This Budget will raise more total property taxes than last year's budget by $1,848,158 or 11.4%, and of that amount, $742,870 is tax revenue to be raised from new property added to the roll this year.

Municipal Debt Obligations as of October 1, 2014 totals $71,210,000.

THE CITY OF
SAN MARCOS

City of San Marcos

2014-15 Annual Budget

City Council

DANIEL GUERRERO..... MAYOR

LISA PREWITT……..... PLACE 1

JUDE PRATHER..... PLACE 2

JOHN THOMAIDES..... PLACE 3

WAYNE BECAK..... PLACE 4

RYAN THOMASON..... PLACE 5

SHANE SCOTT……..... PLACE 6

Appointed Officials

JARED MILLER…….....CITY MANAGER

MICHAEL COSENTINO.....CITY ATTORNEY

JAMIE PETTIJOHN…..…….....CITY CLERK

JOHN P. BURKE, JR..... MUNICIPAL COURT JUDGE

City Manager's Office

COLLETTE JAMISON.....ASSISTANT CITY MANAGER

Budget Document Preparation

STEVE PARKER.....ASST CITY MANAGER/CHIEF FINANCIAL OFFICER

HEATHER HURLBERT, CPA, CGFO.....DIRECTOR OF FINANCE

THE CITY OF
SAN MARCOS

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the City of San Marcos, Texas for its annual budget for the fiscal year beginning October 1, 2013.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

THE CITY OF
SAN MARCOS

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

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The Mission of the City of San Marcos

The goals of the City Government are to safeguard the health, safety and welfare of the City's residents, provide for a high quality of life, foster intergovernmental liaison and communication, encourage responsible citizenship, promote sound community and economic development, conserve and protect the City's natural resources and environment.

– *San Marcos City Charter*

THE CITY OF
SAN MARCOS
1877

TO: Honorable Daniel Guerrero & Members of the City Council

FROM: Jared Miller, City Manager

SUBJECT: 2014-2015 Proposed Budget

DATE: July 30, 2014

I am honored to present the proposed Fiscal Year 2014-2015 City of San Marcos Operating Budget and Capital Improvements Plan. This budget is structurally balanced, with operating revenues meeting operating expenditures, and maintains the current property tax rate. A structurally balanced budget will set the foundation for prudent fiscal management of City operations in the coming years and ensure the City will have the tools to achieve the City Council goals.

Economic projections remain strong for San Marcos and the region. San Marcos was recognized as the fastest growing city in the Unites States for the second year in a row. Property tax appraisals are up 11 percent for Fiscal Year 2015 and the City is seeing indications of continued new growth for the future. General Fund revenue has increased $10 million over the past 5 years due to strong retail and commercial growth in the City. The increases in permit and development activity, generated by new construction combined with sound financial policies, have put San Marcos in a strong financial position.

In January 2011, the City established Sound Finances as the number one strategic initiative. Budgets since this time have utilized policies designed to ensure that San Marcos would be sustainable long into the future. As a result, these policies have facilitated the following:

- ✓ Bond rating increased from AA- to a AA
- ✓ Debt to operations ratio improved from 60% Debt Service/ 40% M&O in FY2010 to 45% Debt Service/ 55% M&O in FY2015
- ✓ Reduction of City owned utility franchise fees collected by the General Fund from 9% to 7%
- ✓ Achieving the TMRS full funding level to the full rate two years ahead of schedule
- ✓ Restructuring the City's self-funded health insurance plan to ensure proper funding and reserves in FY2014. The FY2015 budget includes a projected 10% contribution increase
- ✓ Increase staffing levels to address the daily workload demand of a growing community

- ✓ Movement of all Capital Improvements Projects staff from debt funding to cash funding in the General Fund

The budget provides for additional positions to support the City's growth and City Council goals including police officers, fire fighters, permit staff, information technology staff, animal shelter staff, parks and transportation/streets maintenance workers. In addition to personnel, the budget provides for increased funding for street and sidewalk maintenance, citizen satisfaction survey, increased mowing in neighborhood parks, a downtown sign and façade enhancement program, and other line item increases to support department operations. Many of the additions to the San Marcos budget over the past two years will help transform us into one of the most beautiful, clean and well-maintained cities in the central Texas corridor.

The City will continue to implement the comprehensive master plan "A River Runs Through It" that began in FY 2014. The purpose of the plan is to guide the growth and development of the city and identify land for preservation. This plan sets the stage for future growth in the community and continued investment in economic development to help diversify our economy.

I believe that the 2014-2015 financial budget emphasizes the highest priorities embraced by our citizens and addresses the goals that you have conveyed through the Budget Policy and Goals Statement as most important to the City Council. This budget was created with guidance and input from the City Council on behalf of the Citizens of San Marcos. We feel this budget model will make San Marcos sustainable for many years into the future.

Respectfully submitted,

Jared Miller
City Manager

Executive Summary

The fiscal year 2015 proposed budget totals $172,929,200 and meets the highest standards in budgeting as expected by the community and City Council. The budget represents a partnership between City Council and staff responding to the Council's vision for the community. The budget contains financial summaries, missions, objectives, accomplishments, plans for achievement, and program outlines that invoke our commitment to using best business practices in providing quality services to our citizenry.

Staff used the City Council's Budget Policy Statement and Goals as a guide for developing the proposed budget. The Executive Summary explains the key choices and decisions made during the budget process to meet the priorities and guidelines established by City Council.

Budget Discussion

Property Tax Rate

A property tax rate increase is not being proposed in the 2015 budget. The taxable property base increased by 11.4%, or $3.4 billion, for 2015 budget. Taxable value on new improvements increased by $140.1 million, or 4.58%, for the 2014 tax year. $208.50 million of the $348.60 million value increase was due to an increase in existing valuation. The certified appraisal shows approximately $78.8 million is still under protest at the appraisal district. The chief appraiser for Hays County estimates that 40% of this valuation will be reduced via the protest process. This budget will raise more total property tax revenue than last year's budget by$1,848,158.

City Beatification
In 2011, the City conducted a citizen satisfaction survey that was compared to regional and national standards across America. The results of that study indicated that the citizens of community were concerned with the overall beautification of the City. Since then, we have taken additional steps to ensure that this concern is addressed. Funding over the past two years has been that will increase the frequency of mowing within city parks and right of way, additional street sweeping, graffiti removal, as well as an art mural programs. Funding will also be appropriated that will enhance Capital Improvement programs such as IH35 underpass lighting, entryway beautification, park improvements, as well as sign and audit programs for downtown businesses. New and wider sidewalks, underground utilities and lighting, pocket parks will all help promote a sense of pride in our community.

Texas Municipal Retirement System
The City will fund the full contribution rate effective January 1, 2015 of 18.35%. The City adopts the full rate in year seven of an eight year phase in allowed by TMRS, a year ahead of schedule.

Employee Medical Plan
The City's medical plan has seen significant increases in cost during fiscal years 2012 and 2013. Medical Plan benefits are provided through a self-funded arrangement in which we hire an

administrator for the plan and obtain insurance for excess claims. The plan is funded by the contributions of the City and City employees.

Until recently, the plan maintained healthy reserves. As a result of a reliance on this reserve fund, two years of significant claims and the incremental costs resulting from National Healthcare (expansion of benefits and new fees), the reserve fund was depleted. Last fiscal year the City Council approved adding $400,000 to the plan. Several steps have been taken to address the long term viability of the plan including:

- Selected an employee benefits consultant to assist us in managing the plan and responding to the impact of National Healthcare.
- Completed a market analysis to compare benefit levels and identify changes in benefit and contributions to provide plan which will continue to be competitive and support attracting and retaining a quality workforce. Engaged employees in the process through a survey and focus groups.
- Implemented benefit changes, employee contributions and a revised rate structure to provide an incentive for participation in a new "Well Life Program". The goal of the well life program is to educate and engage employees in their health for the long term viability of providing a cost effective medical plan.

Compensation Program

During Fiscal Year 2012, the City of San Marcos contracted with an independent human resource consulting firm to conduct an extensive compensation and classification study. The analysis was layered with various levels of criteria including job descriptions, market variance, job classifications/grades as well as pay for performance, which is traditionally a goal of City Council. The results of that study showed that overall City of San Marcos non-civil service employees were paid close to market averages with approximately fifty percent of City staff felling below market and fifty percent above market, thus making us competitive overall. The compensation program for fiscal years 2012, 2013, and 2014 made adjustments to those employees falling below market while still rewarding outstanding employees through an evaluation based merit program. In fiscal year 2015, the City will conduct another compensation and classification study to evaluate the current market environment and make sure that the City continues to attract and retain quality employees.

The following chart shows the cost of the compensation program by fund.

COMPENSATION PROGRAM INCREASE ALLOCATION BY FUND				
	2012**	2013**	2014**	2015**
General Fund Non Civil Service	$336,446	$270,000	$278,000	$392,600
General Fund Civil Service	328,000	74,300	140,000	107,500
Water/ Wastewater	29,540	51,000	44,300	62,400
Electric Utility	32,516	46,000	58,000	86,200
Drainage	1,076	2,300	3,000	3,100
Airport	1,100	0	0	0
WIC	12,246	17,000	26,000	26,400
Main Street	1,220	1,500	2,300	2,870
Capital Improvements	4,348	18,500	24,500	14,200
TOTAL	$746,492	$480,060	$576,100	$695,270
**Non-civil service increases given in April-6 months of expense				

New Personnel

Animal Control Dispatcher/Clerk

The Animal Control/Shelter has seen dramatic increases in the number of calls for service and pets that are processed through the shelter each year. Currently, clerk functions are performed by Animal Control Officers on a rotating basis. This will give the City the opportunity to have more Animal Control Officers in the field on a daily basis.

Battalion Chief Training Officer

The Battalion Chief Training Officer will help manage, coordinate, schedule and conduc required Fire & EMS training for the department. Fire Personnel have mandatory training hours that they must keep up to date in order to maintain their certifications related to fire protection, EMS, Hazmat as well as fire rescue.

Communications Specialist II

The communications specialist will assist with all duties of the Communications Department with particular focus on the City's website and social media. The City updated its website in 2013 but has lacked the appropriate personnel to help coordinate and quality control each city department's social media needs and concerns.

Engineering Tech/Graduate Engineer

This position will allow the Engineering Department to take on lower level technical work that is currently contracted out to private consulting firms or higher level City personnel. This position will have no impact on total expenses as it is being funded through their existing budget.

Finance Contract Supervisor

This position will help coordinate and process all City contracts. This position is critical for ensuring compliance with the over 400 city contracts the city maintains in all city departments. Compliance audits will help ensure local, state and federal purchasing regulations are being followed and adhered to as well.

Firefighters

These 2 additional firefighters will help support the expansion of our current Paramedic program by allowing firefighters to attend paramedic school for certification. This should give the Fire Department the ability to send 3 firefighters to paramedic school every six months or six per year. This will help achieve the goal of having a paramedic on every piece of apparatus within the city.

Information Technology Administrative Assistant

The IT Administrative Assistant will assist with daily clerical duties including help desk support, equipment procurement, and contract management. One of the primary functions will be the coordination and compliance with software license agreements, timesheets and other procurement purchases.

Permit Technician

Being the fastest growing City in America has put large amounts of stress on the current permit center staff and its operations. This position will help to promote a higher level of customer

service for our development community. The number of permits and the increase in value will help to offset the potential expense of this position.

Police Officers
The Police Department recommends an additional police officer in this year's budget in preparation for becoming a six district patrol city. Currently an additional police officer can be used to help offset the increase cost of overtime at the City by backfilling injured or absent police officers. The goal was to add two additional patrol officers each year for a 3 year period. This is the third and final year of that commitment.

Police Crime Analyst
A non-civil service position is need to implement and utilize modern policing strategies, problem solving models and intelligence led programs. This position will help coordinate and communicate problem areas within our community.

Parks and Recreation Maintenance Staff
These two positions will be funded via existing city funds that are used for contracted services to perform the same tasks. This will give the parks and recreation division more flexibility in addressing problem areas related to mowing and upkeep of all city parks as well as our sports facilities. These two positions are budget neutral to the City's general fund.

Public Services
In an effort to maintain our city streets and promote a beautiful image, additional street sweeping moved up as priority in this year's budget. This position along with the purchase of a new street sweeper will provide for an additional full-time street sweeper within our City.

Public Services Sidewalk Maintenance Crew
City staff has developed a sidewalk maintenance plan as well as a plan for new sidewalk infrastructure that will be placed throughout our community that provide additional access to downtown, schools, retail as well as transit. The goal is to install 328,000 square feet of gap sidewalk installation and 1.7 Million square feet of new sidewalk over the next several years. This plans calls for two sidewalk crews consisting of 6 maintenance staff and 1 supervisor.

Drainage Crew
The current Drainage division consists of two staff members. With the increase in drainage right of way and the additional MS4 requirements that the city must adhere to; an increase in staffing is necessary. An addition of a 3 member crew is being proposed within this budget.

Electric Utility Line Crew
Since the City of San Marcos purchased the Electric Utility from the Lower Colorado River Authority, there has only been one position funded in regards to operations and maintenance staffing for the utility. The City is proposing an additional 4 man crew to assist with the increase in service demand and maintenance issues across the city.

Water and Wastewater Line Crew
The City of San Marcos has not added any new personnel in over 10 years related to water or

wastewater maintenance services yet the utility has seen significant growth in the amount of infrastructure and customers it supports. The City is proposing 2 additional staff members in water and 2 additional staff members in wastewater in order to address service and maintenance demands.

Operating Expenses

Departments must submit requests for any increase to the base budget with the exception of increases due to contractual requirements, consumer price index related increases, fuel use, and required software maintenance. Budget requests were made by each department for additional funding, prioritized, and vetted by the City Manager's Office and Finance Director. During the budget workshops, City Council added an additional $1.2 million in recurring expenses and $800,000 in one-time expenses to the general fund budget. The non-personnel additions included:

- Downtown Façade Program $100,000
- Homebuyer Incentive $ 42,000
- Future Economic Development Funding $200,000
- Departmental Operating Expenses $ 39,650
- Citizen Satisfaction Survey $ 18,000
- Seasonal Neighborhood Parks Mowing $ 65,000
- ISO Consultant $ 24,000
- Police Crime lab and ARIC contracts $ 43,500
- PARD Software Upgrade $ 55,000
- Centro Cultural de San Marcos Museum $ 25,000
- LBJ Museum of San Marcos $ 25,000
- The Calaboose African American History Museum $ 25,000
- Sights and Sounds of Christmas $ 50,000
- Cemetery Improvements $ 75,000
- Arts Commission $ 10,000
- GIS System Upgrade/Reconfiguration $ 15,000
- Redesign GIS Webpages $ 15,000

Economic Development and Small Business Development

Funds totaling $360,000 for economic and small business development along with $160,000 for legislative representation has been funded exclusively by the Electric Utility fund. In fiscal year 2015, the funding for these programs is split equally amongst the General Fund, Water/Wastewater Fund, and Electric Fund since development benefits all the major funds.

Capital Outlay

During the City Council Budget Policy Workshop, City Council directed staff to commit $700,000 in the General Fund for replacement of vehicles and equipment. This amount was increased to $900,000 during the budget workshops held in July. This increase allows the City to continue catching up on a backlog of equipment and vehicle replacements, technology infrastructure and other one-time expenses. In addition, there is $130,607 proposed for the

purchase of new Library books as an annual, on-going capital expenditure.

