

2013-2014 BUDGET

Budget Workshop 7-10-2013
CITY OF GALVESTON, TX



Budget Priorities

Mayor Rosen

- Estimated GF property tax revenue?
\$18,820,262
- Estimated sales tax revenue?
\$13,896,662
- Estimated enterprise fund revenue?
\$43,034,068
- Estimated tax rate based on city's
current expenses? .5540

Budget Priorities Council

Mr. Pappous

- Lower Ad Valorem tax rate
- Cash for infrastructure maintenance
- Expand City Auditors office
- Fund code enforcement and demolition of houses
- Funds to address Sandpiper Cove

Budget Priorities Council

Mr. Legg

- Streets
- Sidewalks and curbs
- Infrastructure
- Combine EMS with Fire Department

Budget Priorities Council

Ms. Tarlton

- Neighborhood revitalization
- Fire Hydrants

Budget Priorities Council

Mrs. Robb

- Change sick and vacation payout policy
- Budget separation pay reserve
- Sewer

Budget Priorities Council

Mrs. Banks

- Planning
- Education for Neighborhood Conservation Districts

Budget Priorities Council

Mrs. Beeton

- Improve Broadway
- Brand the city to tourist, residents and young people
- Adopt impact fees
- Develop a facilities plan
- Bring city properties up to code

How this budget addresses Council priorities

- 2% set aside of \$904,938 combined with last years \$431,705 could be used to improve Broadway, neighborhood revitalization, streets, curbs and sidewalks in combination with the \$1.2 million from IDC
- Seperation pay fund was established with a total of \$614,000 coming from general and enterprise funds.

How this budget addresses Council priorities

- Fire hydrants are getting closer to being settled with FEMA funds. \$1.7 million is expected from FEMA for fire hydrants
- EMS has been deferred until 2014-2015
- Expansion of the City Auditors office has been deferred until 2014-2015
- Impact fee study is not yet complete and no funds have been budgeted in this budget for impact fee revenue

How this budget addresses Council priorities

- Planning and zoning fees are being reviewed. They have not been reviewed and updated since 2000 and are 13 years behind the times.
- City wide fees need examination.
- This draft budget does not include increased planning and zoning revenue, but if passed by council could enhance P&Z services to include NCD education.

Targeted Budget Priorities

- 2% Set aside
- TMRS Actuary Cost
- Collective Bargaining
- COLA
- Residency Stipend
- Pay Study
- Fleet Improvements
- IT – new accounting system
- IT – GIS in house
- Facility plan
- EMS in house

Budget Priorities included in this years budget

- 2% Set aside \$904,938
- Collective Bargaining – Police \$109,110,
Fire \$129,340
- COLA 2% mid year- \$261,658
- Residency Stipend - \$540,000
- Fleet Improvements - \$1.25 M
- IT – new accounting system - \$100K in
General fund, \$300K split in enterprise
funds

Budget Priorities not funded

- TMRS Actuary Cost – goal to accomplish in this fiscal year.
- Pay Study- goal to accomplish in this fiscal year
- IT – GIS in house – next fiscal year
- Facility plan
- EMS in house

Revenue Projections

General Fund

	2003	2008	2013	2014
REAL ESTATE TAXES	\$ 9,875,494	\$ 14,670,247	\$ 18,056,723	\$ 18,820,262
GENERAL SALES TAX	\$ 9,563,000	\$ 13,038,156	\$ 12,485,680	\$ 13,364,195
FRANCHISE AND OTHER TAXES	\$ 5,802,000	\$ 5,943,159	\$ 5,668,139	\$ 6,316,371
LICENSES AND PERMITS	\$ 669,250	\$ 1,000,361	\$ 1,178,805	\$ 1,116,375
INTERGOVERNMENTAL REVENUE	\$ 1,129,500	\$ 725,880	\$ 722,195	\$ 722,195
CHARGES FOR SERVICES	\$ 1,994,500	\$ 2,017,777	\$ 1,634,849	\$ 1,653,190
FINES	\$ 1,785,000	\$ 2,463,043	\$ 2,554,586	\$ 2,076,232
INTEREST	\$ 110,000	\$ 556,583	\$ 42,569	\$ 38,177
OTHER REVENUES	\$ 571,400	\$ 614,206	\$ 783,912	\$ 889,923
OTHER FINANCING SOURCES	\$ 185,500	\$ 102,503	\$ 43,000	\$ 250,000
	\$ 31,685,644	\$ 41,131,915	\$ 43,170,458	\$ 45,246,920
CONVERSION TO 2014 DOLLARS	\$ 40,114,198	\$ 44,502,278	\$ 43,170,458	\$ 45,246,920

