

City of Floresville
2013/2014
Budget Workshop
#1

June 13, 2013

Budget Basics/Binder

&

Budget Calendar



BUDGET WORKSHOP

3

JULY 11, 2013
2013/2014 FY

Utility Fund

- 2013/2014 Projected Revenue
 - \$1,871,054
 - Includes Rate Increases
 - Water \$181,242
 - Sewer \$169,812
- 2013/2014 Projected Expenses
 - \$1,619,580
 - Includes
 - Clerk Salary/Benefit reallocated from General Fund
 - Remainder of Sewer System Mapping and Study

Utility Fund

- 2013/2014 Funds Available
 - \$251,474
 - Possible Health Benefits Increase
 - Possible Cost of Living
 - Professional Fees
 - Capital
 - Vehicles
 - Equipment
 - Infrastructure Improvements
 - Plant/Tower Improvements

General Fund

- **New Department for 2013/2014**
- **Service Department-(507)**
 - Cost Allocations
 - Mechanic salary/benefits reallocated from Streets Department
 - Vehicle/Equipment Maintenance line items consolidated

General Fund-Service Department

- Capital Needs
 - Computer/Printer/Internet Service
 - Fleet Software
 - Fueling Options
 - Fuel Cards
 - New Fueling Equipment
 - Pumps
 - Tanks
 - Meters

Benefits

- Health Insurance Renewal
 - Renewal Quote within next 2 weeks from Humana
 - Send to additional Carriers after Humana renewal is received.
- Current contract claims are exceeding paid premiums for this year.
 - Age
 - Claims
 - Trending Cost

Benefits

- Possible effect of a 30% Increase
 - General Fund

\$410.28/MO 2012/2013	\$533.37/MO 2013/2014	30% Increase
48 Employees	48 Employees	
\$216,628/YR	\$281,616/YR	\$64,988/YR
3 Retires	3 Retires	
\$14,770/YR	\$19,201/YR	\$4,431/YR

Benefits

- Possible effect of a 30% Increase
 - Utility Fund

\$410.28/MO 2012/2013	\$533.37/MO 2013/2014	30% Increase
13 Employees	13 Employees	
\$64,003/YR	\$83,205/YR	\$19,201/YR
2 Retires	2 Retires	
\$9,847/YR	\$12,801/YR	\$2,954/YR

Benefits

- Health Reimbursement Arrangement
 - HRA-Medical Reimbursement of \$2000 is possible after the first \$500 of an employees deductible has been met this does not include copays or coinsurance.
 - General Fund-48 Employees
 - Water/Sewer-13 Employees

Benefits

- Retires
 - Eligible employees with vested time, which reach age 62 received City paid health insurance until age of 65.
 - 5 employees currently covered
 - 1 employees eligible in the 2013/2014 FY
 - 1 employee eligible in the 2014/2015 FY
 - 1 eligible employee for next few years.

Utility Fund

June 27, 2013

Budget Workshop # 2

2013/2014 FY Budget

221-Utility Fund Departments

- *Administration (501)
- *Wastewater (510)
- *Water (521)

Revenues

- * **Additional Water Revenue -Calculated on Base Rate Only**
 - * Residential- \$ 61,695
 - * Commercial- \$ 74,237

- * **Additional Wastewater Revenue -Calculated on Base Rate Only**
 - * Residential- \$ 68,391
 - * Commercial- \$ 58,962

Operating Expenses

- * Administration (501)
 - * Include 2nd clerk salary and benefits currently located in General Fund.
 - * Possible Health Benefits Increase (yearly renewal)
 - * Possible Cost of Living Increase

Operating Expenses

- * Wastewater (510)
 - * No Personnel Changes
 - * Possible Health Benefits Increase (yearly renewal)
 - * Possible Cost of Living Increase

Operating Expenses

- * Water (521)
 - * No Personnel Changes
 - * Possible Health Benefits Increase (yearly renewal)
 - * Cost of Living Increase

Professional Fees

- * Wastewater Model
 - * \$97,160 Total
 - * \$36,000 in 2012/2013 Budget (Proposed Amendment)
 - * \$61,160 for 2013/2014 Budget (Remaining)
- * Water Model
 - * \$98,750 Total
 - * \$98,750 for 2013/2014 Budget
- * Wastewater Upgrade Design Phase
 - * No Estimated Cost

Capital Cost

- * Wastewater Treatment Plant (Replace or Repair)
 - * Oxidation Ditch (Race Track)
 - * Sludge Removal and Disposal
 - * No Cost Estimated Cost at this time
 - * Replace Barings and shafts
 - * \$16,100 Estimated cost to replace 2 units
 - * Wet Well (Lift Station)
 - * Electrical Motor
 - * \$3,000 Estimated cost to replace
 - * Clarifiers
 - * Clarifier # 1 I Beam
 - * No Cost Estimate at this time to replace
 - * Sludge Rake
 - * \$4,000 X 2 Rakes Estimated Cost to Repair
 - * Smart Boxes (Sludge Container)
 - * New Membrane and Door Repair
 - * \$5,000 Estimated Cost to Replace/Repair

Capital Cost

- * Wastewater Plant (Additional Needs)
 - * Belt Press
 - * \$200,000 Estimated Cost of Press
 - * No Estimated Cost on Construction and Engineering Fees
 - * This addition will reduce the cost of sludge disposal.

