

# GENERAL FUND SUMMARY 2015-2016

1



# GUIDING FISCAL PRINCIPLES:

2

1. Persist in fiscal control by:
  - a. Putting first things first
  - b. Living within our means
2. Execute on core mission
3. Treat all employees fairly
4. Maintain long term sustainability
5. Achieve continuous improvement

# MISSION

3

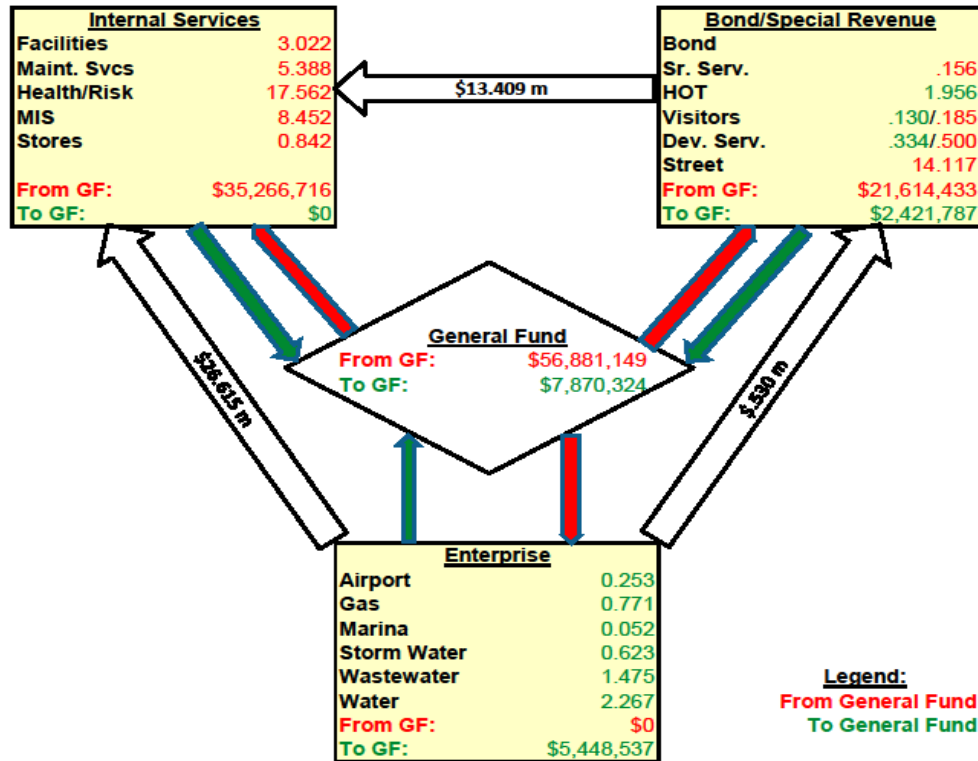
## **Mission**

The mission of the General Fund is to **deliver municipal services** which meet the vital health, safety and general welfare needs of its residents and which sustain and improve their quality of life. As we work to achieve this mission, we will employ fiscal discipline, continuous improvement, first rate customer service and straight forward communication. In this work, we will tolerate no mediocrity.

# ALL FUNDS INTERACT WITH GENERAL FUND

4

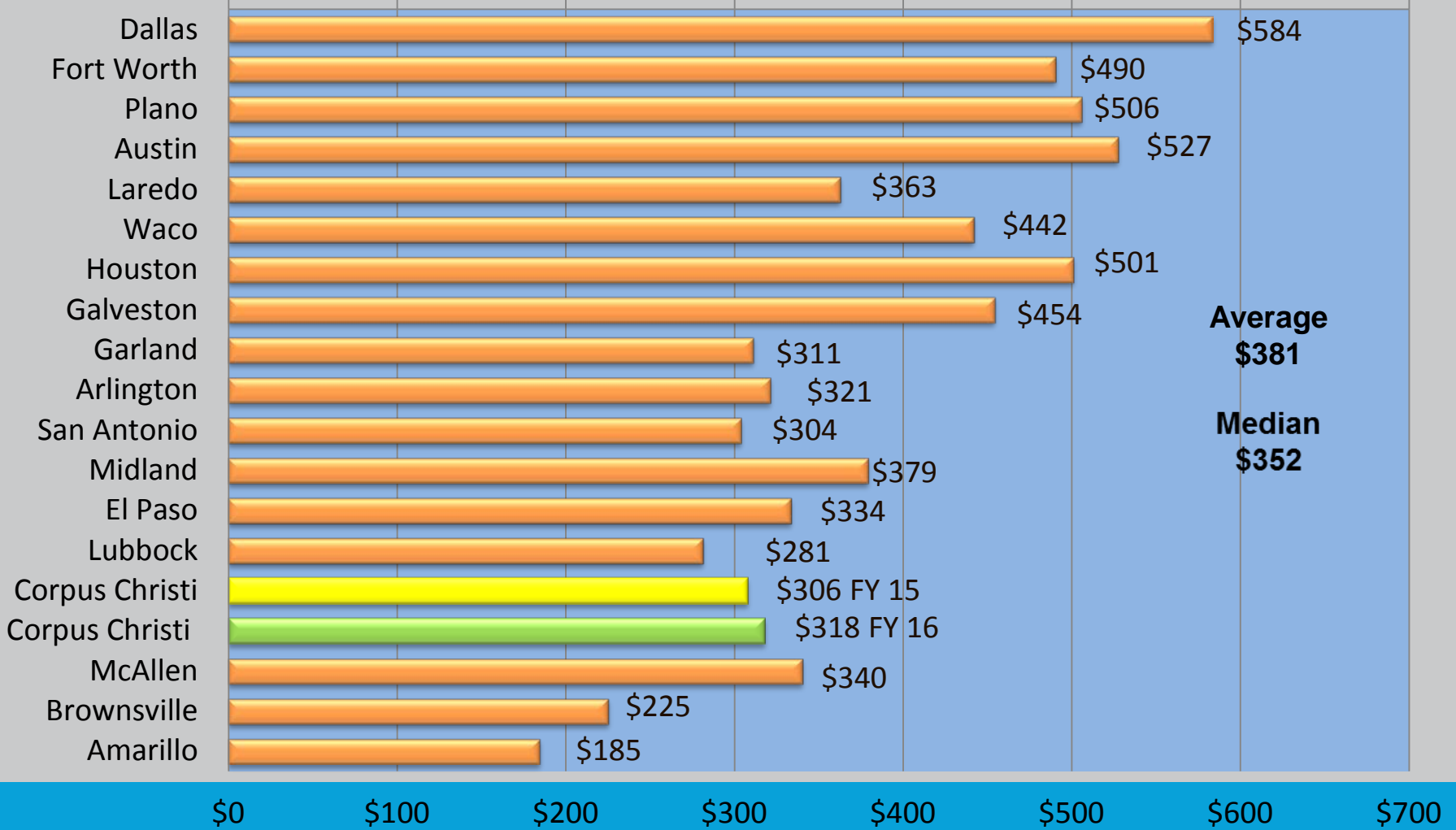
## FY2016 ALL FUNDS MATRIX Transfers: To & From