In the Water/Wastewater Utility, $450,000 is proposed for replacement of equipment and vehicles and $50,000 for technology related projects. In the Electric Utility, $450,000 is proposed for replacement of equipment and vehicles, $900,000 for recurring expenses related to transformers, meters, and customer extensions, and $50,000 for technology related projects.

Cash Funded Capital Maintenance

The fiscal year 2015 budget continues to allocate amounts into the Cash-Financed Capital Funds for Information Technology, Streets Rehabilitation, Parks Improvements, and Facility Improvements. These funds are budgeted annually as one-time expenses and are funded if revenues allow. These funds will be used to finance capital projects in these areas through cash funds instead of bond funding.

The Cash-Financed Capital Funds provide a funding source for capital projects such as:

- Non-routine infrastructure improvements
- Continuing Technology infrastructure upgrades and improvements
- Street rehabilitation and maintenance projects
- Park improvements, rehabilitation, and acquisition

The capital funds along with other one-time expenses are listed below:

• Routine Capital Outlay-Parks	$ 30,000
• Routine Capital Outlay-Police	$ 30,000
• Routine Capital Outlay-Fire	$ 30,000
• Capital Outlay	$900,000
• Capital Outlay related to new positions	$137,750
• Library Books	$130,600
• Building Capital Maintenance	$200,000
• Parks Capital Maintenance	$200,000
• Technology Capital Maintenance	$200,000
• Streets Capital Maintenance	$300,000

Capital Improvements Program – Certificate of Obligation Projects

In fiscal year 2011 approximately $34.6 Million in General Obligation funding was reprioritized, which allowed the City to not issue bonds in both 2011 and 2012. The CIP program going forward was prioritized to only include projects that were truly needed, required for the betterment and safety of the community, or projects that would leverage federal funding matches such as with the FFA and Texas Department of Transportation. Bond issuances were constrained to approximately $4 million in the 2013 and 2014 budgets. Going forward, debt issuances will be constrained to maintain at least a 50/50 debt to operations ratio.

For the 2015 budget, projects were proposed by all departments and prioritized. Staff vetted all projects and presented the compiled projects to Planning and Zoning Committee. Planning and

Zoning made their recommendations and the recommended projects were taken to the City Council for approval. The funding of these projects are as follows:

Capital Improvements Program

Project List	FY 2015	FY 2016	FY 2017	Total
Parks and Public Buildings				
Capes Camp Improvement and Dam	50,000	200,000	750,000	1,000,000
Children's Park Renovation	150,000	1,200,000		1,350,000
City Facility Complex Expansion/Relocation	150,000	1,500,000		1,650,000
City Facility Parking Lots	300,000	300,000	200,000	800,000
City Facility Renovations Transportation Facility	70,000			70,000
Sheltered Bus Stops	80,000	80,000		160,000
Blanco River Village City Park		200,000		200,000
City Facility Restroom Renovations		150,000	150,000	300,000
Gary Softball Complex Renovation		250,000	2,500,000	2,750,000
Animal Shelter - Phase II, Design, Construction			750,000	750,000
Athletic Field Synthetic Turf			2,000,000	2,000,000
City Park - ADA Playground			100,000	100,000
Library Expansion & Renovation			13,500,000	13,500,000
Park Land Acquisition			500,000	500,000
Regional Tennis Center			400,000	400,000
San Marcos Youth Baseball Complex			300,000	300,000
Swimming Pool Improvements - Rio Vista			500,000	500,000
Public Safety				
Coban Digital Mobile Video	300,000	200,000	150,000	650,000
FD New Rescue Truck/Apparatus (52-503)	850,000			850,000
FD Relocation Station #2	400,000	200,000	3,000,000	3,600,000
FD Relocation Station #4	900,000	3,000,000		3,900,000
FD Self Contained Breathing Apparatus Replacement	100,000			100,000
FD Replacement Engine (52-315)		700,000		700,000
FD Station 6 New Station District# 11			800,000	800,000
Airport				
Airport Drive Lighting Ph 1	50,000			50,000
Airport Master Plan Updates	25,000			25,000
Airport T-Hangars	120,000	120,000		240,000
Ramp Grant Match	50,000	50,000	50,000	150,000
Remodel of Airport Facility at 4400 SH 21.	100,000			100,000
Airport Property Acquisitions Gary Job Corp		100,000		100,000
Airport Landscaping			80,000	80,000
RSDA Taxiways & Utilities			75,000	75,000
Development Services				
Downtown Beautification and Amenities	50,000	50,000	50,000	150,000
Downtown Parking Implementation	600,000			600,000
Comprehensive Plan		50,000	50,000	100,000

Streets				
Bugg Lane Widening	150,000			150,000
Centerpoint/Main Mall Entrances Intersection Improvements	200,000			200,000
Donaldson Street Oversize	300,000			300,000
One Way -Two Way Conversion	75,000	200,000	2,000,000	2,275,000
Sessom Drive Bike/Ped and Peques Improvements (Sessom Ph II)	600,000			600,000
Traffic Management System	65,000			65,000
Traffic Signal Reliability Project	115,000			115,000
Victory Gardens Subdivision Ph I - North Section	1,500,000			1,500,000
Mill Street Reconstruction		900,000		900,000
MLK/LBJ Traffic Signal/Crosswalk Imp		342,000		342,000
School Zone Flashers		250,000		250,000
Hopkins Street Improvement Project			3,000,000	3,000,000
Pat Garrison/University Waterline from Comanche to Guadalupe			500,000	500,000
Technology Services (3 Funds)				
Fiber Optic Expansions/Maintenance	80,000	80,000	80,000	240,000
CIP General Funds				
Engineering -CIP Department Funding	226,428	146,545	67,117	440,090
Gateway Beautification	500,000			500,000
Total Projects	8,156,428	10,268,545	31,552,117	49,997,090

Impact of Capital Improvement Program on Operations

The majority of the 2015 Capital Improvement Projects do not have a direct impact on operational expenses in the upcoming year as many of the purchases are related to replacing existing public safety equipment such as the Coban units, SCBA replacements, and the replacement engine and will most likely decrease maintenance costs since the equipment is new. Fuel expense has been increased for the new rescue truck and personnel is already in place. The City of San Marcos has made a commitment to ensuring the additional funding needed to maintain the existing infrastructure as well as new lane miles being added to our road system. The funds budgeted for street maintenance has increased $300,000 per year for the last 3 years with the goal of funding $2,000,000 for proper street maintenance.

Fund Balances

In the Budget Policy Statement, the City Council directed that the Water/ Wastewater Utility and General Fund meet a fund balance level of at least 25%. The Electric Utility is building fund balance to be the equivalent of 60 days of operating expenses including the cost of purchase power. Previously, the Electric Utility maintained funds equivalent to 25% of operating expenses excluding purchase power. During a ratings review with Standard and Poor's, the agency felt the inclusion of purchase power in the calculation was more appropriate and the City has changed the methodology. These percentages indicate what percentage of annual recurring operation expenses are maintained in the fund balance, or reserve, of each fund. This goal was established

to provide a minimum of three months operating capital for each of the major funds. Staff has met this goal in the proposed budget.

Water/ Wastewater Fund

In the 2014 budget, the Citizens Utility Advisory Board (CUAB) was presented with several scenarios and decided to made changes to the rate structures instead of solely increasing rates. The resulting rate structure emphasized conservation with usage charges beginning at the first gallon used and modifications to the tiers to more closely resemble non-irrigation usage in the lower levels. The change in structure is illustrated below:

5/8" X ¾" Meter Class

Existing Pricing Tiers		Recommended Pricing Tiers	
Gallons per Month		*Gallons per Month*	
0 – 2,000	Included in minimum.	1 – 6,000	Tier 1
2,001 – 10,000	Tier 2	6,001 – 9,000	Tier 2
10,001 – 25,000	Tier 3	9,001 – 12,000	Tier 3
25,001 +	Tier 4	12,001 – 20,000	Tier 4
		20,001 – 50,000	Tier 5
		50,001 +	Tier 6

For the 2015 budget, the CUAB recommends a 3% rate adjustment in water and a 1% rate adjustment in wastewater. The CUAB spent several months looking at the updated rate study modeling, the impacts of the newly implemented rate structure, and the long range plans on the water/wastewater utility including the effect of the Hays County Public Utility Agency (HCPUA). The City of San Marcos is a member of the Hays County Public Utility Agency which is a joint venture between San Marcos, Kyle, Buda, and several regional water corporations who are working together to firm up future water supplies through the year 2060. The City of San Marcos' share of the total construction cost related to Phase 1 of the project is $41.3 Million and construction is anticipated for the year 2020. The City is still exploring other water supply alternatives in hopes that this future expense can be reduced if possible. To prepare for this project and others, the CUAB recommends slow, steady rate adjustments instead of large, one-time increases. The utility expects to undertake $69.6 Million in system improvement projects through debt financing over the next five fiscal years. This rate adjustment supports the addition of two water and two wastewater personnel to maintain the expanding and aging utility system and the funding of $500,000 in capital outlay for equipment, technology, and vehicles needed by the utility.

Electric Utility Fund

The City and LCRA executed an amended and restated Wholesale Power Agreement in March 2011. A provision in the agreement granted to the City a right and option to participate in ownership of any future generation capacity constructed by LCRA on a load proportional basis. LCRA has started construction on the Thomas C. Ferguson replacement plant project, creating the opportunity for the City to exercise this right and option. Staff researched the financial requirements and forecasted financial net revenue associated with the plant over the life cycle of the facility and presented information to the Council on the risk/benefit issues related to the option. Participation in ownership of the facility is forecasted to enhance revenue to the City Electric Utility and benefit the ratepayers. The City of San Marcos issued Electric Utility System Revenue Bonds in July 2013 totaling $18.5 Million to finance this project. The project came in on time and within the construction budget. The plant is scheduled to begin producing

power during the summer of 2014 and the electric utility will see the results of the plant operations in fiscal year 2015.
During the 2014 winter, fuel and power costs were markedly higher due to a number of factors that affected supply and demand in the U. S. and the entire Texas electric grid The very cold polar vortex events in January and February along with growth in electric users set new all-time high electric demands and Lower Colorado River Authority (LCRA) was forced to purchase more power than forecasted at a much higher cost than expected. The high demand caused price spikes for natural gas and power. The high demand and pricing caps raised by the Energy Reliability Council of Texas (ERCOT) that regulates the Texas Electric Grid, allowed prices to rise to levels higher than ever before and power amounts that had cost $30 under normal conditions traded as high as $5,000. As a result of this extreme price difference, the amounts the City paid LCRA for power was significantly less than the actual cost of power. To lessen the impact on the utility and the utility customers, LCRA has offered their customers the opportunity to reimburse the difference over a 24 month period. This cost will be passed through to customers on a separate line on utility bills and will be based on actual KWh used. The charge will be removed when the amount has been repaid to LCRA.

Historically, the Electric Utility paid a 9% franchise fee on Gross Electric Revenue to the General Fund. A reduction from 9% to 7% over 4 years began in fiscal year 2012 and is budgeted at 7% for fiscal year 2015.

For the 2015 budget, the CUAB recommends no rate adjustment. The CUAB spent several months looking at the updated rate study modeling and the results indicated that no rate adjustment was necessary in fiscal year 2015 but there is a possibility of small increases in fiscal year 2016 and 2017. The current rate supports the addition of a 4-person line crew to maintain the expanding and aging utility system, the funding of $500,000 in capital outlay for equipment, technology, and vehicles needed by the utility, and building the revised fund balance reserve.

The utility expects to undertake $19.2 million in system improvement projects through debt financing over the next five fiscal years.

Drainage Utility Fund
In fiscal year 2015 City Council adopted a three year 5% annual increase to adequately fund future needed projects which help protect the river and aquifer. Current operating revenues currently meet total operating expenses.

The utility expects to undertake $8.5 million in system improvement projects through debt financing over the next five fiscal years.

External Programs

Hotel Occupancy Tax Fund
In Fiscal Year 2008, voters adopted a 2% venue tax to be implemented in the Hotel/Motel Fund to help offset debt payments associated with the City of San Marcos Conference Center. Revenues collected from the Embassy Suites Hotel along with the 2% venue tax are restricted for the debt service related to the City's Conference Center which opened November 2009. The

Conference Center has performed well and has exceeded revenue projections. In fiscal year 2014 a portion of the bonds issued for the conference center were refunded and the City was able to apply a $3.5 million of the excess hotel occupancy tax and venue tax collections against the debt principal lowering the debt service payments. If collections continue at the current pace, the City will be able to pay off the bonds several years early.

Social Services
City Council budgeted social service program funding from the general fund for fiscal year 2015 at $411,100. The Human Services Advisory Board (HSAB) is tasked with developing a recommendation for distributing the social service program allotment to the various social service agencies operating within San Marcos. The HSAB implemented an appeals process in Fiscal Year 2007.

Budget Overview

The proposed budget of $172,929,200 is an increase of $5.7 million or 3.39% from the adopted fiscal year 2014 budget. Increases in recurring expenses are attributable to numerous issues related to contract obligations in water and electric supply agreements, CPI adjustments to existing contracts, commitments to proposed merit increases increased health insurance costs, and additional proposed personnel as well as debt service increases. The decrease in one-time expenses is primarily related to the reduction in the transfer in capital reserves in the utility funds.

2014/2015 Annual Budget Expense Summary

	FY 2014 Budget	FY 2015 Budget	Dollar Change	Percent Change
General Fund	52,508,913	56,517,380	4,008,467	7.63%
Debt Service Fund	12,693,588	12,703,742	10,154	0.08%
Special Revenue Funds	7,245,914	6,846,144	(399,769)	-5.52%
Permanent Funds	-	-	-	0.00%
Capital Improvement Funds	1,390,401	1,068,494	(321,907)	-23.15%
Enterprise Funds	93,414,213	95,793,439	2,379,226	2.55%
Total	167,253,028	172,929,200	5,676,171	3.39%

Fund Balances

A healthy fund balance represents sound fiscal management and measures our capacity to sustain current and future operations. Overall, the budget will bring our fund balances to a total of $41.9 million, or 24.2% of total expenses. The percentage in 2014 was 25.3%. The change in Fund Balance is primarily due to increased budgeted expenses and use of general fund balance in this budget year. The budget continues our commitment of maintaining appropriate fund balances while meeting City Council priorities. These fund balances can be used toward:

- One-time emergency expenses
- Counter-cyclical reserves to minimize the effects of an economic downturn
- Ensuring financial security in the event of a disaster
- Bond rating and creditworthy assessments
- Other one-time expenses such as economic development incentives

2014/2015 Annual Budget Fund Balance Summary

	Actual FY 2012-13	Approved FY 2013-14	Revised FY 2013-14	Adopted FY 2014-15
Beginning Fund Balance	39,119,863	43,834,760	43,774,760	43,646,335
Total Revenues	154,861,796	165,642,637	164,002,991	171,209,118
Total Funds Available	193,981,659	209,477,397	207,777,750	214,855,453
Total Expenses	150,206,900	167,253,028	164,231,415	172,929,200
Ending Fund Balance	43,774,760	42,224,368	43,646,335	41,926,253
Percentage	29.14%	25.25%	26.58%	24.24%

The General Fund

The General Fund is the primary operating fund for the City. It is viewed as the general government fund and accounts for most of the City's financial resources, except for resources required to be accounted for in other funds.

