378		1,456,378	
	<b>Subtotal Operating Expense</b>	<b>2,276,810</b>	<b>1.81%</b>	<b>2,276,810</b>	<b>1.93%</b>
	<b>Healthcare Services</b>				
61.05	OAC-Rental equipment (MAP)	3,000	0.00%	3,000	0.00%
62.77	OAC-Other Medical (MAP)	100,000	0.08%	100,000	0.08%
62.81	OAC-Continuity Clinic-Paul Bass	709,647	0.57%	709,647	0.60%
62.82	OAC-Blackstock	202,045	0.16%	262,045	0.22%
62.91	OAC-Seton Hospital	4,251,734	3.39%	4,018,605	3.42%
62.90	OAC-CommUnityCare	38,393,926	30.60%	38,893,751	33.05%
62.82	OAC-El Buen Samaritano	1,020,000	0.81%	1,800,000	1.53%
62.82	OAC-Lone Star Circle of Care	3,029,995	2.41%	4,364,995	3.71%
62.93	OAC-People's Community Clinic	1,048,000	0.84%	1,398,000	1.19%
62.99	OAC-Volunteer Healthcare Clinic	100,000	0.08%	100,000	0.08%
62.92	OAC-UTMB	3,900,000	3.11%	3,900,000	3.31%
62.99	OAC-Recuperative Care Beds	300,000	0.24%	300,000	0.25%
62.82	OAC-Urgent Care	115,000	0.09%	166,000	0.14%
62.91	OAC-High Risk OB Clinic	(600,000)	-0.48%	-	0.00%
62.99	OAC-Dove Springs 78744	-	0.00%	202,000	0.17%
62.76	OAC-Transportation (MAP, non emergency & EMS)	396,822	0.32%	696,822	0.59%
62.86	OAC-Speciality Care-Vision	117,277	0.09%	235,277	0.20%
62.81	OAC-Paul Bass Specialty Care	462,000	0.37%	462,000	0.39%
62.95	OAC-Project Access	330,000	0.26%	330,000	0.28%
62.89	OAC-Austin Cancer Centers	334,000	0.27%	334,000	0.28%
62.89	OAC-Orthotics	27,000	0.02%	27,000	0.02%
62.99	OAC-CTR621 - Mental Health - ATCIC	7,925,319	6.32%	7,925,319	6.74%



**Fiscal Year 2012 Approved and Fiscal Year 2013 Proposed Budget Expense Detail**

ACCT	DESCRIPTION	FY 2012 APPROVED BUDGET	%	FY 2013 PROPOSED BUDGET	%
62.99	OAC-CTR622 - Mental Health - SIMS Foundation	265,000	0.21%	265,000	0.23%
62.94	OAC-Planned Parenthood	-	0.00%	400,000	0.34%
62.87	OAC-Seton Brack Pharmacy	171,670	0.14%	171,670	0.15%
62.97	OAC-Pharmacy PBM MedImpact	4,391,525	3.50%	5,444,687	4.63%
62.78	OAC-Dental Services (MAP)	596,711	0.48%	596,711	0.51%
62.83	OAC-Medicaid Payments - Regional UPL	24,000,000	19.13%	24,000,000	20.40%
62.80	OAC-Childrens Optimal Health	35,000	0.03%	35,000	0.03%
62.96	OAC-ICC	1,141,275	0.91%	641,275	0.54%
62.79	OAC-ICC Medicaider (MAP)	164,760	0.13%	164,760	0.14%
62.99	OAC-United Way	700,000	0.56%	700,000	0.59%
62.85	OAC-Sendero medical and claims management	2,682,300	2.14%	3,500,000	2.97%
98.50	OAC-Service Expansion Funds	3,000,000	2.39%	3,000,000	2.55%
62.99	OAC-HMO Start-up	2,300,000	1.83%	-	0.00%
98.50	OAC-Sendero paid-in capital	12,500,000	9.96%	-	0.00%
	<b>Subtotal Healthcare Services</b>	<b>114,114,006</b>	<b>90.94%</b>	<b>105,147,564</b>	<b>89.38%</b>
	<b>Total Healthcare Delivery</b>	<b>118,188,333</b>	<b>94.19%</b>	<b>109,204,886</b>	<b>92.81%</b>