# COMPARISON TO OTHER CITIES

5

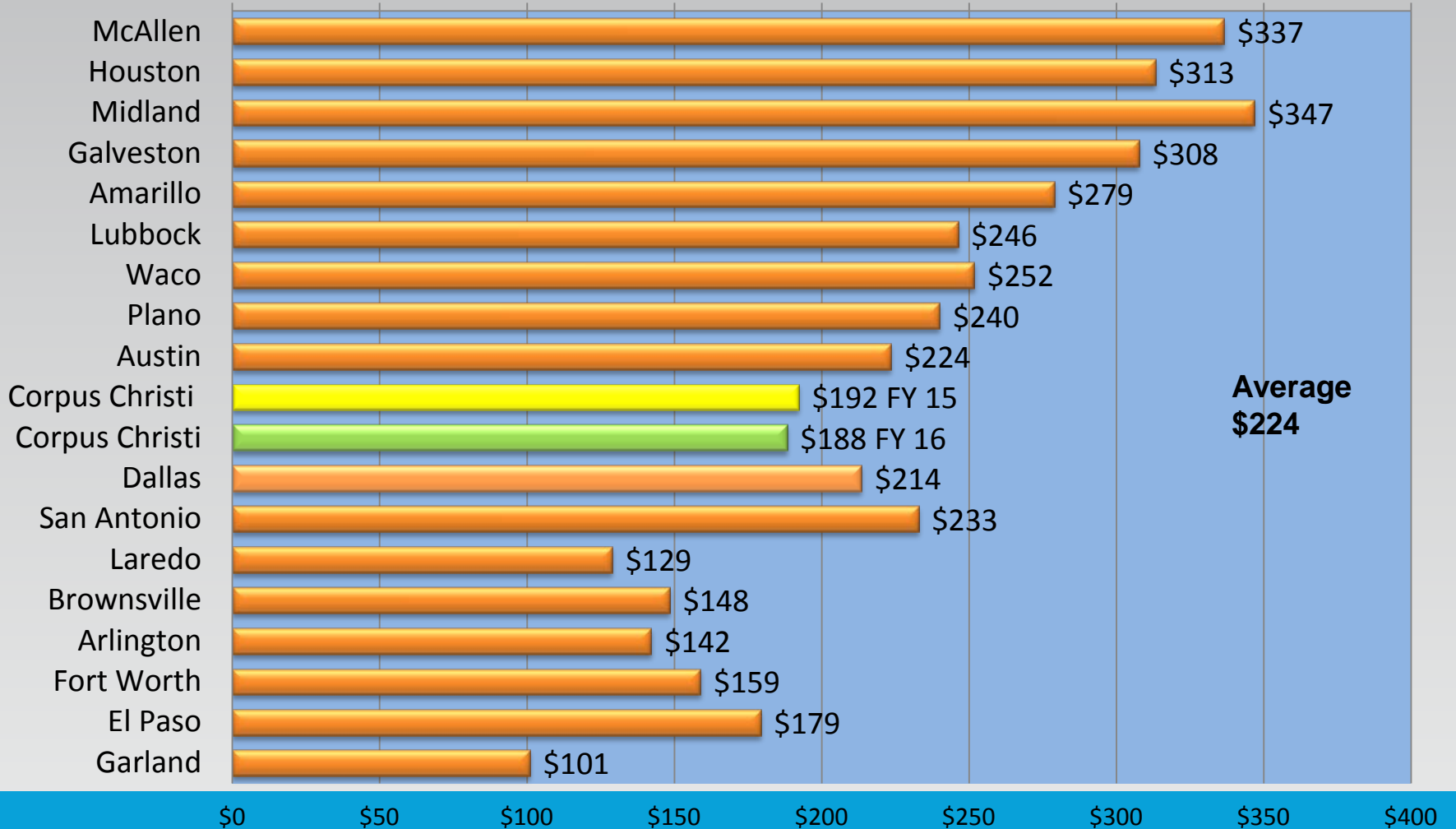
## General & Debt Service Fund Budgeted Ad Valorem Tax Per Capita