Revenues

Revenue forecasting is a complex and difficult task that involves collecting historical data, researching economic data, and formulating forecasting assumptions. At a minimum, ten years of historical data are compiled and analyzed as part of the forecasting procedure. Qualitative and quantitative forecasting techniques such as consensus forecasting, expert forecasting and trend analysis are utilized when preparing revenue estimates. In some cases, more than one technique is used to predict revenues for the next fiscal year. Expert forecasting is perhaps the most useful technique because it relies on extensive technical knowledge of the economic activity that generates the revenue and is sensitive to changes in the national, regional, and local economies.
This method is quite useful for the City because a significant amount of our sales tax base is generated through retail sales from the Prime and Tanger Outlet Malls. The General Fund receives revenues from a variety of sources, including taxes, licenses and permits, fines and penalties, interest income, other agencies, service fees, and transfers for indirect costs. Revenue projections are based on a variety of factors such as the economy, historical collections, known changes that will occur, and growth factors. In all events, conservative estimates are used.

2014/2015 Annual Budget General Fund Revenue Summary

	Actual FY 2012-2013	Revised FY 2013-14	Adopted FY 2014-15	Percent of Total
Ad Valorem Tax	7,478,619	8,319,089	10,023,342	18.75%
Sales Tax	22,852,364	24,094,893	24,817,740	46.41%
Franchise Fees - City	5,662,162	5,751,258	5,566,725	10.41%
Franchise Fees - Other	1,376,315	1,457,604	1,485,665	2.78%
Other Taxes	528,376	600,106	620,376	1.16%
Licenses and Permits	2,129,320	2,309,648	2,423,956	4.53%
Fines and Penalties	1,440,635	1,616,459	1,517,628	2.84%
Interest Income	72,637	61,000	61,000	0.11%
Cultural and Recreational	735,310	845,851	800,544	1.50%
Other Agencies	443,658	433,619	442,330	0.83%
Current Services	231,554	284,067	283,955	0.53%
Other Revenue	919,214	890,144	924,380	1.73%
Reimbursements from Other Funds	4,375,895	4,502,868	4,502,868	8.42%
Total	48,246,058	51,166,606	53,470,508	100.00%

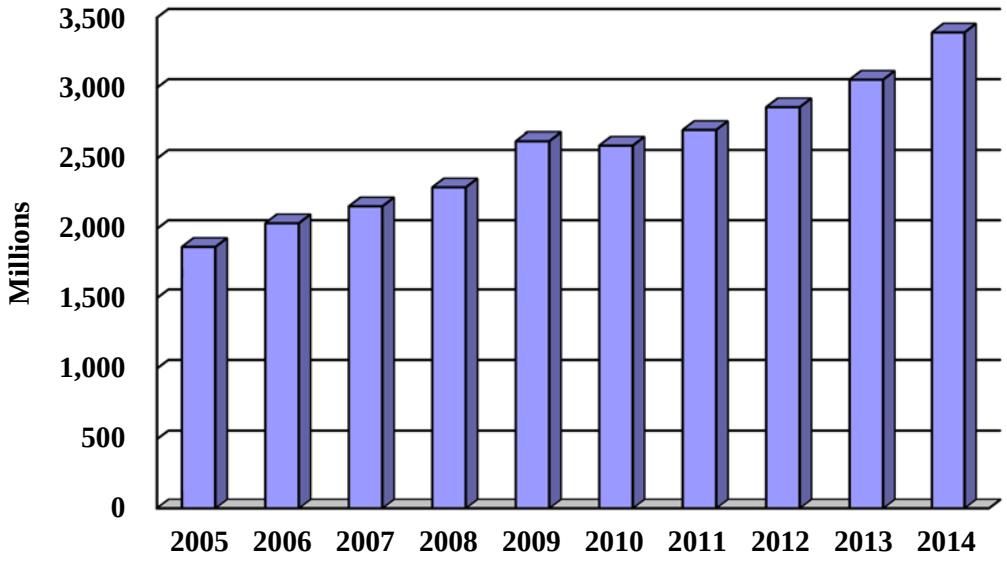
Ad Valorem Tax

In the budget, property taxes represent 18.75.% of total General Fund revenue. Property taxes are based on the assessed value of land, buildings and structures in the City as appraised by the Hays, Guadalupe, and Caldwell County Appraisal Districts. Certified assessed values in San Marcos are reported at $3,394,045,225 an increase of 11.4% above the previous tax year assessed values. The City has experienced rapid growth over the last few years and expects this trend to continue. The City was named as the Fastest Growing City two years running. A 98.0% current tax collection rate and a 2.0% delinquent tax collection rate are assumed for the budget. Revenue forecasting techniques are not used with the ad valorem tax, as the revenue is relatively simple to calculate. The calculation for ad valorem tax revenue is based on the certified assessed value using the tax rate.

The proposed property tax rate for 2015 is at 53.02 cents per $100 valuation, the same as the current rate. The operations and maintenance tax rate will pay operations and maintenance (O&M) costs in the General Fund, producing revenues of $9,699,095. The debt service rate is allocated to repay tax supported debt in the Debt Service Fund. The debt service revenue of $7,936,228 will be used to pay long-term debt. One-cent of the property tax rate will generate $339,405 in revenue.

Historically, property taxes represent a relatively stable source of revenue for the City. In general, property tax revenues tend to increase and are not subject to dramatic shifts in the economy. There was a slight decline in tax year 2010 of 1.2%. The City's property tax base has grown consistently since the decline in 2010 and due to the current economic climate this trend should continue.

10-Year Appraisal Roll History (Property Tax Year)



Sales Taxes

Sales taxes represent 46.41% of total General Fund revenue projected for fiscal year 2015. Sales tax receipts are the largest single revenue source supporting general governmental services in San Marcos. Consistent retail sales have kept this revenue stream steady for the past several years. It is important to note that sales tax revenues are a volatile funding source and are subject to shifts in local, state and national economies. Our reliance on this revenue source is approached with caution.

The City's adopted Financial Policy utilizes conservative forecast guidelines for projecting budgetary sales tax estimates. The following illustration shows the actual percentage increase for the most recently completed fiscal year (2013).

FY 2012 Actual	FY 2013 Actual	Percentage Increase
$21,079,582	$22,852,364	8.4%

The current financial policy states that the estimated percentage increase in sales tax revenue may not exceed the actual percentage increase of the most recently completed fiscal year that resulted in a positive increase. The previous financial policy was revised in 2011 to account for those years when a decrease in sales tax occurs within the City, as was the case in 2009 when sales taxes decreased by 1.95%. Per the budget policy statement that was adopted by City Council, a conservative estimate of 3% was used to estimate the $24,817,740 in 2015

Sales taxes represent 46.5% of the total General Fund revenues, the greatest single source of revenue for the General Fund. Any excess collection above the fiscal year 2014 estimate goes directly into General Fund balance. The City Council has entered into a performance based 380 economic development agreement with Creekside Square, Ltd, "Stone Creek Crossing" to rebate property and sales tax collections not to exceed $4 million over a five year period. 2015 is the

final year of the agreement. The City has other 380 economic development agreements with businesses including HEB, for construction of additional warehouse space and job creation and CTMC, for facility expansion and related job creation.

The City of San Marcos collects one and one-half cents on every dollar spent on taxable goods and services within the City limits. The State of Texas allows home rule cities like San Marcos to adopt a one-cent sales tax to support general governmental services. Local voters authorized another half-cent in 1987 dedicated solely to the reduction of property taxes. The one and one half cents collected by the City represents the maximum we may adopt.

10-Year Sales Tax Collection History

Fiscal Year	Annual Collection	Percentage Increase	
2004	13,392,833	7.8	%
2005	14,037,500	4.8	%
2006	16,232,402	15.6	%
2007	17,405,977	7.2	%
2008	18,347,135	5.4	%
2009	17,989,392	-1.9	%
2010	18,398,707	2.3	%
2011	19,854,399	7.9	%
2012	21,079,582	4.2	%
2013	22,852,364	8.4	%
*2014	23,821,399	4.2	%

*Estimated

The half-cent sales tax alone is expected to generate $7,899,911 in the next fiscal year, a sum that is equivalent to 23.2 cents on the property tax rate. Without the half-cent sales tax dedicated to property tax reduction, the City's ad valorem tax rate would have to be 23.2 cents more, or 76.31 cents per $100 of assessed value, to support the programs and services provided to San Marcos residents. Sales tax revenue, much of it generated by tourists and non-residents, represent significant savings to property taxpayers in San Marcos. Sales taxes are a primary source of funds for many vital services ranging from police and fire protection, to parks and recreation, library, environmental services, planning, and much more. The reliance on sales tax revenues requires vigilant monitoring of our revenue sources to assure they will keep pace with the demands and the rising costs of operating a complex municipal government.

Franchise Fees

The General Fund receives revenues from franchise fees paid by public and private utilities which use City streets, alleys and rights-of-way for their utility lines and mains. Franchise revenues are budgeted at $7.1 million, or 13.2% of total General Fund revenues. The majority of this revenue source, $5.6 million, is generated through electric, water and wastewater utility franchise fees paid from City-owned utilities. Historically, the City of San Marcos has assessed a 9% franchise fee on gross water, wastewater and electric utility revenue. This budget incorporates the final year of a plan which lowers franchise fee transfers to 7% over a 4 year period. The goal of to 7% in Water/Wastewater was achieved in fiscal year 2013, two years ahead of schedule and the Electric fee is budgeted at 7% in this budget. The move to lower franchise fees helps reduce some pressure on the utility rates in future years.

The remaining portion of franchise fees, $1.49 million, is collected from telephone, cable and gas utility companies operating within the jurisdictional limits of the City. These smaller franchise fees are estimated through the conservative forecasting technique. This conventional technique assumes that historic collections will remain constant and that the revenue source is stable. Several outside entity franchise agreements were renegotiated in 2010 and several more agreements expire in future years. City staff will be examining other providers to ensure that all agreements are consistent and in the best interest of the City.

Licenses and Permits

Licenses and permits represent the various fees collected for such activities as construction, plumbing, electrical, development and food service operation. Various permits such as building, mechanical, plumbing, zoning, site development, food handler, moving and alarm permits are required for business operation. These monies are used to fund the operating costs of functions associated with enforcing codes and building regulations.

The following table depicts building permit growth over the last ten years.

10-Year Building Permit History

Fiscal Year	Building Permit Market Value	Percentage Increase/Decrease	
2003	58,754,322	-55.50	%
2004	68,357,560	16.3	%
2005	129,492,718	89.4	%
2006	151,000,000	14.2	%
2007	158,000,000	4.6	%
2008	118,191,573	-.25	%
2009	100,359,676	-15	%
2010	101,361,719	1.0	%
2011	60,605,436	-40.2	%
2012	90,283,488	49.0	%
2013	110,618,432	22.5	%

In fiscal year 2013, new fee structures were adopted by City Council that increases the fees associated with issuing development permits in San Marcos. The City has experience steady growth in the past few years and have seen tremendous grow in all areas of construction including single family, commercial and especially multi-family structures. Approximately 60% of all multi-family structures constructed since 2007 have been student oriented. The fiscal year 2015 estimated revenue from licenses and permits is $2.42 million or 4.53% of total General Fund revenues. This amount is consistent with the previous budget growth and reflects a conservative estimate of the future commercial and residential development occurring within the City. Projections are based on an assessment of development trends in the area.

Fines and Penalties

Revenues from fines and penalties for fiscal year 2015 are estimated at $1.52 million, or 2.8% of total General Fund revenues. The City once again participated in the regional warrant round-up

in March 2014. Eighteen regional courts participate in the warrant round-up which gains tremendous media coverage leading to the actual round-up. In 2006, a Deputy Marshal position was added to improve the professionalism of the court operations and to further increase our collection rate and in 2010, an additional part-time Deputy Marshal position was added to further improve the City's collection efforts.

Interest Income

Total revenues from interest for fiscal year 2015 are estimated at $61,000 or .11% of total General Fund revenues. Anticipated interest earnings are based on market projections of interest rates, which have been at historic low rates over the past 72 months. The current rate of return is approximately 0.16%. Some funds are invested over longer periods for a higher return and in the current fiscal year, the Investment Policy was modified to allow for 5-year investments for Reserve Funds.

Cultural and Recreational

Total revenues from cultural and recreational services for fiscal year 2015 are estimated at $800,544 or 1.5% of total General Fund revenues. Cultural and recreational revenue sources include library fees, and other various fees and service charges from Parks and Recreation programs and Activity Center usage fees. The program fees and service charges are dependent upon usage of City facilities and program attendance. The City operates a wide variety of recreational programs throughout the year. The City has entered into revenue participation contracts with fitness service providers that give the City 30% of gross revenues from various fitness courses taught at the Activity Center. Included in these fees is the Hays County contribution of $80,000 per year that helps in the funding of the City Library. In fiscal year 2013 new fees were adopted by City Council that increased some of the fees charged in the library, activity center, and for the parks and recreation programs.

Revenue from Other Agencies

Revenue from other agencies includes reimbursements from other governmental agencies for various services performed by the City. These services include providing security officers at the local school district and habitat conservation research. Total revenue for fiscal year 2015 is estimated at $442,330, or .83% of total General Fund revenues. The City and SMCISD are parties to a contract that calls for the school district to reimburse the City for 50% of the annual salaries and benefit costs for providing four uniformed officers within the school system. Another significant portion of this revenue source is a reimbursement received from Texas State University-San Marcos. The University reimburses the City 50% of the cost of salary and benefits for our Habitat Conservation position. Also, the City of Kyle and Hays County participate in the City's Animal Shelter funding each year. That contribution commitment is set at $227,178 in 2015.

Charges for Current Services

Total revenue from current services is estimated at $283,995 or .53% of General Fund revenues for fiscal year 2015. Revenues within this category include animal shelter charges, birth and death certificate fees, passport fees, various fees assessed through the Police Department such as accident report fees and new revenue for Fire Revenue Rescue. The Fire Revenue rescue would collect fees for emergency calls involving non-citizens that require Fire Department response

such as house fires and vehicle collisions. Revenue projections are based on historical collection data with larger increases in the shelter adoption due to new fees put in place in fiscal year 2013 and the new fire department revenue

Other Revenues
The General Fund receives revenues from a variety of other sources that do not meet the classification requirements of other categories. These revenues include sales of maps and ordinance copies, insufficient funds service charges, rebates generated from the purchase card program and sales tax discounts. These revenue sources are projected at $924,380 or 1.73% of total general fund revenue, for the next fiscal year. Revenue assumptions for this category are based on historical collection data.

Reimbursements from Other Funds and Operating Transfers
The General Fund bears the costs for administrative services such as legal, human resources, purchasing, finance, administration, information technology, and building and equipment usage. These costs are reviewed and calculated annually by an independent firm, which then recommends the reimbursements assigned to each fund. Reimbursements from other funds represent $4.5 million, or 8.42% of total general fund revenues.