Fiscal Year 2012 Approved and Fiscal Year 2013 Proposed Budget Expense Detail

ACCT	DESCRIPTION	FY 2012 APPROVED BUDGET	%	FY 2013 PROPOSED BUDGET	%
<b>ADMINISTRATION</b>					
	<b>Personnel Expenses</b>				
07.01	Salaries - Regular Salaries-Operations	2,650,793		2,604,114	
07.91	Salaries - Reserve	200,000		200,000	
20.02	Benefits - FICA Tax-OASDI	144,512		139,895	
20.03	Benefits - Hospitalization	294,454		209,913	
20.04	Benefits - Life Insurance	3,404		2,345	
20.05	Benefits - Retirement Contribution 401a	154,546		144,711	
20.05	Benefits - Def Comp 457	26,616		24,032	
20.06	Benefits - Worker's Compensation	6,438		6,438	
20.07	Benefits - FICA Tax-Medicare	38,359		37,022	
20.08	Benefits - Dental	10,020		6,442	
20.09	Benefits - LTD/STD	6,249		4,957	
20.10	Benefits - Other 2012	4,163		4,163	
25.00	PTO	251,801		248,377	
27.10	Benefits-Unemployment	6,795		6,795	
20.10	Benefits - Cell Phone Allowance	6,036		6,036	
05.20	Salaries - Administrator's Car Allowance	5,000		5,000	
20.10	Benefits - Employee Relocation Expense	5,000		5,000	
20.10	Salary/Benefits - Backcharges & \$100k Vac Savings	(450,858)		(356,289)	
	<b>Subtotal Personnel Expenses</b>	<b>3,363,328</b>	<b>2.68%</b>	<b>3,298,751</b>	<b>2.80%</b>
	<b>Operating Expenses</b>				
30.01	Supplies - Supplies, Equip & Furniture	21,600		21,600	
30.02	Supplies - Software	23,245		23,245	
30.03	Supplies-Hardware	33,000		33,000	
30.05	Supplies-Minor tools, office furniture	3,000		3,000	
30.11	General Maintenance	62,355		62,355	
30.16	Supplies - Meetings & Refreshments	10,250		10,250	
40.05	Professional Svc - Auditing	55,000		55,000	
40.06	Professional Svc - Accounting	21,000		21,000	
40.07	Professional Svc - Consulting	483,620		1,283,620	
40.08	Professional Svc - Data - IT Support	133,650		133,650	
40.09	Bank Fees	6,000		6,000	



**Fiscal Year 2012 Approved and Fiscal Year 2013 Proposed Budget Expense Detail**

ACCT	DESCRIPTION	FY 2012 APPROVED BUDGET	%	FY 2013 PROPOSED BUDGET	%
40.12	Professional Svc - Legal	611,500		611,500	
40.99	Professional Svc - Other Professional Services	6,100		6,100	
41.02	Communication - Postage/Freight	3,870		3,870	
42.02	Routine Travel - Auto Mileage-Employees	5,300		5,300	
42.06	Contracted Transportation	1,200		1,200	
42.07	Routine Travel - Travel, Meals & Lodging	5,000		5,000	
42.09	Business Meetings & Meals	4,000		4,000	
44.01	Insurance - General Insurance Premium	99,526		99,526	
48.01	Public Utility Svcs - Utilities	32,100		61,140	
48.02	Public Utility Svcs - Telephone Lines	1,700		1,700	
48.04	Water	10,400		10,400	
48.05	Waste Disposal	5,600		5,600	
48.06	Gas	5,946		5,946	
60.08	OPS-Contracted Employees	26,000		26,000	
61.02	Rent - Land & Buildings	32,600		32,600	
60.27	Printing	54,500		54,500	
60.29	Advertising (includes \$25,000 public notice)	92,250		92,250	
60.37	OPS-Retirement fees	12,000		12,000	
60.37	OPS-Benefit Services	86,500		86,500	
60.40	OPS - Reimbursed Services - Travis County	108,351		108,351	
60.50	OPS-CAN	25,000		25,000	
60.50	Custodial	124,775		124,775	
60.52	Security	95,670		138,512	
60.53	Records storage	8,965		8,965	
61.03	Rent - Office Equipment	28,000		28,000	
61.04	Rents & Leases (property)	94,000		265,180	
64.06	Employee Relations	42,000		42,000	
65.01	Prof Dev - Subscriptions & Publications	12,700		12,700	
65.02	Prof Dev-Professional Memberships	34,323		34,323	
65.03	Prof Dev-Travel Meals & Lodging	19,250		19,250	
65.04	Prof Dev - Training & Seminars	36,064		36,064	
65.05	Prof Dev-Professional Licenses	675		675	
75.21	Misc - Legislative Services	163,200		163,200	