# COMPARISON TO OTHER CITIES

6

## General Fund Sales Tax Budgeted Per Capita

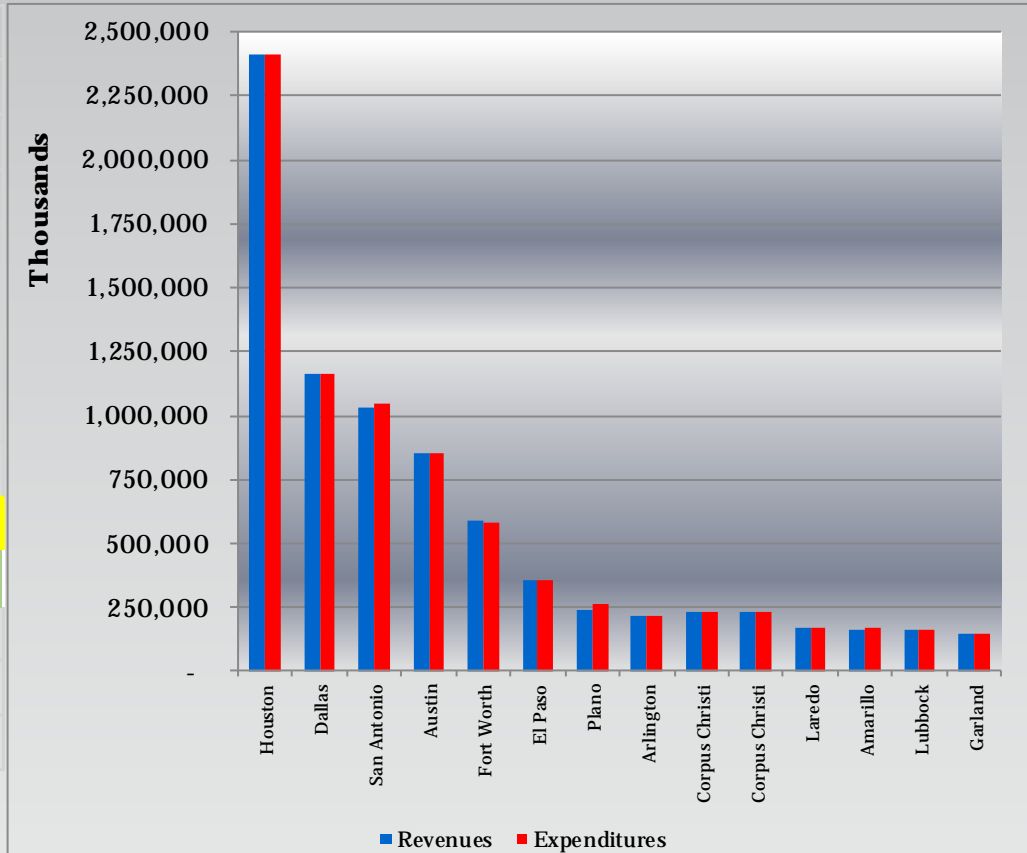


# COMPARISON TO OTHER CITIES

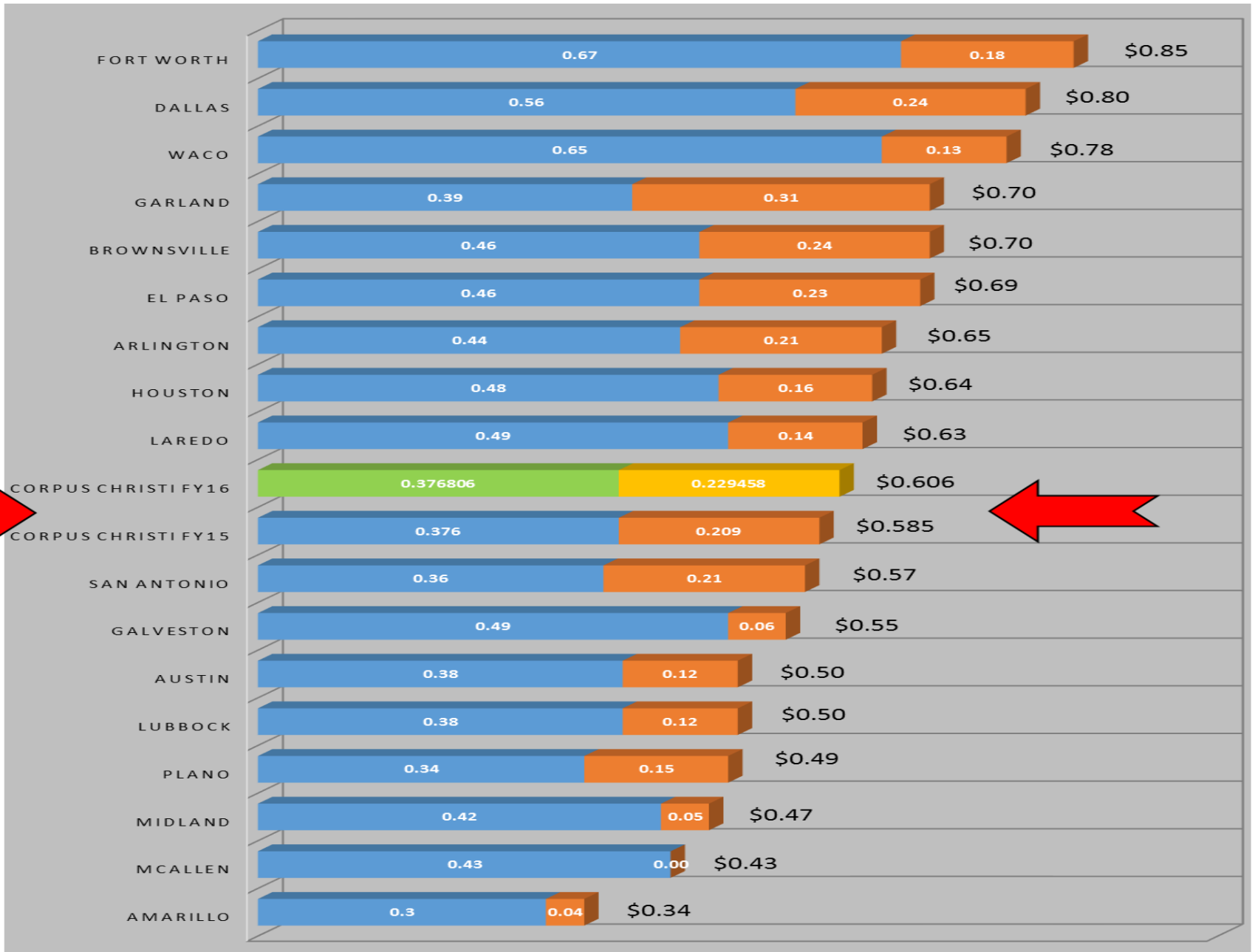
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## Fiscal Year 2015 Budgeted Revenues and Expenditures

City	Revenues	Expenditures
Houston	2,410,692,793	2,410,692,793
Dallas	1,166,235,000	1,166,235,000
San Antonio	1,031,900,306	1,048,305,115
Austin	854,040,000	854,040,000
Fort Worth	585,641,568	583,566,771
El Paso	359,516,646	359,516,646
Plano	240,133,805	260,502,643
Arlington	216,128,130	213,245,042
Corpus Christi	228,911,658	228,911,658
Corpus Christi	231,794,383	231,794,383
Laredo	169,068,133	169,116,705
Amarillo	155,510,762	163,198,265
Lubbock	158,428,614	158,428,614