Capital Cost

- * Lift Stations

- * 4D Lift Station

- * Total Reconstruction

- * \$15,000 Estimated Cost

- * Wastewater Infrastructure

- * Lines

- * Discuss SARA findings from recent camera inspection

- * 2012 & 2013 inspections

- * No Estimated Cost

Capital Cost

* Water Wells and Storage Tanks

* Plaza Well

* Storage Tank Replacement

- * \$60,000 Estimated Cost of Tank Only

- * No Estimated Cost on Construction, Removal or Engineering

 - * \$150,000+ Left from 2008 Bond-Possible Funding Source

* Line Pump and Housing

- * \$25,000 Estimated Cost to Replace and Repair

* Pump # 2

- * \$5,000 to Estimated Cost to Rebuild

Capital Cost

- * Water Wells and Storage Tanks (cont'd)

- * B Street Well

- * Addition of a 3rd Motor
 - * \$8,000 Estimated Cost

Capital Cost

- * Water Wells and Storage Tanks (cont'd)

- * Hospital Blvd Well

- * Line Pump and Housing

- * \$25,000 Estimated Cost to Replace and Repair

- * Ladder and Catwalk

- * \$16,000 Estimated Cost to Replace

- * Aerator

- * No Cost Estimate

Capital Cost

- * Water Infrastructure
 - * Lines
 - * No Estimated Cost
 - * Currently Reviewing Line Inspections
 - * Fire Hydrants
 - * 3 Possible Replacements
 - * \$9,000 Estimated Cost Each Hydrant

City of Floresville
2013/2014
Budget Workshop
#4

August 11, 2013

City Manager Proposed Budget
Document Submitted

BUDGET WORKSHOP

#5

AUGUST 8, 2013
PROPERTY TAX

Certification of Appraisal Roll 2013

- Received Thursday July 25, 2013
 - 2013 Total Taxable Value
 - \$286,996,439
 - 2013 Taxable Value Under Protest
 - \$1,791,670
 - 2013 Certified Taxable Value(unadjusted)
 - \$285,204,769

Calculate: Effective & Rollback Rate

- Received August 6, 2013-Calculations
 - 2013 Effective Tax Rate Worksheets
 - 2013 Rollback Tax Rate Worksheets
 - 2013 Certified Taxable Value (unadjusted)
 - \$285,204,769
 - TIF-\$12,190,034
 - Value Under Protest-\$1,791,670
 - New Property Value 2013-\$10,120,509
- 2013 Adjusted Taxable Value
 - \$264,685,896

Effective Tax Rate 2013

- The **Effective Tax Rate** is a calculated rate that would provide the taxing unit with about the same M & O and I & S revenue it received in the year before on properties taxed in both years.
- **2013 Effective Tax Rate:**

0.315700/per \$100

2013 Rollback Tax Rate

- The **Rollback Tax Rate** is a calculated maximum rate allowed by law without voter approval. The Rollback Tax Rate provides the taxing unit with about the same amount of M&O revenue as the previous year, plus an 8% increase for those operations, in addition to sufficient funds to pay debts in the coming year.
- 2013 Rollback Tax Rate
0.323300/per \$100

Important Dates

- Wednesday, August 14, 2013.
 - Publish the Effective and Rollback Tax Rates
- Thursday, August 15, 2013
 - Discuss and take a record vote, schedule public hearing
- Wednesday, August 28, 2013
 - 1st Public Hearing on Tax Rate
- Thursday, September 5, 2013
 - 2nd Public Hearing on Tax Rate
- Thursday, September 12, 2013
 - Adoption of 2013 Tax Rate

City Manager Proposed Tax Rate

- Presented August 1, 2013
- Balanced Budget
- Tax Rate calculated at Rollback Tax Rate
 - 0.323300/per \$100

City Council Discussion Rate

- Includes all proposed funded/unfunded expenses
 - Increase in Fund Balance Reduction
 - Merit Allocation for all Departments except Police Officers
 - 3 Additional Police Officers Salary/Benefits
 - Warrant Officer to Full Time
 - 6 Chevy Tahoes Fully Equipped
 - 6 Digital Vehicle Cameras
 - Scag Turf Tiger 61” Deck
- Discussion Tax Rate:
 - 0.572500/per \$100