Revenue Projections General Fund

- CONSUMER PRICE INDEX IN 2003 = 184
- CONSUMER PRICE INDEX IN 2008 = 215.303
- CONSUMER PRICE INDEX IN 2013 = 232.945

- SOURCE, UNITED STATES DEPARTMENT OF LABOR, BUREAU OF LABOR STATISTICS

Revenue Projections General Fund

CONVERSION TO 2014 DOLLARS



Full Time Equivalents Pre Ike vs 2014

CITY OF GALVESTON, TEXAS				
FULL-TIME EQUIVALENT				
CITY GOVERNMENT EMPLOYEES BY FUNCTION				
Function	2008	2014	Difference	
General government				
City Secretary	3	3		0
Municipal Court	13	9		4
City Manager	4	4		0
City Auditor	1	2		-1
Finance	16	14		2
Legal	6	6		0
Human Resources	4	3		1
Police	212	175		37
Fire	131	115		16
Emergency Management	2	2		-1
Streets & Traffic	54	42		12
Parks	38	34		4
Planning & Community Development	35	24		11
Total General Fund	519	434		85

Full Time Equivalents Pre Ike vs 2014

	2008	2014	Difference
Pensions			
Waterworks	34	36	-2
Sewer System	69	81	-12
Drainage Utility	16	34	-18
Municipal Golf Course	0	0	0
Sanitation	43	48	-5
Municipal Airport	9	8	1
Central Service	12	14	-2
Central Garage	22	22	0
Municipal Insurance	2	2	0
Construction			
Management	7	5	2
Island Transit	65	52	13
			0
Total Other Funds	279	302	-23
			0
Total Full Time Equivalent Personnel	798	735	63

General Fund Summary 2008 vs 2014

	Adopted	Proposed	Budgeted
	Budget	Budget	Increase
Account Description	2007-2008	2013-2014	(Decrease)
General Government			
City Secretary	350,180	400,887	50,707
Elections	80,000	60,000	(20,000)
Municipal Court	647,542	684,488	36,946
City Manager	1,347,913	1,197,818	(150,095)
City Auditor	33,911	212,591	178,680
Finance	1,972,148	2,181,573	209,425
Legal	735,783	692,116	(43,667)
Human Resources	335,548	341,103	5,555
Taxation	<u>139,446</u>	<u>213,158</u>	<u>73,712</u>
Total General Government	5,642,471	5,983,734	341,263

General Fund Summary 2008 vs 2014

Public Safety	2008	2014	Change
Police	17,499,182	16,724,018	(775,164)
Fire:			0
Administration	431,284	504,100	72,816
Suppression	8,717,285	8,837,627	120,342
Prevention	365,699	317,392	(48,307)
Fire	<u>9,514,268</u>	<u>9,659,119</u>	<u>144,851</u>
Emergency Management	166,608	200,199	33,591
EMS	391,000	516,400	125,400
Special Events	340,000	0	(340,000)
Total Public Safety	<u>27,911,058</u>	<u>27,099,736</u>	<u>(666,471)</u>
Public Works	3,399,865	3,447,597	47,732
Parks and Recreation	1,977,964	2,235,415	257,451
Planning and Community Development	1,989,255	2,172,832	183,577
Transportation	850,000	850,000	0
Emergency Reserves	200,000		(200,000)
Sub-Total	<u>41,970,613</u>	<u>41,789,314</u>	<u>(181,299)</u>
Vehicle Purchases	265,000	1,250,000	985,000
CBA & Cola and other		637,869	637,869
Radio Lease		337,677	337,677
Sub-Total	<u>265,000</u>	<u>2,225,546</u>	<u>1,960,546</u>
General Fund Expenditures	<u>42,235,613</u>	<u>44,014,860</u>	<u>1,779,247</u>
General Fund Revenues	<u>42,235,613</u>	<u>45,246,921</u>	<u>3,011,308</u>
Operating transfers out		1,404,938	1,404,938
Excess (deficiency) of revenues over expenditures and transfer	0	(172,877)	(172,877)