# TEXAS CITIES OPERATING AND DEBT SERVICE RATE PER \$100 VALUATION



\$0.00

\$0.20

\$0.40

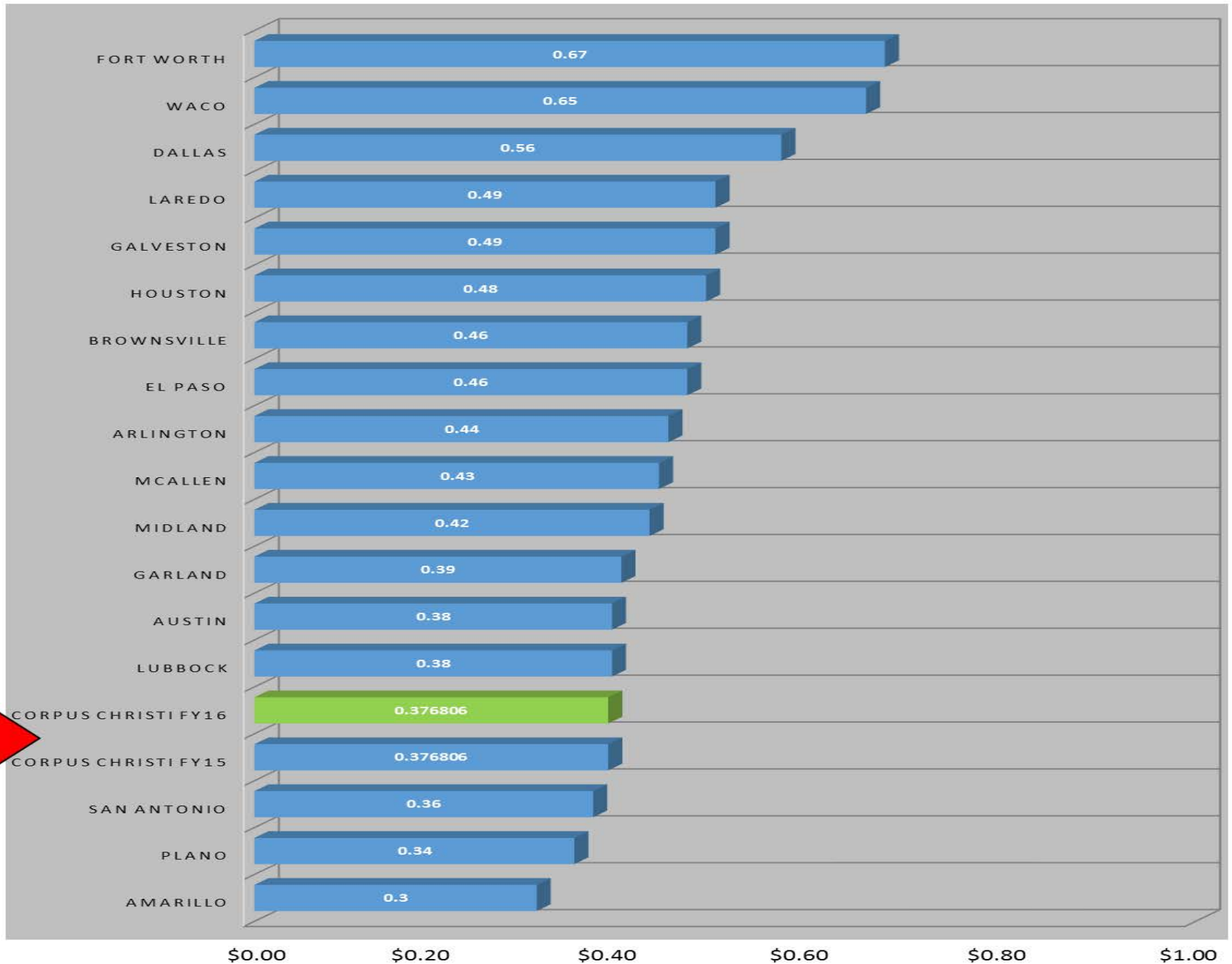
\$0.60

\$0.80