Expenditures

The General Fund is the primary operating fund for city government. Several internal service departments, including City Manager's Office, Legal, City Clerk, Finance, Human Resources, and Technology Services, have costs allocated among the General Fund, Enterprise Funds and Special Revenue Funds, reflecting the cost of providing these services. Total General Fund expenditures for fiscal year 2015 are budgeted at $56,517,380 a 7.6% increase from the previously amended FY 2014 budget. General Fund departments include:

- **General Government** (City Manager, City Clerk, and Legal)
- **Human Resources**
- **Finance**
- **Technology Services (**Information Technology, GIS)
- **Municipal Court**
- **Development Services** (DS Admin, Planning, Permit Center, Inspections)
- **Fire Services**
- **Police Services Capital Improvement Department**
- **Community Services** (CS Admin, Environmental Health, Animal Services, Animal Shelter, Library, Parks and Recreation, Activity Center, Grounds and Maintenance, Fleet, PARD Contracts, Park Rangers, and Neighborhood Services)
- **Public Services** (Transportation Admin, Traffic Control, and Streets)
- **General Services** (Social Services and Special Services)

2014/2015 Annual Budget
General Fund Expenditure Summary by Department

	Actual FY 2012-2013	Revised FY 2013-14	Adopted FY 2014-15	Percent of Total
General Government	2,332,864	2,752,989	2,919,189	5.17%
Human Resources	882,316	958,982	1,036,045	1.83%
Finance	1,396,475	1,339,409	1,467,881	2.60%
Municipal Court	717,898	733,586	702,881	1.24%
Technology Services	1,054,655	1,311,899	1,612,775	2.85%
Development Services	1,794,516	2,146,117	2,092,914	3.70%
Capital Improvements	181,346	742,919	1,193,237	2.11%
Fire Services	6,811,011	7,061,911	7,538,760	13.34%
Police Services	12,396,207	13,373,726	14,064,545	24.89%
Public Services	2,864,902	3,297,509	3,961,990	7.01%
Community Services	8,350,236	9,092,505	9,789,202	17.32%
General Services	7,416,225	9,394,192	10,137,961	17.94%
Total	46,198,652	52,205,744	56,517,380	100.00%

Fund Balance

Each fund maintains a fund balance that is available to cover operating expenses in the event of revenue shortfalls or other unforeseen events. The anticipated General Fund balance at the end of fiscal year 2015 is $12.9 million or 25.1% of expenditures. This large fund balance represents our commitment to using best business practices and conservative revenue estimates.

The Debt Service Fund

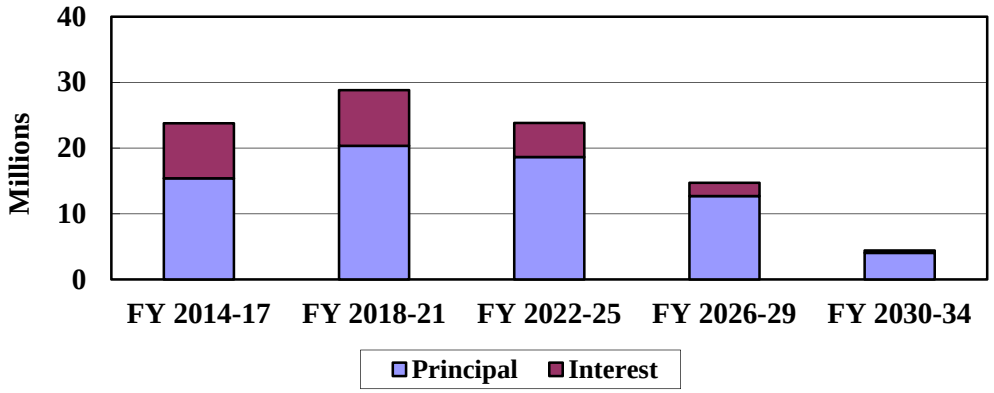
The Debt Service Fund is used to account for the debt service portion of property tax revenues received. Debt service taxes are specifically assessed for the payment of general long-term debt principal and interest. The use of a separate fund ensures that debt service tax revenues are not commingled with other revenues and not used for any purpose other than debt repayment. Debt limits regarding general obligation debt can be found within the City's Financial Policy in this document.

Revenues and Expenditures

Ad valorem (property) taxes provide the main revenue source for the Debt Service Fund. Of the total anticipated property tax collections, 45.0% of the revenue is allocated to debt service, while the remaining portion of 54.0% pays for operations and maintenance (O&M). This budget further reduces the debt percentage below 50% from a high of 60% in 2011. The deferment of a debt issue in 2011 and 2012 along with constraining the 2013 debt issuance to $4 million allowed this reduction to occur.

In the new fiscal year, $0.2386 of the $0.5302 property tax rate is dedicated to debt repayment. Principal and interest payments are budgeted at $12.68 million but tax supported payments are budgeted at $8.1. The City's total General Obligation outstanding principal debt is $71,210,000 as of September 30, 2014, including voter-authorized bond programs in elections held in 1998 and 2005, and bond refinancing in 2009, 2010, 2012, 2013, and 2014. This is an increase of only $630,000 over last fiscal year. Maturity dates for individual bond issues are scheduled annually through 2034.

20-Year Principal and Interest Payment Schedule



The types of projects financed through long-term general obligation debt include major street projects, public safety facilities and equipment, library, parks and recreational facilities. Debt payments for revenue bonds which finance water, wastewater, electric and drainage projects are repaid separately through those respective enterprise funds.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of certain specific revenue sources that are legally restricted to expenditures for specified purposes. The City utilizes this type of fund to account for revenues such as hotel occupancy tax, grants, special fines authorized by the State, and forfeiture revenue from seized assets.

Municipal Court Technology Fund

In its 1999 legislative session, the Texas Legislature established the Municipal Court Technology Fund through Senate Bill 601 to provide a funding source to local municipal courts for future technological enhancements to their respective court systems. In response, the City of San Marcos established the Municipal Court Technology Fund to provide budgeting and accountability for the funds received through the collection of the technology fee. The revenues collected are legally restricted for making technological enhancements to the Municipal Court, which may include computer systems, networks, hardware, software, imaging systems, electronic kiosks, electronic ticket writers or docket management systems. Revenue for fiscal year 2015 is projected at $30,000. Revenue estimates are based on historical trend information and follow the same assumptions as Fines & Penalties revenues within the General Fund. Expenditures for technology improvements are estimated at $30,000.

Seized Assets Fund

This fund, established in 2001, provides budgeting and accountability for revenues collected from the sale of forfeited and seized assets belonging to various criminals engaged in certain illegal activities. Revenues from these seized assets are used to fund various technology improvements in our Police Department. In fiscal year 2015 these revenues are projected at $5,000. Projections are based on historical collection assumptions. Expenditures for this fund include the annual audit of this fund and specific police projects and enhancements.

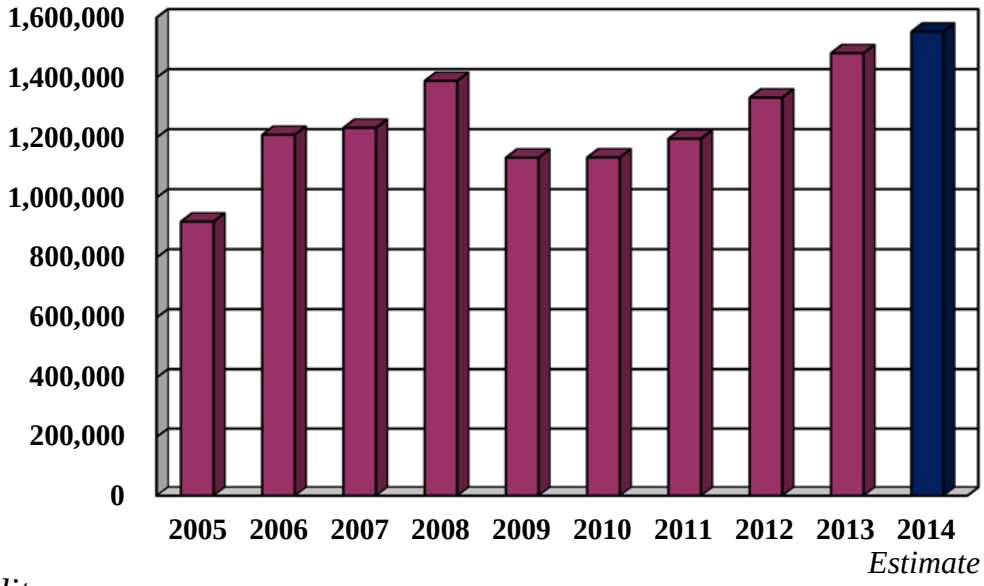
Hotel Occupancy Tax Fund

The Hotel Occupancy Tax Fund is used to account for a local bed tax of 7%. During fiscal year 2008, San Marcos residents approved an additional Venue Tax of 2% to pay for the debt related to the City's Conference Center. Tax monies collected are used for tourist development activities in accordance with State law.

Revenues

The 9% occupancy tax is charged to occupants of rooms rented from hotels, motels and inns located in the City. The tax is collected by owners of each facility and is remitted to the City monthly. Hotel Tax receipts received from the new Embassy Suites Hotel are restricted solely for the repayment of conference center debt. Unrestricted occupancy tax revenues are budgeted at $1.7 million which is an increase of $177,644 from the anticipated 2014 revenue. Revenue generated by the Embassy Suites is projected to stay level with the addition of approximately 350 new branded hotel rooms over the next two years.

10-Year Hotel Occupancy Tax Collection History (Fiscal Year)



Expenditures

The Hotel Occupancy Tax Fund supports tourist development activities, downtown revitalization and the arts. In fiscal year 2015 Main Street has proposed to move locations and provide co-

working space downtown and launch a program the recruits, trains, and assists budding creative entrepreneurs in downtown San Marcos.
The following table depicts the revenue distribution made from hotel occupancy taxes.

Program	FY 2014 Adopted	FY 2015 Proposed
Convention & Visitors Bureau	1,013,650	1,178,515
Arts Commission	100,000	100,000
Main Street Program	234,925	264,051
Tanger Marketing Program	150,000	150,000
Conference Building Repairs	32,000	32,000
Tourist Account	5,000	5,000
Downtown Marketing Coop	75,000	75,000
Eco Tourism	0	40,000
Sports Tourism	0	60,000
Airport Branding/Wayfinding	130,000	0
City Wayfinding	250,000	0
Mural Funding	30,000	30,000
Transportation	10,000	10,000
TOTAL	**2,030,575**	**1,944,566**

Community Development Block Grant Program Fund

In fiscal year 1994, the United States Department of Housing and Urban Development designated the City of San Marcos as an Entitlement City for the Community Development Block Grant (CDBG). The program is designed to eliminate slum and blight conditions and to serve the needs of low to moderate-income residents. New funding for fiscal year 2015 totals $491,929, a decrease of $21,736 from fiscal year 2014. City Council held a special workshop to appropriate the CDBG monies based on an estimated funding amount. The amount awarded was less than originally estimated. For the fiscal year 2014, a difference of $60,000 was funded from the general fund budget. The 2014 budget was amended to award an additional $40,000 from the general fund for programs that did not have sufficient funding provided in the 2015 allocation.

Women, Infants and Children (WIC) Program Fund

The Women, Infants and Children Program provides nutritional food supplements, nutritional counseling, clinical assessments, and education to pregnant women, breast-feeding mothers, infants and children up to five years of age. The City of San Marcos operates a five-county regional WIC program that is funded through the Texas Department of Health and Human Services and the United States Department of Agriculture. The budget of $1,929,742 will provide nutritional food supplements, nutritional counseling, clinical assessments, and education to pregnant women, breast-feeding mothers, infants and children up to five years of age who live

in Hays, Caldwell, Comal and Guadalupe Counties. San Marcos is unique in being a municipality in Texas that administers a multi-county regional WIC program. The entire program is reimbursed with state and federal funds.

Other Special Revenue Funds

The Cemetery Operations Fund provides for maintenance and upkeep of the historic San Marcos City Cemetery. The Cemetery Operations Fund, with a budget of $238,655 provides for maintenance of the historic San Marcos City Cemetery. The General Fund transfer is the largest source of Cemetery Operations Fund revenue. Revenues such as burial permits, monument permits, and cemetery lot sales are calculated based on the current fees and the annual estimated number of sales. The transfer from the General Fund in fiscal year 2015 is $165,500 for operations and includes an additional appropriation for $75,000 to make improvements to the cemetery and perform needed repairs.

The Municipal Court Juvenile Fee was established in 2009. This sole use of this fund is to establish a funding source for a Juvenile Case Manager position, which is now being budgeted as a full-time position. The revenue for this fund is estimated at $43,000 in 2015.

The Municipal Court Security Fee was established to help enhance security within municipal courts. This sole use of this fund is to enhance security within the court operations. The revenue for this fund is estimated at $22,000 in 2015.

The Tax Increment Reinvestment Zone #2 Blanco Vista Development Fund was established in 2010. This fund tracks property tax revenues from the City and Hays County which are specifically restricted for the repayment of debt to the developers of the Yarrington Road Overpass. The restricted property tax revenues are estimated to be $367,487.

The Tax Increment Reinvestment Zone #3 Conference Center Fund was established in 2010. This fund tracks property tax revenues from the City and Hays County which are specifically restricted for the repayment of debt related to the building of the City of San Marcos Conference Center. The restricted property tax revenues are estimated to be $224,384.

The Tax Increment Reinvestment Zone #5 Downtown Fund was established in 2012. This fund tracks property tax revenues from the City and Hays County which are dedicated source of sustainable funding for downtown improvements in support of the adopted Downtown Master Plan. The restricted property tax revenues are estimated to be $180,000.

The Transportation Reinvestment Zone #1 Loop 110 Fund was established in 2013. This fund tracks property tax revenues which are specifically restricted for the repayment of debt related to the construction of Loop 110. The restricted property tax revenues are estimated to be $25,000.

The Transportation Investment Zone #1 Lone Star Rail Fund was established in 2013. This fund tracks property tax and sales tax revenues which are specifically restricted for the future operating expense for the Lone Star Rail. The restricted property tax revenues are estimated to be $25,000.

Capital Improvements Fund

The Capital Improvements Fund was established during the realignment of the organization in October of 2009. The primary objective of this department was to streamline the capital improvement process in order to ensure that projects were completed in a timely manner thus reducing unnecessary expenses related to delayed projects. Salaries related to CIP staff are charged directly to CIP Bond Funds or Capital Improvement Projects in relation to the completion of streets and drainage projects, water/wastewater projects, and electric projects. Many of the project management duties were outsourced to outside firms. In 2012, the City changed this policy and began moving the CIP project management back to City employees and moving operating expenses from bond funding to directly charging the expenses to the City's General Fund. Fiscal year 2015 is the fourth year of a six year planned transition from bond to general fund operating funding.

The Capital Improvements Department operating expenses of $780,217 are split between three different funds including General Capital Projects, Water/Wastewater Capital Projects and Drainage Capital Projects. In fiscal year 2015, $450,000 of expense is moved from the bond funded Capital Improvement Department into the General Fund budget. This fund also includes the addition of a three person concrete/sidewalk maintenance crew. After the 2013 Citizen satisfaction survey, sidewalks construction and maintenance were made a priority for the City Council. In 2014, $200,000in CO's were issued specifically for sidewalk improvements. This crew will be funded with the bond proceeds in fiscal year 2015 and will move into the general fund in fiscal year 2016.

Enterprise Funds

Enterprise funds are used to account for governmental activities that are similar to those found in private businesses. The major revenue source for these funds is the revenue generated from customers who receive the services provided. Revenues generated through the rates pay the operating costs and debt retirement for these funds.

In 2012, a Citizens Utility Advisory Board (CUAB) was formed at the direction of the City Council. This board is made up of 5 citizens and the Mayor who is a non-voting member. The charge of the board is to bring recommendations for budget and rates for both the Water/Wastewater and Electric utilities to the City Council. The Board met with staff to gain an understanding of how the utilities operate, the composition of the rates and the issues facing the utilities in the upcoming years.