City of Floresville Analysis of Tax Rate's

	FY '12-13 Budget Assessment	FY '13-14 Maintain Current Rate	FY '13-14 Rollback Rate	FY '13-14 Effective Rate	FY '13-14 CM Proposed Rate	FY '13-14 Council Discussion Rate
Total Taxable Assessed Value	\$ 260,819,235	\$ 274,806,405	\$ 274,806,405	\$ 274,806,405	\$ 274,806,405	\$ 274,806,405
Total Tax Rate (Per \$100)	0.3178	0.317800	0.323300	0.315700	0.323300	0.572500
Total M&O and I&S Tax Levy	828,884	873,335	888,449	867,564	888,449	1,573,267
Less Debt Service Requirements (I&S)	(439,171)	(463,574)	(463,574)	(463,574)	(463,574)	(463,574)
Tax Levy Available to General Fund (M&O) @ 98%	370,226.9	401,566	416,378	395,910	416,378	1,087,499
Revenue Difference from FY '12-'13 for General Fund		31,339	46,151	25,683	46,151	717,272
Change in Tax Rate from FY "12-'13 vs. '13-'14		0	0.005500	(0.002100)	0.005500	0.254700

Roll Back rate allows for **ABOUT** the **SAME** amount of taxes for day to day **(M&O) operations plus 8%**.

\$ 370,227	Prior Year M&O
\$ 29,618	8%
\$ 399,845	
\$ 416,378	Roll Back M&O Portion

Effective rate allows for **ABOUT** the **SAME TOTAL** amount of M&O and I&S taxes as prior year.

\$ 828,884	Prior Year Total M&O and I&S
\$ 867,564	2011/2012 Effective Rate

	FY '12-13 Budget Assessment	FY '13-14 Maintain Current Rate	FY '13-14 Rollback Rate	FY '13-14 Effective Rate	FY '13-14 CM Proposed Rate	FY '13-14 Council Discussion Rate
Tax Rate effects on Homestead Value of \$100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Total Tax Rate (Per \$100)	0.3178	0.317800	0.323300	0.315700	0.323300	0.572500
Total M&O and I&S Tax Levy	318	318	323	316	323	573
Tax Increase/(Decrease) on \$100,000 valuation		\$ -	\$ 5	\$ (2)	\$ 5	\$ 255

BUDGET WORKSHOP #6

AUGUST 15 2013

TOPICS FOR DISCUSSION

- VEHICLE AND EQUIPMENT LISTING
- POLICE DEPARTMENT PRESENTATION
- UNFUNDED ITEMS
- TAX RATE

UNFUNDED ITEMS

- Increase in Fund Balance Reduction
 - \$22,016
- Merit Allocation for all Departments except Police Officers
 - COLA VS. MERIT
- 3 Additional Police Officers Salary/Benefits
 - \$152,172
- Warrant Officer to Full Time
 - \$23,186
- 6 Chevy Tahoes Fully Equipped
 - \$270,000
- 6 Digital Vehicle Cameras
 - \$33,000
- Scag Turf Tiger 61” Deck
 - \$11,540

Cost of Living Adjustment vs. Merit Increase

- COLA (Includes all Positions in General Fund)
 - 2%-\$65,481
 - 3%-\$87,217
 - 5%-\$128,838
- MERIT INCREASE(PD Officers not included)
 - \$81,285
 - As per evaluations

Important Dates

- Wednesday, August 14, 2013.
 - Publish the Effective and Rollback Tax Rates
- Thursday, August 15, 2013
 - Discuss and take a record vote, schedule public hearing
- Wednesday, August 28, 2013
 - 1st Public Hearing on Tax Rate
- Thursday, September 5, 2013
 - 2nd Public Hearing on Tax Rate
- Thursday, September 12, 2013
 - Adoption of 2013 Tax Rate

CALCULATED TAX RATES

- 2012/2013 CURRENT YEAR RATE
 - \$0.317800/\$100
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- PROPOSED CM 2013/2014 RATE
 - \$0.323300/\$100
- COUNCIL DISCUSSION RATE
 - \$0.572500/\$100
- EFFECTIVE RATE
 - \$0.315700/\$100
- ROLLBACK RATE
 - \$0.323300/\$100

City of Floresville Analysis of Tax Rates

Every penny on the tax rate for Maintenance and
Operation (M&O) in General Fund

~\$26,467

Discussion Tax Rate revised from August 8th
workshop:

\$.0561400/\$100

Additional Discussion Calculations

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