\$1.00



# TEXAS CITIES MAINTENANCE & OPERATION RATE PER \$100 VALUATION

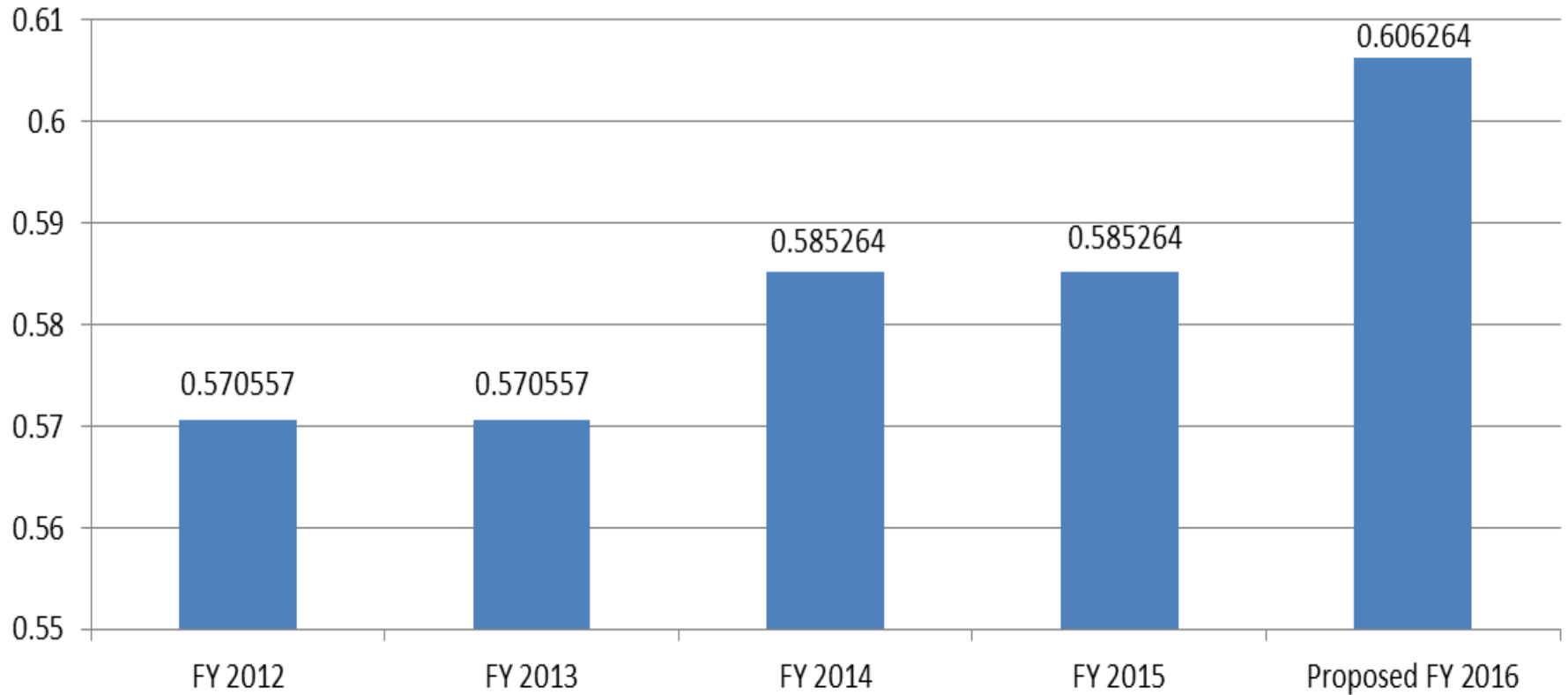


# 5-Year Property Tax Rates

(M&O/I&S)

