



Transparency Stars

TRADITIONAL FINANCES SUMMARY

Use of this form is optional, though all the information captured by this form is required for receipt of a Traditional Finances Transparency Star.

Entity Name: Galveston County

Type of Entity: County

Most recently completed fiscal year for which data is available
(MM/DD/YYYY-MM/DD/YYYY): 10/01/2016 - 09/30/2017

Expenditures

Total expenditures for most recently completed fiscal year:
\$194,946,752

Total expenditures per capita or per student for most recently completed fiscal year:
\$592

Source and year for population or enrollment figures used in per capita or per student calculations (i.e., 2014 American Community Survey, 1-Year Estimates): U.S. Census Bureau as of November 2017

Revenues

Total revenue from all funds for the most recently completed fiscal year:
\$202,962,227

Total revenue from all funds expressed as per capita or per student amount for the most recently completed fiscal year: \$616

Total property tax revenue for the most recently completed fiscal year:
\$141,091,770

Total revenues from property taxes expressed as per capita or per student amount for the most recently completed fiscal year: \$428

Total sales tax revenue for the most recently completed fiscal year:
N/A (Galveston County does not collect sales tax revenue)

TRADITIONAL FINANCES SUMMARY *(continued)*

Total sales tax revenue expressed per capita or per student amount for the most recently completed fiscal year:

N/A (Galveston County does not collect sales tax revenue)

Staffing

Total full-time equivalent positions for all personnel in the most recently completed fiscal year:

1,457.00

Narrative: Summarize in the space provided your entity's recent efforts to increase transparency in the area of Traditional Finances. Be sure to:

- a) provide explanations for any terminology that appears in the summary,
- b) describe any benchmarks, standards or best practices your entity uses to gauge its progress in this area, and
- c) detail any historical analysis used to track its efforts to improve transparency in this area.

Galveston County believes that its citizens can participate in their own informed governance only to the extent that they understand the actions taken by its executive body, the Galveston County Commissioners Court. Transparency of Commissioners Court actions promotes citizen understanding, which in turn generates feedback that improves governance.

An important part of the Commissioners Court's actions involves finances: the means by which the county raises revenues (1), and the purposes for which it makes expenditures (2).

Basic transparency in financial planning is achieved through the annual budget process. Workshops open to the public are held during the summer months to discuss the various departments' needs for spending as constrained by the expected availability of financial resources. A detailed, county-wide budget is subsequently adopted in a formal meeting of the Commissioners Court.

Basic transparency in financial reporting is achieved through the publication of the county's Comprehensive Annual Financial Report ("CAFR"), prepared in accordance with the strict regulations of the Governmental Accounting Standards Board. The CAFR contains the opinion of an independent audit firm of Certified Public Accountants as to whether the financial data included therein presents fairly the financial position of the county. Governmental entities that issue CAFRs of the highest quality may apply for the Governmental Finance Officers Association's "Certificate of Achievement for Excellence in Financial Reporting". Galveston County is proud to have received its twentieth consecutive "Certificate of Achievement" for the CAFR for its fiscal year ended September 30, 2016, and it expects to receive its twenty first award for its CAFR for the fiscal year ended September 30, 2017, now under review.

Galveston County has achieved enhanced transparency in financial reporting through its participation in the Texas State Comptroller's "Transparency Stars" program. This program prescribes that certain documents - for example, multiple years of adopted budgets, CAFRS, and check registers - be made easily accessible in electronic format on the county's internet pages. The county is a proud participant in the Transparency Stars program.

(1) Revenues are financial inflows such as ad valorem property tax collections, grants received from governmental agencies, and fees paid by individuals for services provided by the County Clerk, District Clerk, Tax Assessor-Collector, etc.

(2) Expenditures are financial outflows used to pay for the ongoing operations of the county - for public safety, health and social welfare, culture and recreation, conservation, road and flood-control projects, and the administration of county government.

Note: To complete your application, see the specific criteria page for the Traditional Finances Transparency Star which details visualizations, documents, downloadable data and other required information.