Water and Wastewater Utility Fund

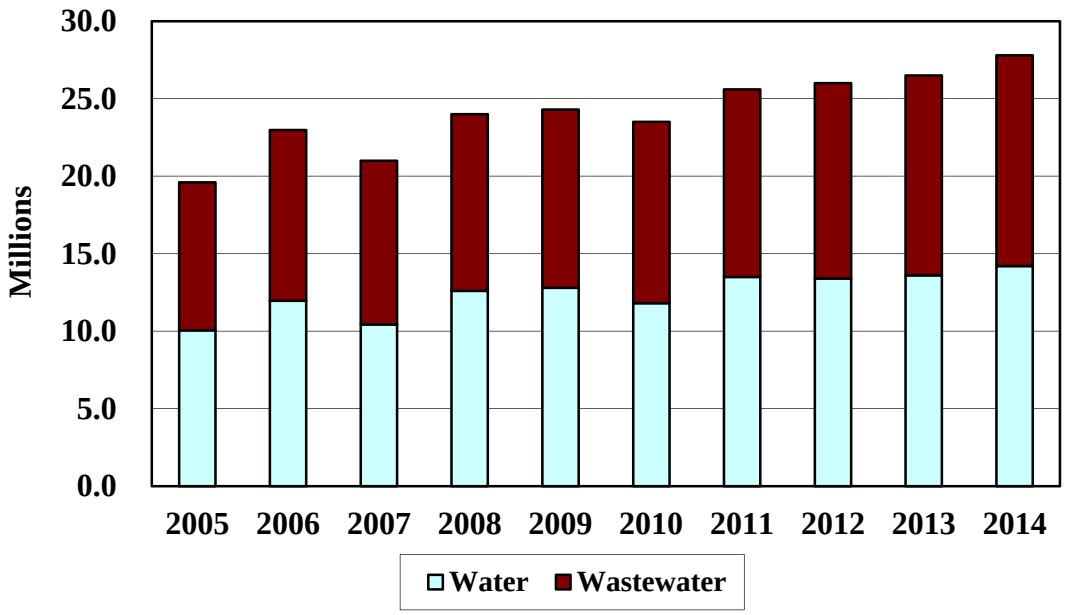
The City of San Marcos operates a superior water production, distribution and wastewater collection and treatment system for the community. This fund is used to account for the revenues and expenses of this utility system.

Revenues

The Water/Wastewater Utility Fund receives revenue from residential, multi-family and

commercial customers based on their monthly water consumption. San Marcos water and wastewater rates are provided in detail within the Miscellaneous and Statistical section of the budget.

10-Year Water/Wastewater Service Revenue History (Fiscal Year)



Revenue projections for water and wastewater revenues are based on factors such as historical collections, known changes that will occur, system growth factors and weather predictions. Projected revenues from all sources are budgeted at $32.3 million for Fiscal Year 2015. Revenues from water service are estimated at $14.5 million and wastewater revenues are estimated at $14.4 million. Other revenue sources include sales of effluent, pretreatment charges, wheeling sales, service and connection charges, and interest income.

Prior to fiscal year 2012, there had not been consistent rate adjustments to support the utility. The City implemented winter averaging in early 2008. The City of San Marcos completed a Water/Wastewater Rate Study and the results showed the need for a 3% increase in water rates and a 2.5% increase in wastewater rates in both fiscal year 2012 and 2013. In fiscal year 2014, the CUAB chose to implement a new tiered structure for rates instead of recommending a rate adjustment. The resulting rate structure emphasizes conservation with charges beginning at the first gallon used and modifications to the tiers to more closely resemble non irrigation usage in the lower levels.

A Water/Wastewater Rate Study has been conducted every year for the last several years including in 2014. For the 2015 budget, the CUAB recommends a 3% rate adjustment in water and a 1% rate adjustment in wastewater. The CUAB spent several months looking at the updated rate study modeling, the impacts of the newly implemented rate structure, and the long range plans on the water/wastewater utility including the effect of the Hays County Public Utility Agency (HCPUA).

2014/2015 Annual Budget
Water/ Wastewater Utility Fund Revenue Summary

	Actual FY 2012-2013	Revised FY 2013-14	Proposed FY 2014-15	Percent of Total
Water Service	13,615,998	14,248,307	14,467,820	44.79%
Wastewater Service	12,854,770	13,632,583	14,402,429	44.58%
Effluent Sales	282,659	231,376	311,000	0.96%
Pretreatment Charges	443,009	376,681	450,000	1.39%
Interest Income	44,299	79,000	79,000	0.24%
Penalties	269,011	344,716	344,716	1.07%
Service Charges	83,410	83,918	92,521	0.29%
Connection Charges	103,691	78,001	105,000	0.33%
Debt Service Reimbursement	842,601	858,234	858,069	2.66%
Other Revenue	1,209,637	1,594,344	1,194,117	3.70%
Total	29,749,084	31,527,160	32,304,672	100.00%

Expenses

The Water and Wastewater Fund supports several divisions, including:

- Wastewater Collection
- Water Quality Services
- Water Distribution Maintenance
- Water Conservation
- Water/ Wastewater Administration

The fiscal year 2015 appropriations for the Water/ Wastewater Utility Fund operating and capital expenditures are $32.2 million, which is the same as fiscal year 2014. While the total expenses are flat, the operating expenses increased $1.6 million or 5.7%. The majority of this increase is due to contractual agreements with OMI and GBRA to operate the processing plants and personnel costs including the addition of new personnel. The reduction in one-time expenses of $1.5 million is as a result of the reduction in budgeted cash transfers for capital reserves.

Historically, the Water/Wastewater fund has reimbursed the Electric Utility Fund $550,000 related to the proportional use of the Meter Operations and Utility Business Office which are expensed within the Electric Utility Fund. In fiscal year 2015, the cost of the utility billing office which serves all utilities is $2.6 million. The reimbursement has been increased to $1.2 million to reflect the true costs of these services.

The Hays County Public Utility Agency is a joint venture between San Marcos, Kyle, Buda, and some regional water corporations to firm up future water supplies through the year 2060. The City of San Marcos share of the total construction cost related to Phase 1 of the project is estimated at $41.3 Million and is anticipated for the year 2021. The City is still exploring water supply alternatives in hopes that this future expense can be reduced as much as possible. The City has set aside approximately $10.9 Million in cash reserves to help offset a portion of the future infrastructure costs related to this project.

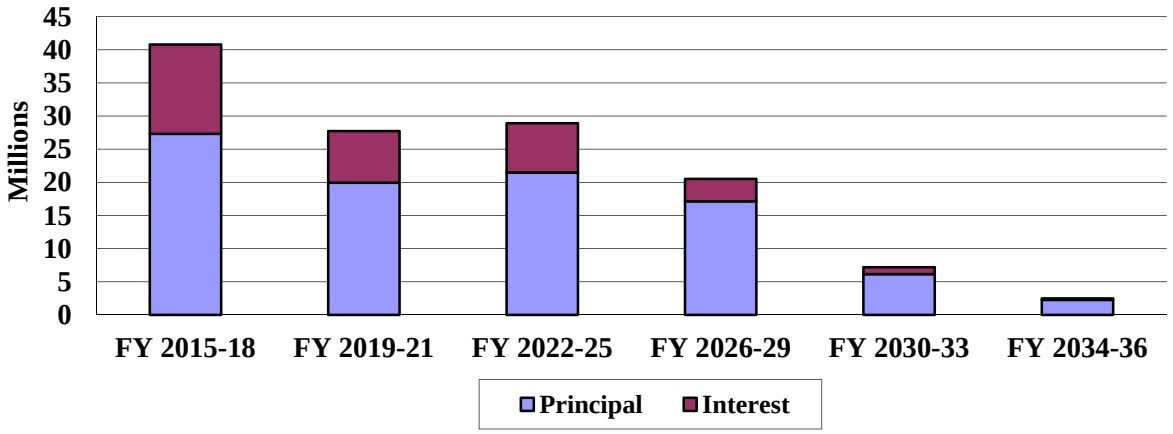
2014/2015 Annual Budget
Water/ Wastewater Utility Fund Expense Summary by Category

	Actual FY 2012-2013	Revised FY 2013-14	Adopted FY 2014-15	Percent of Total
Personnel	2,890,032	3,182,543	3,577,704	11.12%
Contracted Services	7,407,717	8,507,364	8,655,916	26.90%
Materials and Supplies	1,102,692	1,200,880	1,219,336	3.79%
Other Charges	5,312,549	6,064,636	6,957,287	21.62%
Operating Transfers	602,904	57,797	59,416	0.18%
Capital Outlay	79,597	250,000	550,000	1.71%
Transfer to Capital Reserves	1,440,118	3,000,000	1,000,000	3.11%
Rate Stabilization Fund	-	-	-	0.00%
Debt Service	9,759,438	9,921,601	10,164,046	31.58%
Total	28,595,046	32,184,821	32,183,705	100.00%

Debt Service

Debt service in the Water/Wastewater Fund is budgeted at $10,164,046. The total outstanding debt of the utility system is $94,305,000 as of September 30, 2014. It is important to note that the significant investments in water and wastewater infrastructure projects undertaken by the City of San Marcos were required to respond to regional, state or federal mandates. Significant investments in upgrading the wastewater treatment plant and collection system were made to meet high level treatment standards mandated by the U.S. Environmental Protection Agency and the Texas Commission on Environmental Quality, and to add plant capacity for future growth. Debt payments on these significant projects are scheduled through fiscal year 2036.

21-Year Principal and Interest Payment Schedule



Fund Balance

We anticipate an ending fund balance of $7.8 million or 25.49% of operating expenses, for fiscal year 2015. Fund Balance transfers are incorporated into this budget to reduce the fund balance down to 25%. The transfers will be used to fund or offset future debt issuances related to capital improvement projects.

Rate Stabilization

This budget establishes a rate stabilization fund which is funded at 10% of water revenues and 5% of wastewater revenues. This will help the City alleviate future rate increases that are needed due to fluctuations in seasonal weather patterns. This is a major component in achieving our sound finance initiative.

Drainage Utility Fund

The City of San Marcos began assessing a drainage utility rate in fiscal year 2000 on all residential and commercial property located in the City. The drainage charge was established to provide funding for the planning, engineering, construction, maintenance, improvement and reconstruction of drainage projects throughout the City.

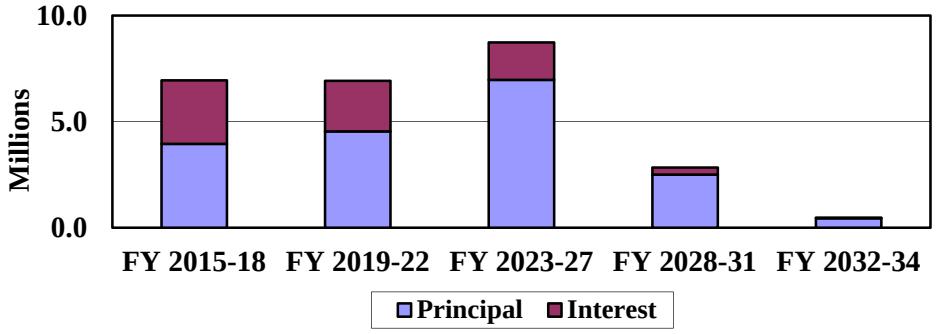
Revenues and Expenses

The San Marcos Drainage Utility Fund is an enterprise fund supported by assessment of drainage utility fees. The Drainage Utility was created in July 1999 by Council to address the need for drainage improvements throughout the City. Revenues from the fees will be used in future years to pay for future bond issuances related to drainage improvements. A three year, annual 5% rate adjustment was approved in fiscal year 2014. Projected revenues from fees are budgeted at $3.0 million for fiscal year 2015. This rate supports the addition of a 3 person crew to drainage operations. Operating expenses are budgeted at $3.2 million.

Debt Service

Debt service in the Drainage Utility Fund for fiscal year 2015 is budgeted at $1.7 million. As of September 30, 2014 the City of San Marcos will have an outstanding debt of $19,230,000 for improvements to the drainage utility system. The current debt will be repaid annually until fiscal year 2034.

20-Year Principal and Interest Payment Schedule



Fund Balance

We anticipate an ending fund balance reserves of $919,207 in the Drainage Utility Fund at September 30, 2015.

Electric Utility Fund

The City of San Marcos purchases and distributes electric power to the San Marcos community. San Marcos has some of the lowest electric rates in Texas. The utility operates at a 99.9997% reliability rate and has a system capacity of 145 megawatts.

Revenues

The Electric Utility Fund is an enterprise fund established to purchase and distribute electric power to the San Marcos community. The utility receives revenues through rates charged to customers for electric service, from other operating revenues and interest income.

2014/2015 Annual Budget
Electric Utility Fund Revenue Summary

	Actual FY 2012-2013	Revised FY 2013-14	Adopted FY 2014-15	Percent of Total
Electric Service	47,102,921	50,767,953	50,654,389	88.69%
Interest Income	56,131	20,000	20,000	0.04%
Penalties	489,397	556,838	562,406	0.98%
Service Charges	35,460	28,215	28,497	0.05%
Connection Charges	370,113	362,946	384,246	0.67%
Other Revenue	330,279	953,696	3,881,028	6.80%
Indirect Costs	2,852,284	757,303	1,558,949	2.73%
Operating Transfers	24,467	25,242	25,242	0.04%
One-Time Revenues	-	-	-	0.00%
Total	51,261,051	53,472,193	57,114,757	100.00%

The major element in the increased revenue of the Electric Utility is the pass-through costs of purchased power from LCRA to the retail customer. In 2012, the City of San Marcos opted to purchase 10% of its load from a provider other than LCRA. The City chose Nextera to act as an alternative power suppler with lower cost options.

The City and LCRA executed an amended and restated Wholesale Power Agreement in March of 2011 and in the agreement was a provision that granted the City a right and option to participate in ownership of any future generation capacity constructed by LCRA on a load proportional basis. LCRA has started construction on the Thomas C. Ferguson replacement plant project, creating the opportunity for the City to exercise this right and option. Staff researched the financial requirements and forecast financial net revenue associated with the plant over the life cycle of the facility and presented information to the Council on the risk/benefit issues related to the option. Participation in ownership of the facility is forecast to enhance revenue to the City Electric Utility and benefit the ratepayers. The City of San Marcos issued Electric Utility System Revenue Bonds in July 2013 totaling $18.5 Million to finance this project. The project

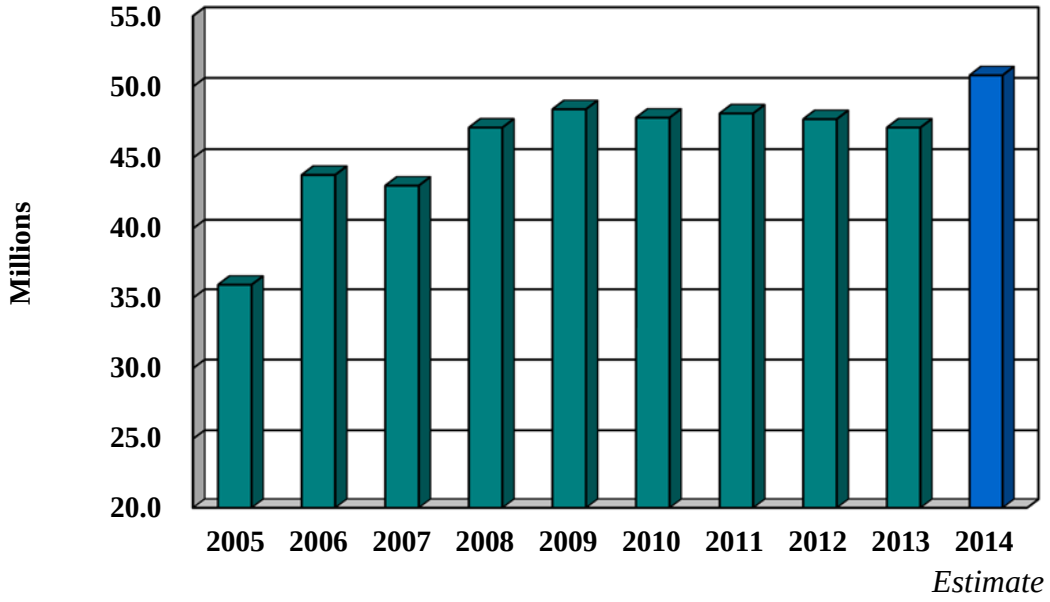
came in on time and within the construction budget. The plant is scheduled to begin producing power during the summer of 2014 and the electric utility will see the results of the plant operations in fiscal year 2015.