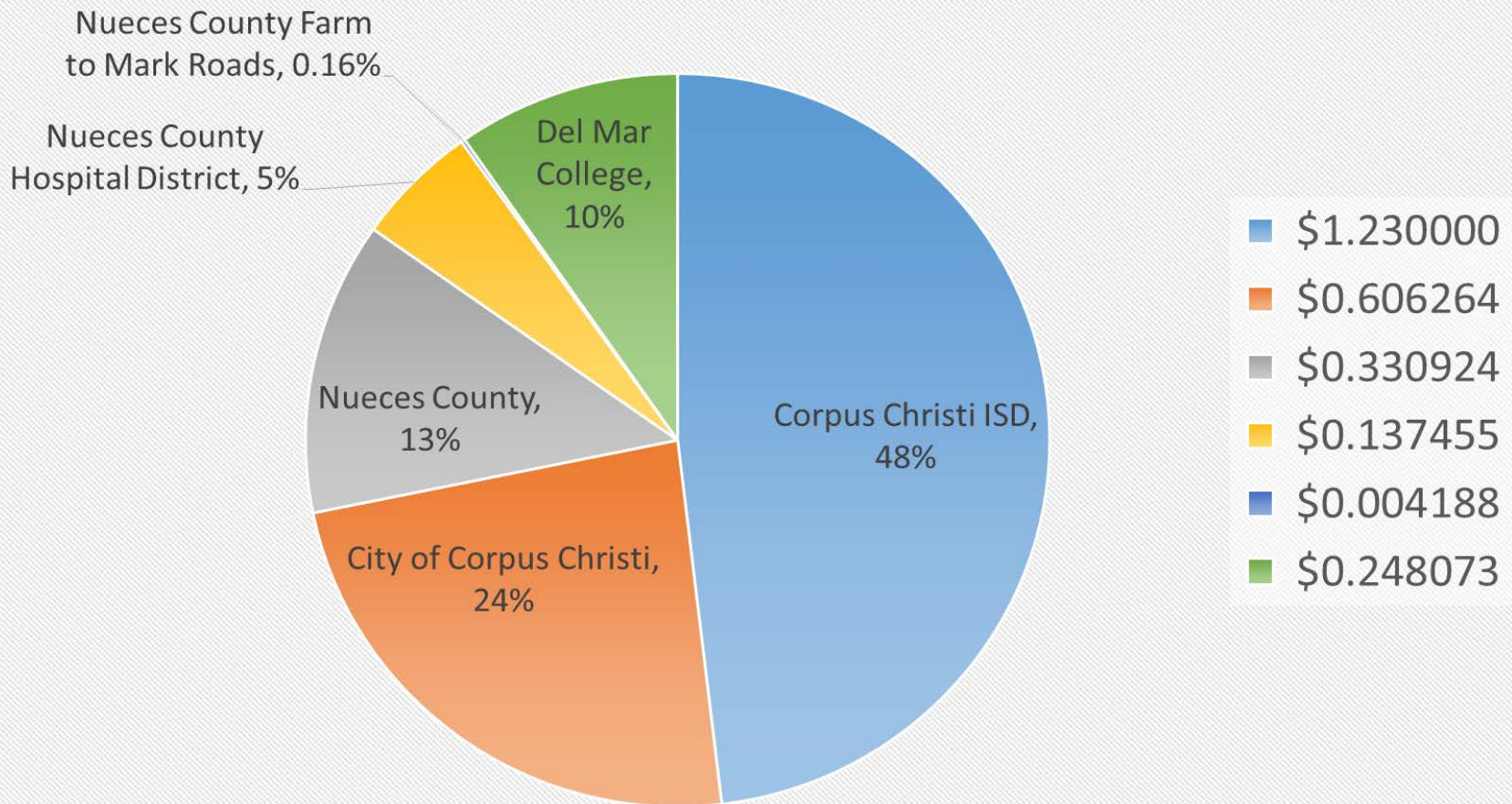
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## Adopted Tax Rate per \$100 Valuation