**Fiscal Year 2012 Approved and Fiscal Year 2013 Proposed Budget Expense Detail**

ACCT	DESCRIPTION	FY 2012 APPROVED BUDGET	%	FY 2013 PROPOSED BUDGET	%
75.22	Misc - Employment Recruiting	3,300		3,300	
98.92	Reserve for property insurance, utilities	300,000		446,481	
	<b>Subtotal Operating Expense</b>	<b>3,046,793</b>	<b>2.43%</b>	<b>4,236,336</b>	<b>3.60%</b>
	<b>Total Administration</b>	<b>6,410,121</b>	<b>5.11%</b>	<b>7,535,087</b>	<b>6.40%</b>
	<b>Tax Collection</b>				
60.03	OPS - Appraisal District Svcs	409,178		429,637	
60.04	OPS - Tax Collector	473,000		496,650	
	<b>Subtotal Tax Collection Expense</b>	<b>882,178</b>	<b>0.70%</b>	<b>926,287</b>	<b>0.79%</b>
	<b>Tobacco Settlement</b>				
72.00	Tobacco Settlement Rcvd-payable to Travis County	143,000		301,000	
72.20	Tobacco Settlement Paid to Travis County	(143,000)		(301,000)	
72.10	Tobacco Settlement Received-payable to Seton	338,000		870,000	
72.30	Tobacco Settlement Paid to Seton	(338,000)		(870,000)	
	<b>Subtotal Tobacco Settlement</b>				
	<b>Disproportionate Share Program</b>				
71.00	Disproportionate Share/UPL IGT payable to Seton	42,423,584		-	
71.20	Disproportionate Share/UPL IGT sent	(42,423,584)		-	
71.10	Disproportionate Share Received payable to Seton	10,339,765		-	
71.30	Disproportionate Share Paid - Seton	(10,339,765)		-	
	<b>Subtotal Disproportionate Share</b>	<b>-</b>		<b>-</b>	
	<b>TOTAL EXPENSE</b>	<b>125,480,632</b>	<b>100%</b>	<b>117,666,260</b>	<b>100%</b>
	<b>Tax Collection Expense</b>	<b>(882,178)</b>		<b>(926,287)</b>	
	<b>TOTAL EXPENSE LESS PASS THROUGH &amp; TAX COLLECTION</b>	<b>124,598,454</b>		<b>116,739,973</b>	



**Fiscal Year 2012 Approved and Fiscal Year 2013 Proposed Budget Expense Detail**

ACCT	DESCRIPTION	FY 2012 APPROVED BUDGET	%	FY 2013 PROPOSED BUDGET	%
	<b>RESERVES</b>				
98.60	Capital Reserve	-		-	
98.91	HMO - Risk-Based Capital	15,083,000		15,083,000	
98.91	Contingency Reserve (formerly Allocated Reserve)	41,974,471		38,344,255	
98.98	Emergency Reserve (formerly Unallocated Reserve)	35,792,220		37,289,153	
	<b>Total Reserves</b>	<b>92,849,691</b>		<b>90,716,408</b>	
	<b>CAPITAL BUDGET</b>				
81.12	Land	-		-	
81.04	Building	-		-	
81.02	Facility Improvements	850,000		-	
80.02	Equipment & Information Systems	1,000,000		-	
	<b>Total Capital</b>	<b>1,850,000</b>		<b>-</b>	