In the past few years the electric utility customers have increased significantly reflecting the growth in San Marcos with relatively little change in personnel levels. The cost of materials has increased steadily along with contracted services and personnel. In addition to the cost increases, the Utility is incorporating new financial policies recommended by Standards and Poor's during the last ratings review. The Utility went through a ratings review before issuing revenue bonds for the funding of the Ferguson replacement power plant project. The review resulted in a rating of BBB+ which was lower than the prior rating of AA-. The recommended policies include maintaining sufficient operating revenues to have 1.2 times the debt payments remaining after cover all recurring operating expenses and having at least 60 days of operating reserves, including purchase power, in fund balance. Prior to this, times coverage had dipped slightly below 1.2 times in several years and the utility maintained at least 90 days of operating reserves but did not include purchased power in the calculation.

Historically, the Electric Utility paid a 9% franchise fee on Gross Electric Revenue to the General Fund. A reduction from 9% to 7% over 4 years began in fiscal year 2012 and is budgeted at 7% for fiscal year 2015.

For the 2015 budget, the CUAB recommends no rate adjustment. The CUAB spent several months looking at the updated rate study modeling and the results indicated that no rate adjustment was necessary in fiscal year 2015 but there is a possibility of small increases in fiscal year 2016 and 2017.

10-Year Electric Service Revenue History



Expenses

The Electric Utility Department provides efficient electric service to the San Marcos community. The expenditures for fiscal year 2015 total $54.0 million. Departmental divisions include:

- Public Services Admin
- Conservation
- Meter Operations
- Administration
- Maintenance
- Customer Billing and Collections

The current rate supports the addition of a 4-person line crew to maintain the expanding and aging utility system, the funding of $500,000 in capital outlay for equipment, technology, and vehicles needed by the utility, and building the revised fund balance reserve.

At $39.0 Million, the cost of wholesale power from LCRA represents the largest expense in this fund.

2014/2015 Annual Budget

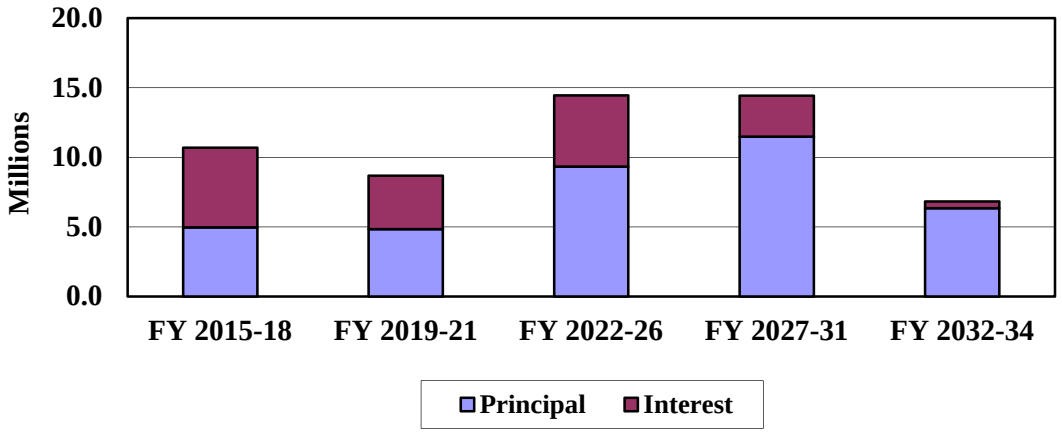
Electric Utility Fund Expense Summary by Category

	Actual FY 2012-2013	Revised FY 2013-14	Adopted FY 2014-15	Percent of Total
Personnel	3,869,626	4,060,466	4,730,457	8.44%
Purchase of Power	35,271,281	36,506,729	38,974,973	69.55%
Contracted Services	1,277,453	1,781,086	1,691,719	3.02%
Materials and Supplies	448,878	536,630	532,393	0.95%
Other Charges	6,405,951	6,987,965	6,357,032	11.34%
Capital Outlay	742,364	1,150,000	1,450,000	2.59%
Transfer to Capital Reserves	-	-	-	0.00%
Rate Stabilization Fund	-	-	-	0.00%
Debt Service	1,704,186	1,880,458	2,303,147	4.11%
Operating Transfers	266,735	-	-	0.00%
Total	49,986,473	52,903,334	56,039,722	100.00%

Debt Service

Debt service in the Electric Utility fund during fiscal year 2015 is budgeted at $2.3 million. As of September 30, 2014, the City of San Marcos has outstanding debt of $37.6 million which includes the purchase of the electric distribution system from LCRA in 1986 and $18.5 million for the Ferguson Power Plant project. The current debt will be repaid annually until fiscal year 2034. Revenue bond covenants and the City's Financial Policy require the City maintain a 1.20 Times Coverage Ratio. The Times Coverage Ratio calculations for enterprise funds can be found in the Miscellaneous and Statistical Section of this document.

20-Year Principal and Interest Payment Schedule



Fund Balance

Fund balance at the end of fiscal year 2015 in the Electric Utility Fund is budgeted at $6.4 million or a reserve totaling 43 days of expenses. The Electric Utility, with millions of dollars worth of valuable substations and aboveground distribution facilities, is particularly vulnerable to weather-related disasters.

Rate Stabilization

This budget also establishes a rate stabilization fund which is funded at 5% of electric revenues. This will help the City alleviate future rate increases that are needed due to fluctuations in seasonal weather patterns. This is a major initiative in achieving our sound finances.

Municipal Airport Fund

The Municipal Airport has three runways and is situated on 1,356 acres. Additionally, there are 60 acres of maintained parking ramps and 38 City-owned hangars and shelters. Revenue sources such as storage rentals, hangar rentals, storage rentals, gross receipts fees and land leases partially support the daily operational costs. There are more than 300 based aircraft at the airport and more than 100,000 annual takeoffs, landings and approaches.

Revenues and Expenses

The San Marcos Municipal Airport Fund is an enterprise fund supported by revenues from hangar and shelter rentals, commercial and agricultural leases, and if required, a transfer from the General Fund for airport management. The Airport will require a general fund transfer of $40,000 to support operations in fiscal year 2015. The Airport serves the general aviation needs of our residents and citizens in the surrounding region. Other revenues are relatively minor and are simple to forecast. Revenues such as T-hangar rentals, storage area rentals, facility rentals and shelter rentals are calculated based on the rental charge and the number of rental units rented. Other revenues such as gross receipt revenues are forecasted based on historical data.

The operational budget for the Airport Fund is $419,161 for fiscal year 2015. The Airport is managed by Texas Aviation Partners who oversees the daily operations and ongoing development. The Airport works closely with the Texas Department of Transportation and the

Federal Aviation. Due to City Council and lobbying efforts, the City continues to receive federal appropriations funding. The City of San Marcos opened a new Air Traffic Control tower at the end of Fiscal Year 2011. Incentive payments to Texas Aviation Partners based on performance of the airport are estimated to be $47,600 in 2015.

Solid Waste Collection Utility Fund

The City of San Marcos outsources its residential solid waste collection through the use of a competitive bidding process. The solid waste collection company charges its monthly fee to the City on a per customer basis. This fee is passed on to each resident within the City. The waste collection revenue and expense were previously shown within the General Fund and now has been established as a separate fund.

Revenues and Expenses

The Solid Waste Collection Utility Fund is an enterprise fund supported by assessment of residential waste collection and recycling service charges. Projected revenues from service charges are budgeted at $2.87 million for fiscal year 2015. Expenditures are $3.4 million for solid waste hauling, recycling and household hazardous waste collection and disposal. Also included is an additional $500,000 for one-time improvements to the system. In Fiscal Year 2009 the City Council added single stream recycling to the services provided. Hazardous Household Waste expenses are now budgeted within this fund.

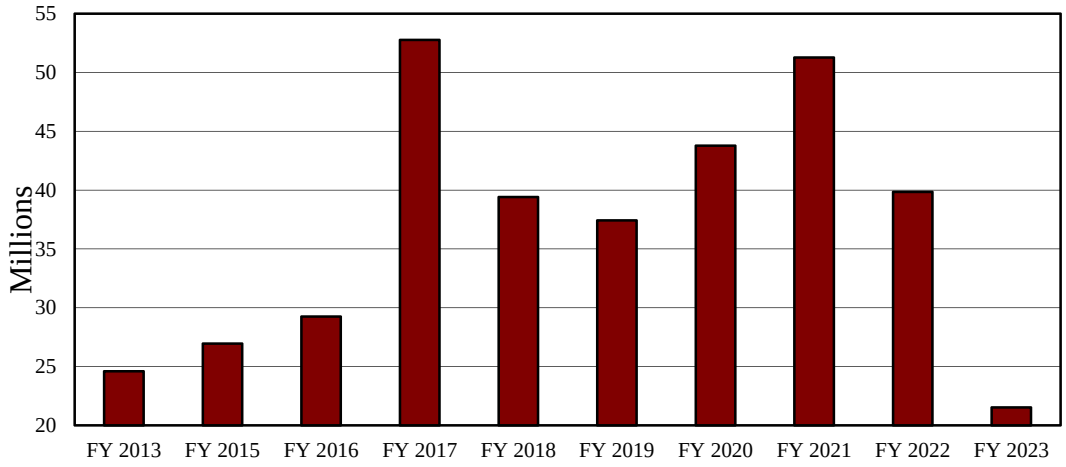
Permanent Funds

The City serves as trustee for funds collected through its cemetery perpetual care fee. This fee is assessed on all municipal cemetery plots sold. Interest earned from the Cemetery Perpetual Care Fund is used to support the maintenance costs at the municipal cemetery. The principal amount of the fund cannot be used for any purpose. A true-up is done at the end of each year to ensure that estimated interest income budgeted is aligned properly with actual revenues received after a fiscal year has been closed. Interest earnings were not sufficient to make a transfer out of the Perpetual Care Fund and into the Cemetery Operations Fund since fiscal 2012.

Capital Improvements Program

The City of San Marcos has established an on-going ten-year Capital Improvements Program (CIP) to plan for major capital expenditures and identify funding sources for these projects. The CIP provides a ten-year strategic plan for important infrastructure investments for fiscal year 2015 to fiscal year 2023. The CIP is a budgetary tool for community decision-makers and suggests a variety of possible funding sources, ranging from operating budgets, state and federal grants, to future voter-approved bond programs. The CIP also suggests the particular year in which projects might be authorized. Only the first year of each CIP cycle is as part of the fiscal year's expenditures; the nine subsequent years are considered to be planning years.

Ten-Year Capital Improvements Program Outlay Schedule



Summary

The budget provides San Marcos with a balanced budget of $172.9 million to support essential public services and programs. We enter the new fiscal year with the most diversified property tax base in our history at $3.4 billion and healthy fund balances. We continue to direct our resources to fulfilling the City Council's priorities in providing for our community development, infrastructure and excellent public service for our residents.

City staff feels that the FY2014-2015 Proposed Budget takes great strides toward achieving the City Council's #1 Strategic Initiative of Sound Finances. Several issues have been addressed:

- Continued reduction the debt service portion of the tax rate from 60% to 45% through the reprioritization of existing bond funds and the deferral of both the 2011 and 2012 bond issue and limiting future general debt issuances to maintain at least a 50/50 ratio.
- The reduction of utility franchise fee transfers supporting the General Fund which will have a positive impact on future rate increases.
- Addressing non-civil service compensation issues which will allow the City to retain our valued employees.
- A 6-year plan to move the Debt Funded Capital Improvements staff back into the General Fund instead of being capitalized through debt funding.
- Additional staffing in critical customer service areas and areas highlighted during the citizen's survey.

City of San Marcos
2015 Proposed Budget Policy Statement
Adoption: April 15, 2014

I. Fund Balance Goals

- General Fund: Minimum of 25% (of recurring operating expenses)
- Water/ Wastewater Fund: Minimum of 25% (of recurring operating expenses)
- Electric Utility Fund: Minimum of the equivalent of 60 days of operating expenses including purchased power

II. Capital Improvements Program

- In-depth review of Capital Improvements Projects underway. Will evaluate funding needs on existing projects, staff capacity to complete current and future projects. Initial Recommendations will be presented to Council
- Explore the option to achieve economies of scale by bundling smaller, multi-year projects, like sidewalk improvements, into single year funding.
- Issue only up to an appropriate amount of debt in the general fund to maintain the 50/50 debt to operations ratio
- Utility CIP capacity calculated through the rate model

III. Revenue Goals

GENERAL FUND

- No Property tax rate increase
- Property Values increase based on a conservative trend
- Electric Utility fund franchise fee transfers to the General Fund will be reduced to 7% in Fiscal Year 2015
- Sales tax will be projected with a 5% increase over prior year
- Building Permit fees will be based on a conservative trend
- All other revenues will be increased 1%

WATER FUND

- Rate study underway to determine possible rate structure changes
- Recommendations related to rate structure and future rate increases will be made by Citizens Utility Advisory Board
- Preliminary rate study results available in May

ELECTRIC FUND

- Rate study underway to determine possible rate structure changes
- Recommendations related to rate structure and future rate increases will be made by Citizens Utility Advisory Board

- Preliminary rate study results available in May

DRAINAGE FUND

- Second year of a 5% rate increase per year for 3 years

DEBT SERVICE FUND

- Maintain a 50/50 property tax debt to operation ratio between the general fund and the debt service fund

IV. Fund Expenditures

GENERAL FUND

- Additional personnel based on need
- Estimated 10% increase in health insurance premium for third and fourth quarters
- Budget full rate of 18.75% for TMRS
- Base operations budgets flat. Additions to the department budgets must be requested, justified, and ranked by priority.
- Fuel/Contractual Obligations/Consumer Price Index increases allowed
- Move $300,000 of Street Maintenance from one-time expense to recurring expense
- $700,000 for Capital Outlay
- Additional anticipated funding level increases:
    - EMS Funding-$75K
    - Transit Funding-$50K

WATER/WASTEWATER FUND

- Additional personnel based on need.
- Estimated 10% increase in health insurance premium for third and fourth quarters
- Budget full rate of 18.75% for TMRS
- Base operations budgets flat. Additions to the department budgets must be requested, justified, and ranked by priority.
- Fuel/Contractual Obligations/Consumer Price Index increases allowed
- Utility fund transfers to the General Fund budgeted at 7%
- Capital Outlay amounts determined through the rate model

ELECTRIC UTILITY FUND

- Additional personnel based on need
- Estimated 10% increase in health insurance premium for third and fourth quarters
- Budget full rate of 18.75% for TMRS

- Analyze outsourced services such as tree trimming, line extensions, additional labor for projects for potential cost savings if work is done internally.
- Base operations budgets flat. Additions to the department budgets must be requested, justified, and ranked by priority.
- Fuel/Contractual Obligations/Consumer Price Index increases allowed
- Utility fund transfers to the General Fund budgeted at 7%
- Allocation of economic development and legislative representation related expenses form the Electric Fund to the three major funds
- Capital Outlay amounts determined through the rate model

V. Other Initiatives

★ **Continue funding Capital Maintenance Funds and additional one-time funds related to:**

- Maintain Technology, Building Maintenance, Parks Repair, Sidewalk Repair- same level as FY2014
- Street Maintenance- Move $300,000 to recurring expense and fund an additional $300,000 in one time funds

★ **Education and Youth Initiatives**

- Continue allocation of $150,000 for the Youth Services Manager position and youth focused programs identified in the youth master plan

★ **Social Services**

- Maintain funding at $410,000

★ **Hotel Motel Fund**

- Revenue based on conservative trends reflecting new hotel rooms
- Funding for special programs remains flat. Organizations can request increases during the budget process for specific programs

★ **Economic Development Funding**

- Explore opportunities to establish dedicated economic development incentive funding source

★ **Potential Bond Election**

- Plan for a future bond election in the 2015 timeframe.