# Proposed Property Tax Rate Distribution

Typical Home Owner, CCISD: \$2.556904



# GENERAL FUND FTE EMPLOYEES

12

		FY 2013-2014	FY2014-2015	FY2015-2016
Police	GF	605.7	588.36	586.81
	<u>Grants</u>	<u>10</u>	<u>10</u>	<u>10</u>
	<b>Total</b>	<b>615.7</b>	<b>598.36</b>	<b>596.81</b>
Fire	GF	429	429	429
	<u>Grants</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>Total</b>	<b>429</b>	<b>429</b>	<b>429</b>
Parks & Recreation	GF	256.52	262.57	263.57
	<u>Grants</u>	<u>25.81</u>	<u>25.81</u>	<u>25.81</u>
	<b>Total</b>	<b>282.33</b>	<b>288.38</b>	<b>289.38</b>
Solid Waste Services		150	153	153
Health Department Services	GF	35	34	32
	<u>Grants</u>	<u>42</u>	<u>42</u>	<u>41</u>
	<b>Total</b>	<b>77</b>	<b>76</b>	<b>73</b>
Municipal Court – Admin		65	63	63
Code Enforcement	GF	0	21	22
	<u>Grants</u>	<u>7</u>	<u>7</u>	<u>6</u>
	<b>Total</b>	<b>28</b>	<b>28</b>	<b>28</b>
Housing & Community Development	GF	21.9	1	1
	<u>Grants</u>	<u>32.1</u>	<u>22</u>	<u>22</u>
	<b>Total</b>	<b>54</b>	<b>23</b>	<b>23</b>

# GENERAL FUND FTE EMPLOYEES

13

		FY 2013-2014	FY2014-2015	FY2015-2016
<b>CONTINUED</b>				
Library Services		52.35	53.35	53.35
Finance	GF	51	51	51
	<u>Grants</u>	<u>1.39</u>	<u>1.39</u>	<u>1.39</u>
	Total	52.39	52.39	52.39
Animal Care and Control Services		28	33	33
City Attorney		21	27	27
Human Resources		17	18	19
Office of Management & Budget		10	9	9
Comprehensive Planning		9	0	0
Municipal Court – Judicial		8.9	7.9	7.9
Human Relations	GF	6.00	6.00	6.00
	<u>Grants</u>	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>
	Total	6.75	6.75	6.75
City Secretary		6	6	6
City Manager		6	6	6
City Auditor		4	4	4

# GENERAL FUND FTE EMPLOYEES

14

	FY 2013-2014	FY2014-2015	FY2015-2016
<b><i>CONTINUED</i></b>			
Public Information	2.6	5.2	5
Mayor	2	2	2
ACM - Gen Govt & Ops Support	1	1	1
ACM - Safety, Health, & Neighborhood	1	2	2
Intergovernmental Relations	1	1	1
Museum	0	0	0
City Council	0	0	0
Clean City Initiatives	0	0	0
Engineering Services	0	0	0
Street Services	0	0	0
<b>GRAND TOTAL</b>	<b>1,906.02</b>	<b>1,893.33</b>	<b>1,890.58</b>
<b>Total – General</b>	<b>1,786.97</b>	<b>1,784.38</b>	<b>1,783.63</b>
<b>Total – Grant</b>	<b>119</b>	<b>109</b>	<b>107</b>

# GENERAL FUND REVENUE

15

Source	Actual (14 Mo.) FY 2014		Estimated FY 2015		Proposed FY 2016	
	\$	%	\$	%	\$	%
Property Taxes	57,291,889	23%	61,337,004	27%	66,450,000	29%
Sales Tax	67,848,448	27%	59,000,000	26%	59,590,000	26%
Solid Waste Services	43,702,390	18%	37,255,057	17%	37,639,686	16%
Franchise Fees	20,105,003	8%	17,193,291	8%	17,125,956	7%
Public Safety Services	15,910,762	6%	14,069,248	6%	13,712,688	6%
Other Taxes	9,409,359	4%	9,397,725	4%	11,856,368	5%
Intergovernment / Interfund	14,284,620	6%	7,128,058	3%	6,695,199	3%
Administrative Charges	5,918,930	2%	5,390,424	2%	6,025,020	3%
Municipal Court Fees	5,647,054	2%	4,538,394	2%	4,857,391	2%
Other	6,544,944	2%	11,597,114	3%	4,630,509	2%
Recreation Services	3,822,523	2%	3,265,681	1%	3,211,566	1%
<b>TOTAL</b>	<b>250,485,922</b>	<b>100%</b>	<b>230,171,996</b>	<b>100%</b>	<b>231,794,383</b>	<b>100%</b>

# GENERAL FUND EXPENDITURES

16

Source	Actual (14 Mo.) FY 2014		Estimated FY 2015		Proposed FY 2016	
	\$	%	\$	%	\$	%
POLICE	80,501,029	32.1%	69,529,665	30.2%	68,659,846	29.6%
FIRE	55,587,487	22.2%	50,728,743	22.0%	51,472,218	22.2%
SOLID WASTE	29,847,230	11.9%	27,986,734	12.2%	28,494,469	12.3%
HOUSING & COMMUNITY DEVELOPMENT (HCD)	115,366	0.0%	360,117	0.2%	310,499	0.1%
PARKS & REC	18,320,031	7.3%	17,570,434	7.6%	17,934,635	7.7%
HEALTH SERVICES	4,308,761	1.7%	3,944,877	1.7%	3,271,425	1.4%
CODE ENFORCEMENT	2,316,774	0.9%	1,933,144	0.8%	1,942,442	0.8%
MUNI COURT ADMIN	5,064,633	2.0%	4,947,421	2.1%	4,172,237	1.8%
LIBRARY SERVICES	4,259,588	1.7%	4,060,943	1.8%	4,016,947	1.7%