Enterprise Funds Summary 2008 vs 2014

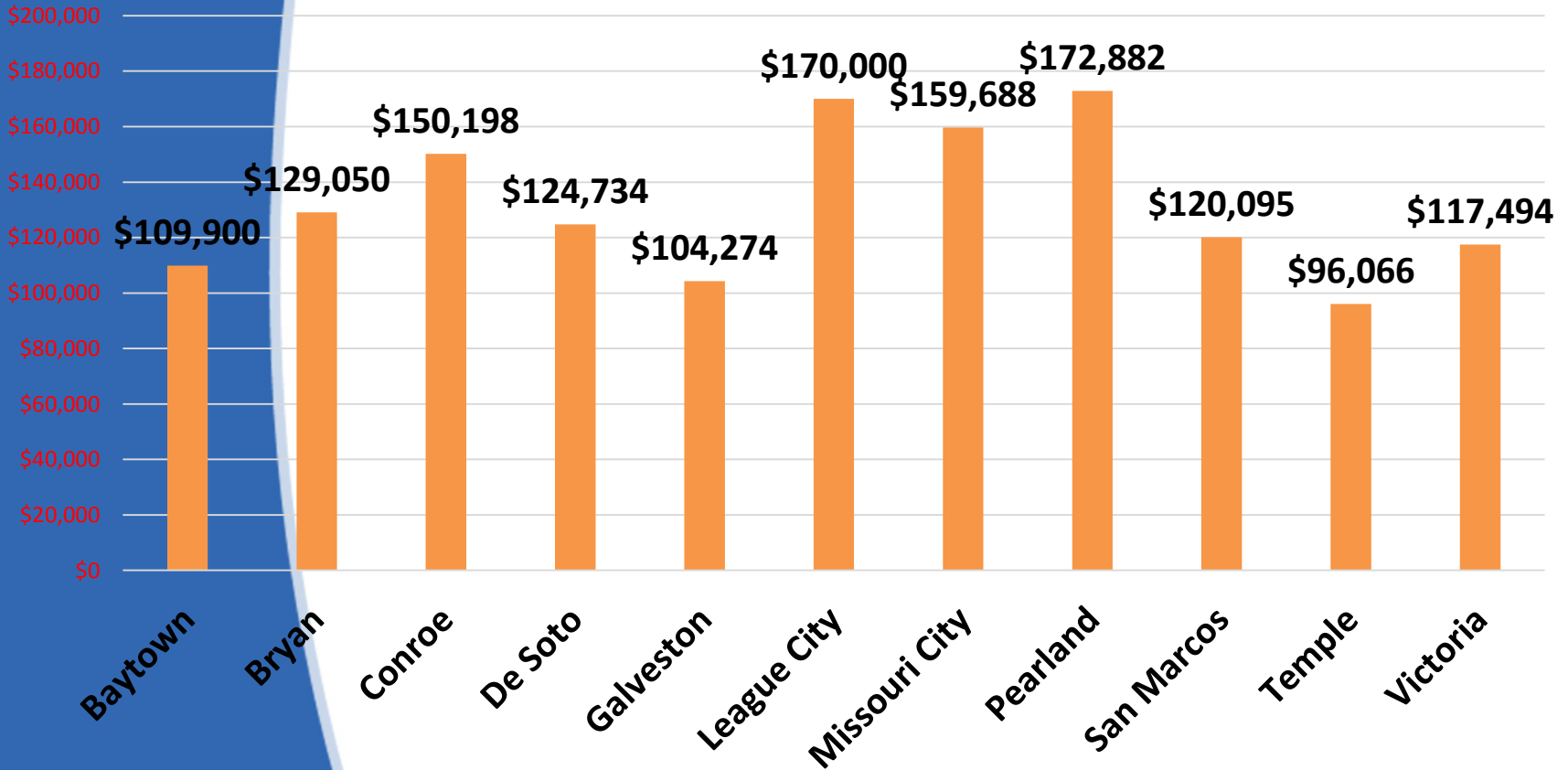
	<u>2008</u>	<u>2014</u>	<u>Change</u>	<u>% Change</u>
Waterworks Revenue	\$14,490,596	\$20,262,856	\$ 5,772,260	39.8345%
Waterworks Expenditures	\$14,418,256	\$20,262,856	\$ 5,844,600	40.5361%
Net	\$ 72,340	\$ -	\$ (72,340)	
Sewer System Revenue	\$12,356,547	\$12,876,670	\$ 520,123	4.2093%
Sewer System Expenditures	\$12,356,547	\$12,876,670	\$ 520,123	4.2093%
Net	\$ -	\$ -	\$ -	
Drainage Revenue	\$ 2,925,993	\$ 3,209,788	\$ 283,795	9.6991%
Drainage Expenditure	\$ 2,925,993	\$ 3,209,788	\$ 283,795	9.6991%
Net	\$ -	\$ -	\$ -	
Sanitation Revenue	\$ 4,574,126	\$ 5,330,587	\$ 756,461	16.5378%
Sanitation Expenditure	\$ 4,574,126	\$ 5,330,587	\$ 756,461	16.5378%
Net	\$ -	\$ -	\$ -	
Airport Revenue	\$ 1,073,862	\$ 1,354,167	\$ 280,305	26.1025%
Airport Expenditure	\$ 1,073,862	\$ 1,252,128	\$ 178,266	16.6005%
Net	\$ -	\$ 102,039	\$ 102,039	

Tax Issues 2013/2014

- One penny (diluted) equals \$368,949.
- Galeston has the fourth lowest tax rate in Galveston County and the second lowest average home value.

Tax Issues 2013/2014

Avg Home Value



Tax Issues 2013/2014

Tax rate