City of San Marcos Financial Policy

I. Purpose

The broad purpose of this policy is to enable the City to achieve and maintain a long-term stable and positive financial condition through the use of sound financial management practices. The watchwords used to epitomize the City's financial management include integrity, prudent stewardship, planning, accountability, full disclosure and communication.

The more specific purpose of this policy is to provide guidelines to the Director of Finance in planning and managing the City's daily financial affairs and in developing recommendations to the City Manager and City Council.

The City Council will annually review and approve this policy as part of the budget process.

The scope of this policy covers the operating budget, revenues, expenditures, capital improvements program, financial planning, accounting, auditing, financial reporting, treasury management, debt management, and financial condition and reserves, in order to:

A. Present fairly and with full disclosure the financial position and results of the financial operations of the City in conformity to generally accepted accounting principles (GAAP).

B. Determine and demonstrate compliance with finance-related legal and contractual issues in accordance with provisions of the City's Charter, the City's Code of Ordinances, the Texas Local Government Code and other pertinent legal documents and mandates.

II. Operating Budget

A. Preparation – Budgeting is an essential element of the financial planning, control, and evaluation process of municipal government. The "budget" is the City's annual financial operating plan. The budget includes all of the operating departments of the governmental funds, special revenue funds, enterprise funds, and permanent funds of the City. The budget includes expenditures for personnel, contracted services, materials and supplies, other charges, operating transfers, social services, indirect costs, capital outlay and debt service. The budget is prepared by the City Manager and Director of Finance with the participation of all the City's Department Directors within the provisions of the City Charter, on a basis that is consistent with GAAP.

B. Multi-Year Planning – The Director of Finance will prepare a multi-year financial forecast of the General Fund. This forecast is an integral part of developing the adopted budget.

1. Adopted Budget – The City Manager presents a budget to the City Council. The budget provides a complete financial plan for the ensuing fiscal year, and shall contain a budget message explaining the budget, containing an outline of the adopted financial policies of the City for the ensuing fiscal year, setting forth the reasons for salient changes from the previous fiscal year in expenditure and revenue items, and explaining any major changes in financial policy.

a) The budget should include four basic segments for review and evaluation. These segments are: (1) actual revenue and expenditure amounts for the last completed fiscal year, (2) original revenue and expenditure amounts budgeted for the current fiscal year, (3) revenue and expenditure amounts estimated for the current fiscal year, and (4) revenue and expenditure amounts for the ensuing fiscal year.

b) The City Manager, not less than 30 days prior to the time the City Council makes its tax levy for the current fiscal year, shall file with the City Clerk the adopted budget.

2. Adoption – The City Council shall call and publicize a public hearing to allow for citizen participation. The City Council will subsequently adopt by Ordinance such budget, as it may have been amended, as the City's annual budget effective for the fiscal year beginning October 1st. The budget should be adopted by the City Council no later than the expiration of the fiscal year.

C. Balanced Budget – The operating budget will be balanced with current revenues, which may include beginning fund balances less required reserves as established by City Council, greater than or equal to current expenditures.

D. Planning – The budget process will be coordinated so as to identify major policy and financial issues for City Council consideration several months prior to the budget adoption date. This will allow adequate time for appropriate decisions and analysis of financial impacts.

E. Reporting – Financial reports will be made available to Department Directors to manage their budgets and to enable the Director of Finance to monitor the overall budget. The Director of Finance will present summary financial and budgetary reports to the City Council to disclose the overall budget and financial condition of the City. The financial and budgetary reports will include comparisons of actual to budget, actual to prior year, appropriate ratios, and graphs to ensure full disclosure and present meaningful information.

F. Control and Accountability – Department Directors will be responsible to ensure that their department budgets will not exceed budgeted amounts. Department Directors will be responsible to ensure revenues generated by activities of their departments meet budgeted amounts.

G. Contingent Appropriation – A provision shall be made in the budget for a contingent appropriation of no more than three percent of total expenditures to be used in case of emergencies or unforeseen circumstances. The contingent appropriation shall be under the control of and distributed by the City Manager after approval of the City Council. A detailed account of contingent appropriation expenditures shall be recorded and reported.

All expenditures of the contingent appropriation will be evaluated using the following criteria:

- Is the request of such an emergency nature that it must be made immediately?
- Why was the item not budgeted in the normal budget process?
- Why the transfer cannot be made within the division or department?

III. Revenue Policies

A. Characteristics – The City Finance Department will strive for the following optimum characteristics in its revenue system:

1. Simplicity – Where possible and without sacrificing accuracy, the revenue system will be kept in simple order to reduce compliance costs for the taxpayer or service recipient.

2. Certainty – There will be a thorough knowledge and understanding of revenue sources to increase the reliability of the revenue system. Consistent collection policies will be enacted to provide assurances that the revenue base will materialize according to budgets and plans.

3. Equity – Equity will be maintained in the revenue system structure; i.e., subsidization between entities, funds, services, utilities, and customer classes will be minimized or eliminated.

4. Revenue Adequacy – There will be a balance in the revenue system; i.e., the revenue base will have the characteristics of fairness and neutrality as it applies to cost of service, willingness to pay, and ability to pay.

5. Administration – The benefits of a revenue source should exceed the cost of levying and collecting that revenue. The cost of collection should be reviewed annually for cost effectiveness as a part of the indirect cost of service analysis. Where appropriate, the administrative processes of state, federal or local governmental collection agencies will be used in order to reduce administrative cost.

6. Diversification and Stability – A diversified revenue system with a stable source of income should be maintained. This will help avoid instabilities in similar revenue sources due to factors such as fluctuations in the economy and variations in the weather.

B. Issues – The following considerations and issues will guide the City Finance Department in its revenue policies concerning specific sources of funds:

1. Cost/Benefit and Financial Impact Analysis for Tax and Fee Abatements – A cost/benefit and financial impact analysis should be performed to assess tax or fee abatement economic development incentives.

2. Accounts Receivable – Accounts receivable procedures will target collection for a maximum of 30 days from service. Accounts past due more than 120 days may be sent to a collection agency. The Director of Finance is authorized to write-off non-collectible accounts that are delinquent for more than 180 days.

3. Non-Recurring Revenues – One-time or non-recurring revenues should not be used to finance current ongoing operations. Non-recurring revenues should be used only for non-recurring expenditures and not be used for budget balancing purposes.

4. Deferrals or Short-Term Loans – Deferrals or short-term loans will not be used for budget balancing purposes.

5. Property Tax Revenues – All real and business personal property located within the City is valued at 100% of the fair market value for any given year based on the current appraisal supplied to the City by the Hays County Tax Appraisal District (HCTAD). A visual reappraisal and reassessment of all real and business personal property will be done every third year. The HCTAD reappraises real and business personal property every year as a standard practice.

Conservatism will be used to estimate property tax revenues. The Hays County Tax Assessor Collector will furnish an estimated property tax collection rate to the Director of Finance. The Finance Department will endeavor with the Tax Assessor Collector to collect one hundred percent (100%) of property taxes levied in each fiscal year.

6. Interest Income – Interest earned from investment of available monies, whether pooled or not, will be distributed to the funds in accordance with the equity balance of the fund from which monies were provided to be invested.

7. User Fees and Service Charges – For services associated with a user fee or service charge, the direct and indirect costs of that service will be offset by a user fee where possible. Department Directors will annually review user fees and service charges to ensure that the costs of services are recouped through user fees and service charges. The City Council will determine how much of the cost of a service should be recovered by fees and service charges.

8. Indirect Cost Allocation – All City funds will include transfers to and receive credits from other funds for general and administrative costs incurred. The most predominant fund that receives credits from other funds is the General Fund. The General Fund receives credits for bearing such costs as administration, legal counsel, finance, personnel, data processing, engineering and other costs. An independent third party will conduct an indirect cost allocation study annually to determine the credits received.

9. Enterprise Fund Rates – The Director of Finance and the Department Directors of each Enterprise Fund will review rates annually to ensure sufficient coverage of operating expenses, meet the legal restrictions of all applicable bond covenants, and provide for an adequate level of working capital.

10. Franchise Fees – The Electric Fund and Water and Wastewater Utility Fund will include franchise fees as a component of utility rates. A 7% Water and Wastewater Utility and a 7.5% moving to 7% Electric Utility Fund franchise fee is levied on gross sales. The City will aim to keep these franchise fees similar to those charged to investor-owned utility franchises operating within the City.

11. Intergovernmental Revenues (Federal/State/Local) – All potential grants will be examined for matching requirements and the source of the matching requirements. These revenue sources will be expended only for intended purpose of grant aid. It must be clearly understood that operational requirements set up as a result of a grant or aid could be discontinued once the term and conditions of the project have terminated.

12. Revenue Monitoring – Revenues actually received will be compared to budgeted revenues by the Director of Finance and variances will be investigated. This process will be summarized in the appropriate financial report and reported to the City Manager and City Council on a quarterly basis.

IV. Budgetary Sales Tax Estimation

A. The estimated percentage increase in sales tax revenue for the ensuing fiscal year budget will not exceed the actual percentage increase of the most recently completed fiscal year in which a sales tax increase was realized.

B. The following example illustrates the limitation set by this policy.

Fiscal Year 1 Actual	Fiscal Year 2 Actual	Percentage Increase
$10,000,000	$10,500,000	5.0 %

Fiscal Year 3 Estimated	Fiscal Year 4 Budget	Percentage Increase
$11,550,000	$12,127,500	5.0 %

In the example above, the Fiscal Year 4 Adopted Budget is limited to a 5.0% increase, which is the actual percentage increase of the most recently completed fiscal year (Fiscal Year 2).

C. This policy ensures that the ensuing fiscal year budget contains a sales tax revenue estimate based on actual completed fiscal years only.

V. Budgetary Sales Tax Revenue Shortfall Contingency Plan

A. The City will establish a plan to address economic situations that cause sales tax revenue to be significantly less than the adopted budget sales tax revenue. The plan is comprised of the following components:

Indicators –	Serve as warnings that potential budgetary sales tax revenue shortfalls are increasing in probability. Staff will monitor state and national economic indicators to identify recessionary or inflationary trends that could negatively impact consumer spending. Staff will develop a monthly report that compares the current month's sales tax revenue to the same month of the previous year. The report will show sales tax revenue by month for the last ten fiscal years.
Phases –	Serve to classify and communicate the severity of the estimated budgetary sales tax revenue shortfall. Identify the actions to be taken at the given phase.
Actions –	Preplanned steps to be taken in order to prudently address and counteract the estimated budgetary sales tax revenue shortfall.

B. The actions listed in phases 1 through 3 are short-term in nature. In the event the underlying economic situation is expected to last for consecutive years, more permanent actions, such as phases 4 and 5, will be taken.

C. Staff will apprise City Council at the regular City Council meeting immediately following any action taken through this plan. Information such as underlying economic condition, economic indicators, estimated budgetary sales tax revenue shortfall, actions taken and expected duration will be presented to City Council.

D. The City Council may appropriate fund balance as needed to cover any estimated budgetary sales tax revenue shortfall. Appropriation of fund balance must be carefully weighted and long-term budgetary impacts must be considered in conjunction with the projected length of the economic downturn.

E. Actions taken through this plan must always consider the impact on revenue generation. Actions taken should reduce expenses well in excess of resulting revenue losses.

F. These are only guidelines of possible actions that may be taken in the event of sales tax revenue decreases. In the event of a catastrophic event, necessary measures will be taken by the City Manager that are in the best interest of the City.

G. The following is a summary of phase classifications and the corresponding actions to be taken. Revenue will be monitored on a quarterly basis, with action being taken in the

month following the completed quarter that experiences the shortfall. Actions are cumulative, so each level will include all actions set forth in prior levels.

1. ALERT: The estimated annual sales tax revenue is 1.5% less than the adopted sales tax revenue budget.
    a. Freeze newly created positions.
    b. Implement a time delay for hiring vacant positions.

2. MINOR: The estimated annual sales tax revenue is 2.5% less than the sales tax revenue adopted budget.
    a. Suspend funding of Capital Maintenance accounts.
    b. Suspend capital outlay purchases.
    c. Reduce the number of temporary workers.

3. MODERATE: The estimated annual sales tax revenue is 3.5% less than the sales tax revenue adopted budget.
    a. Implement a managed hiring program for vacant positions.
    b. Reduce travel and training budgets.
    c. Reduce office supply budgets.
    d. Scrutinize professional services expenses.
    e. Implement a salary freeze and suspend mid-year merit increases if possible.

4. MAJOR: The estimated annual sales tax revenue is 4.5% less than the adopted sales tax revenue budget.
    a. Scrutinize repairs and maintenance expense. Perform only critical maintenance and make only critical repairs.
    b. Freeze all external printing and publication expenses, except for legally required notices.
    c. Reduce overtime budgets.
    d. Prepare a Reduction in Force Plan.
    e. Defer payments to City-owned utilities for electricity, street lighting, water and wastewater services.

5. CRISIS: The estimated annual sales tax revenue is 5% less than the adopted sales tax revenue budget.
    a. Service level reductions, elimination of specific programs, reduction-in-force and other cost reduction strategies will be considered.
    b. Reduce departmental budgets by a fixed percentage or dollar amount.
    c. Departments will prioritize service levels and programs according to City Council goals and objectives.
    d. Consider four-day work weeks to reduce personnel costs.
    e. Reduce external program funding – social service agencies.

VI. Expenditure Policies

A. Appropriations – The point of budgetary control is at the department level budget for all funds. Following formal adoption, the budget is amended or adjusted as necessary.

1. Amendment-. An amendment involves increasing the total expenditures of the funds over the original adopted budget or changes to the total approved FTE count. The budget is amended through a submission made by a Department Director to the City Manager. The Department Director prepares a budget amendment detailing the reason, line items and amounts to be effected which is approved by the City Finance Department after verification of available dollars. The amendment is given to the City Manager or their designee for review for overall appropriate objectives and purposes. The amendment request is submitted to the City Council for formal adoption by ordinance.
2. Adjustment-An adjustment involves moving expenses between line items, departments or funds, but does not increase total expenditures over the adopted budget. The budget is adjusted through a submission made by the Department Director. If the budget adjustment requires a transfer between funds, or involves the use of contingent appropriations, the adjustment is submitted to City Council for approval by a motion. If the budget adjustment requires a transfer between departments, it must be approved by the City Manager or their designee. All other adjustments may be approved by the City Finance Director.

B. Encumbrance Accounting System – An encumbrance accounting system will be used to alert Department Directors when their maximum budget limits have been reached. Encumbrances are expenditure estimates and will reduce budgeted appropriations in the same manner as an actual expenditure. Once the actual expenditure amount is paid or the encumbrance lapses, the encumbrance will be deleted. Department Directors should use the encumbrance accounting system for all purchases.