# GENERAL FUND EXPENDITURES

17

Source	Actual (14 Mo.) FY 2014		Estimated FY 2015		Proposed FY 2016	
	\$	%	\$	%	\$	%
<b>CONTINUED</b>						
FINANCE	4,199,802	1.7%	3,936,060	1.7%	4,232,176	1.8%
STREET LIGHTING & ENGINEERING	4,105,103	1.6%	4,081,005	1.8%	3,928,289	1.7%
CITY ATTORNEY (LEGAL)	2,305,169	0.9%	2,622,416	1.0%	2,718,538	1.1%
ANIMAL CARE SRVCS	2,705,962	1.1%	2,853,880	1.2%	2,920,696	1.3%
NON-DEPARTMENTAL	26,449,570	10.6%	24,672,979	10.7%	27,567,555	11.9%
HUMAN RESOURCES	1,694,870	0.7%	1,808,056	0.8%	1,971,949	0.9%
MUSEUMS	1,778,530	0.7%	1,445,306	0.6%	1,329,215	0.6%

# GENERAL FUND EXPENDITURES

18

Source	Actual (14 Mo.) FY 2014		Estimated FY 2015		Proposed FY 2016	
<i>CONTINUED</i>	\$	%	\$	%	\$	%
CITY MANAGER	1,844,956	0.7%	2,261,489	1.0%	2,462,455	1.1%
MUNI COURT JUDICIAL	1,171,907	0.5%	1,050,091	0.5%	1,080,370	0.5%
OFFICE OF MANAGEMENT & BUDGET	914,722	0.4%	810,028	0.4%	893,518	0.4%
COMPREHENSIVE PLANNING	769,547	0.3%	1,204,373	0.5%	604,000	0.3%
CITY SECRETARY	1,025,309	0.4%	1,149,871	0.5%	584,470	0.3%
AUDITOR	448,676	0.2%	447,806	0.2%	435,889	0.2%
MAYOR	197,485	0.1%	185,001	0.1%	190,018	0.1%
CITY COUNCIL	108,719	0.0%	118,615	0.1%	123,295	0.1%

# GENERAL FUND EXPENDITURES






Source	Actual (14 Mo.) FY 2014		Estimated FY 2015		Proposed FY 2016	
	\$	%	\$	%	\$	%
<b>CONTINUED</b>						
HUMAN RELATIONS	444,695	0.2%	462,943	0.2%	477,234	0.2%
<b>TOTAL GENERAL FUND</b>	<b>250,485,921</b>	<b>100%</b>	<b>230,171,996</b>	<b>100%</b>	<b>231,794,383</b>	<b>100%</b>

# PROJECTED CHANGE IN FUND BALANCE

20




• Estimated Beginning Balance 10/1/15		<u>\$ 42,280,520</u>
• Projected Changes		<u>\$ -0-</u>
• Total Projected Ending Balance 9/30/16		<u>\$ 42,280,520</u>
• Restricted	<u>\$ 23,179,438</u>	
• Unrestricted	<u>\$ 19,101,082</u>	
• Total Projected Ending Balance 9/30/16		<u>\$ 42,280,520</u>
• Target at 25%	<u>\$ 57,948,596</u>	

# FY 2016 DECISION PACKAGES

Department	Title	Impact
<b>RECOMMENDED</b>	 = Ongoing	
All	Employee Step Increase (2.5%)	 \$1,188,000
All	Retirement increase 1%	 \$700,000
All	Additional 1% retirement increase	\$700,000
City Attorney	Previously approved pay equity adjustment	 \$66,300
Finance	CAFR Software	\$150,000
Fire	Academy 40 Cadets	 \$1,322,000
Human Resources	HR Analyst – Lease Worker Program	\$55,000
Muni Court Admin	Salary increase – City Marshal	\$12,000
Muni Court Admin	Certification Training	\$20,000
Muni Court Admin	Detention Center Overtime	\$60,000
Muni Court Judicial	Increase Professional Services (contracts)	\$13,000

# FY 2016 DECISION PACKAGES (Cont.)

22

Department	Title	Impact
<b>RECOMMENDED</b>	 = Ongoing	
Parks & Recreations	Gulf Beach – Truck & Staff Reclassification (From HOT Fund)	\$274,000
PIO	Phase II Communication Improvements	 \$180,000
Solid Waste	Salary adjustments for CDL Drivers	\$600,000
Streets	Add'l transfer to Streets for Traffic Management	 \$803,964
	<b>TOTAL</b>	<b>6,144,264</b>

# ISSUES CONSIDERED

23

1. **Five Year Projection**
  - a) **Financial Sustainability critical**
  
2. **Business Plans**
  - a) **Continue to update**
  
3. **Continuous Improvement**
  
4. **Compensation Equity**
  
5. **Retirement Contributions**
  
6. **Health Insurance – No Proposed Increase**

# ISSUES CONSIDERED

24

7. Detention Facility
8. Street Funding
  - a) Traffic Management System
  - b) Signal Maintenance
  - c) Sweeping / Markings
9. Finance
  - a) Purchasing
  - b) Internal Controls
  - c) Utility Business Office
  - d) General Operations
10. Facility Maintenance



# ISSUES CONSIDERED

25

## 11. Fleet Replacement

# QUESTIONS

26