C. Personnel Savings – No recognized or significant personnel savings in any Department will be spent by the Department Director without the prior authorization of the City Manager. This control is used to realize personnel savings each year that will be recognized in the adopted budget as a reduction in the current fiscal year's personnel appropriations.

D. Capital Outlay-Any previously budgeted capital outlay funds not expended at year end may be moved to a cash funded Capital Improvements Projects account for expenditure in a subsequent fiscal year. These funds may be used for a capital outlay item or for other designated purpose.

E. Impact Fees Reserves-Funds may be used to support projects identified in the impact fee study, as adopted by City Council, for new growth projects. Authorization for use of impact fee funds will be provided by the City Manager or their designee.

F. Purchasing – All Department Directors will ensure their respective departments comply with the City's Purchasing Manual when purchasing goods or services.

G. Prompt Payment – All invoices approved for payment will be paid by the City Finance Department within thirty (30) calendar days of receipt in accordance with the provisions of State law.

The Director of Finance will establish and maintain payment procedures that will make use of advance payment discounts. Advanced payment discounts will be used in all instances except when the City will earn more interest income than the advance payment discount through investing the idle cash.

VII. Capital Improvements Program – Major Projects

A. Purpose – The Capital Improvements Program (CIP) is a multi-year financial planning tool used to identify and plan for major capital projects which address growth, transportation, public safety, and utility infrastructure issues in conjunction with goals and priorities as determined by City Council. A major capital project generally involves a significant expenditure of funds, beyond operation and maintenance costs, for the acquisition or construction of a needed facility or infrastructure. A major capital project should exceed $50,000 in cost. The CIP coincides with the adoption of the budget and uses a ten-year projection.

B. Preparation – The CIP will be prepared annually and on a project basis categorized by specific program; i.e., streets, drainage, public safety, public buildings, parks and recreation, water, wastewater and electric. The CIP should contain a comprehensive description of the project, funding sources, the timing of capital projects, and the impact on operations. The CIP will be prepared by the Planning Department and reviewed by the City Manager with the involvement of responsible departments. The CIP will be submitted to the Planning and Zoning (P&Z) Commission for their review. After considerable deliberation including public workshops and hearings to gather citizen participation, the P&Z will approve a recommended CIP for City Council's approval. The City Council reviews the CIP for adherence to goals and priorities and approves the CIP for inclusion in the ensuing fiscal year budget. Capital projects within the first year of the CIP are approved for funding. Maintenance and operational costs related to capital projects are included in the ensuing fiscal year budget.

C. Funding Sources – Where applicable, assessments, impact fees, pro rata charges, or other fees should be used to fund capital projects which have a primary benefit to specific, identifiable property owners.
Recognizing that long-term debt is usually a more expensive financing method, alternative-financing sources will be explored before debt is issued. When debt is issued, it will be used to acquire major assets with expected lives that equal or exceed the average life of the debt issue. The exceptions to this requirement are the traditional costs of issuing the debt, capitalized labor for design and construction of capital projects, and small component parts which are attached to major equipment purchases such as fire trucks. The types of debt issued are listed in Section VIII of this policy.

D. Timing and Expenditure Control – The Director of Finance will work with Department Directors during the fiscal year to schedule the timing of capital projects to insure funds availability. All capital projects must be funded and appropriated. The Finance Department must certify the availability of resources before any capital project

contract is presented to the City Council for approval.

E. Reporting – Financial reports will be made available to Department Directors to manage their capital projects budgets and to enable the Director of Finance to monitor the overall capital projects budget.

IX. Financial Planning, Accounting, Auditing and Reporting

A. Financial Planning – The Director of Finance provides recommendations for short-term and long-term strategic financial planning to efficiently and effectively use the City's financial resources. This financial planning is achieved in accordance with the goals and priorities of the City Council, the City Manager, and in compliance with applicable laws and Generally Accepted Accounting Principles (GAAP).

B. Accounting System – The Director of Finance is responsible for the development, maintenance and administration of the City's accounting system. Compliance with GAAP and applicable federal, state and local laws and regulations will be maintained. This responsibility also includes the implementation and maintenance of internal accounting controls for the City's financial resources. Functions of the accounting system include payroll, accounts payable, general ledger, grants, capital projects, fixed assets, accounts receivable, self-insurance, utility billing and collections.

C. Financial Auditing –

1. Qualifications of the Auditor – In conformance with the City's Charter and according to the provisions of Texas Local Government Code, the City will be financially audited annually by an outside independent auditing firm. The auditing firm must demonstrate that it has the breadth and depth of staff to conduct the City's financial audit in accordance with generally accepted auditing standards and contractual requirements. The auditing firm must hold a license under the Civil Statutes of Texas and be capable of demonstrating that it has sufficient staff which will enable it to conduct the City's financial audit. The auditing firm will complete its financial audit within 120 days of the City's fiscal year end. The auditing firm will submit its Management Letter to the City Council within 30 days of the completion of its financial audit. The Management Letter will state the auditing firm's findings of non-compliance and recommendations for compliance.

The Director of Finance shall respond within 60 days in writing to the City Manager and City Council regarding the auditing firm's Management Letter, addressing the findings of non-compliance contained therein.

2. Responsibility of Auditing Firm to City Council – The auditing firm is retained by and is accountable directly to the City Council and will have access to direct communication with the City Council if the City staff is unresponsive to the auditing firm's recommendations or if the auditing firm considers such

communication necessary to fulfill its legal and professional responsibilities.

D. Financial Reporting –

1. External Reporting – The City Finance Department will prepare the necessary transmittal letter, financial summaries and tables, notes and miscellaneous financial information contained within the comprehensive annual financial report (CAFR). The auditing firm will audit this financial information for compliance with GAAP. The audited CAFR will be submitted to the City Council for their review and will be made available to the public for inspection.

2. Internal Reporting – The City Finance Department will prepare internal financial reports, sufficient to plan, monitor, and control the City's financial affairs. The City Finance Department will strive for excellence in its financial reporting. The following qualitative characteristics of accounting information will be incorporated in all reports that are prepared:

Definitions of Qualitative Characteristics of Accounting Information:

- Bias - Bias in measurement is the tendency of a measure to fall more often on one side than the other of what it represents instead of being equally likely to fall on either side. Bias in accounting measures means a tendency to be consistently too high or too low. Financial reporting will strive to eliminate bias in accounting measures.
- Comparability – The quality of information that enables users to identify similarities in and differences between two sets of economic phenomena.
- Completeness – The inclusion in reported information of everything material that is necessary for faithful representation.
- Conservatism – A prudent reaction to uncertainty to try to insure that uncertainty and risks inherent in financial situations are adequately considered.
- Consistency – Conformity from period to period with unchanging policies and procedures.
- Feedback Value – The quality of information that enables users to confirm or correct prior expectations.
- Materiality – The magnitude of an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would have been changed or influenced by the omission or misstatement.
- Neutrality – Absence in reported information of bias intended to attain a predetermined result or to induce a particular mode of behavior.
- Predictive Value – The quality of information that helps users to increase the likelihood of correctly forecasting the outcome of past or present events.
- Relevance – The capacity of information to make a difference in a decision by helping users to form predictions about the outcomes of past, present, and future events or to confirm or correct prior expectations.
- Reliability – The quality of information that assures that information is reasonably

free from error and bias and faithfully represents what it purports to present.

- Representational Faithfulness – Correspondence or agreement between a measure or description and the phenomenon that it purports to represent (sometimes called validity).
- Timeliness – Having information available to a decision-maker before it loses its capacity to influence decisions.
- Understandability – The quality of information that enables users to perceive its significance.
- Verifiability – The ability through consensus among measurers to insure that information represents what it purports to represent or that the chosen method of measurement has been used without error or bias.

X. Treasury Management

A. Investments – The Director of Finance, or designee shall promptly deposit all City funds with the City's depository bank in accordance with the provisions of the current depository bank agreement. The Director of Finance, or designee will then promptly invest all funds in any negotiable instrument that the City Council has authorized under the provisions of the State of Texas Public Funds Investment Act and in accordance with the City Council approved Investment Policy.

B. Cash – The City's cash flow will be managed to maximize the cash available to invest. Such cash management will entail the centralization of cash collection centers such as utility bills, building and related permits and licenses, parks and recreation, and other collection offices where appropriate and feasible.

Idle cash position will be determined daily to maximize interest income. The underlying theme will be that idle cash will be invested with the intent to 1) safeguard assets, 2) maintain liquidity, and 3) maximize return.

The City Finance Department will use appropriate check-signing technology tosign all checks with the signatures of the City Manager and Director of Finance. Internal controls will be established to secure the technology and to prevent its misuse.

The City Manager, Assistant City Manager, and Director of Finance are authorized signatories on all City depository bank accounts. Any withdrawal, transfer or payment of City funds requires a minimum of two signatures.

XI. Debt Management

A. Policy Statement – The City Council recognizes the primary purpose of major capital projects is to support provision of services to its residents. Using debt financing to meet the major capital project needs of the community must be evaluated according to two tests - efficiency and equity. The test of efficiency equates to the highest rate of return for a given investment of resources. The test of equity requires a determination of

who should pay for the cost of major capital projects. In meeting the demand for major capital projects, the City will strive to balance the load between debt financing and "pay as you go" financing methods. The City Council realizes failure to meet the demands of growth may inhibit its continued economic viability, but also realizes that the amount of debt incurred may have a negative financial impact. The City will achieve an appropriate balance between service demands and the amount of debt incurred. The aforementioned tests and methods of financing will assist the City Council, City Manager and Director of Finance in achieving this appropriate balance.

B. Types of Debt –

1. General Obligation Bonds (GO's) – General obligation bonds will be issued to fund major capital projects of the general government, are not to be used to fund operating needs of the City and are backed by the full faith and credit of the City as well as the ad valorem taxing authority of the City as prescribed by law. The term of a bond issue will not exceed the useful life of the major capital projects funded by the bond issue and will generally be limited to no more than twenty years. GO's must be authorized by a vote of the citizens of the City.

2. Revenue Bonds (RB's) – Revenue bonds may be issued to fund major capital projects necessary for the continuation or expansion of a service which produces a revenue sufficient enough to obtain investment grade ratings and credit enhancement and for which the major capital project may reasonably be expected to provide for a revenue stream to fund the annual debt service requirements. The term of a bond issue will not exceed the useful life of the major capital projects funded by the bond issue and will generally be limited to no more than twenty years. RB's do not need a vote of the citizens of the City.

3. Certificates of Obligation (CO's) and Limited Tax Notes (Notes) – Certificates of obligations may be issued to fund major capital projects, which are not otherwise covered under either General Obligation Bonds or Revenue Bonds. Notes will be used in order to fund capital requirements which the useful life does not exceed seven (7) years as authorized by State law. Debt service for CO's or Notes may be either from general revenues or backed by a specific revenue stream or streams or by a combination of both. The term of the CO's will not exceed the useful life of the major capital projects funded by the certificate issuances and will generally be limited to no more than twenty years. Neither CO's nor Notes require a vote of the citizens of the City.

4. Method of Sale – The Director of Finance will use a competitive bidding process in the sale of bonds unless the nature of the issue or market conditions warrant a negotiated sale. In situations where a competitive bidding process is not elected, the Director of Finance will publicly present the reasons why and will participate with the City's Financial Advisor in the selection of the underwriter or direct purchaser.

C. Analysis of Financing Alternatives – The Director of Finance will explore alternatives to the issuance of debt for major capital projects. These alternatives will include, but are limited to: 1) grants-in-aid, 2) use of fund balance or working capital, 3) use of current revenues, 4) contributions from developers and others, 5) leases, and 6) impact fees.

D. Conditions for Using Debt – Debt financing of major capital projects will be done only when the following conditions exist:

- When non-continuous projects (those not requiring continuous annual appropriations) are desired;
- When it can be determined that future users will receive a benefit from the major capital project;
- When it is necessary to provide basic services to residents and taxpayers (for example, purchase of water rights);
- When total debt, including that issued by overlapping governmental entities, does not constitute an unreasonable burden to the residents and taxpayers.

E. Costs and Fees – All costs and fees related to debt issuance will be paid out of debt proceeds.

F. Debt Limitations – The City maintains the following limitations in relation to debt issuance:

- An Ad Valorem tax rate of $1.20 per $100 of assessed value is the maximum municipal tax rate that may be levied for all General Fund tax supported expenditures and debt service.
- Debt payments made solely from ad valorem tax revenue should not exceed 20% of combined General Fund and Debt Service Fund expenditures.
- Total outstanding debt should not exceed 5% of the current year's taxable assessed valuation.

G. Arbitrage Rebate Compliance – The City Finance Department will maintain a system of record keeping and reporting to comply with arbitrage rebate compliance requirements of the Federal tax code.

H. Sound Financing of Debt – When the City utilizes debt financing, it will ensure that the debt is soundly financed by:

- Conservatively projecting the revenue sources that will be used to pay the debt;
- Financing the major capital project over a period not greater than the useful life of the major capital project;
- Maintaining a debt service coverage ratio which ensures that combined debt service requirements will not exceed revenues pledged for the payment of debt; and
- To the extent possible, the City will aim to repay at least 25% of the principal amount of its general obligation debt within five years and at least 50% within 10 years. The

City may choose to structure debt repayment so as to wraparound existing debt obligations or to achieve other financial planning goals.

I. Credit Enhancement – The City should seek credit enhancement (letters of credit, bond insurance, surety bonds, etc.) when such credit enhancement proves cost effective. Credit enhancement may be used to improve or establish a credit rating on a debt obligation even if such credit enhancement is not cost effective if the use of such credit enhancement meets the financial planning goals.

J. Financing Methods – The City maintains the following guidelines in relation to methods of financing used to issue debt:

- Where it is efficient and cost effective, the City will use revenue or other self-supporting bonds in lieu of tax supported/pledged debt instruments.
- When appropriate, the City will issue non-obligation debt, for example, Industrial Development Revenue bonds, to promote community stability and economic growth.

K. Refunding – Periodic reviews of all outstanding debt will be undertaken to determine refunding opportunities. Refunding will be considered if and when there is a net economic benefit of the refunding or the refunding is essential in order to modernize covenants, which impinge on prudent and sound financial management.

L. Full and Complete Disclosure – The City of San Marcos is committed to full and complete financial disclosure, and to cooperating with credit rating agencies, institutional and individual investors, City departments, other levels of government, and the general public to share clear, comprehensible and accurate financial information. Official statements accompanying debt issues, comprehensive annual financial reports, and continuous disclosure statements will meet, at a minimum, the standards articulated by the Municipal Standards Rulemaking Board, the National Federation of Municipal Analysts, the Government Accounting Standards Board (GASB), and the Securities Exchange Commission (SEC). The City Finance Department will be responsible for ongoing disclosure to nationally recognized municipal securities information repositories (NRMSIRs). Updates of budget, debt and financial information will be provided to credit rating agencies and investors when new debt is issued.

M. Credit Rating – The City of San Marcos seeks to maintain the highest possible credit ratings for all categories of debt that can be achieved without compromising the delivery of basic City services.

N. Elections – State law regulates which securities may be issued only after a vote of the electors of the City and approved by a majority of those voting on the issue.

1. Election Required – Securities payable in whole or in part from ad valorem taxes of the City except issues such as tax increment securities, certificates of obligation, and limited tax notes.

2. Election Not Required –

- Short-term notes (12 months or less) issued in anticipation of the collection of taxes and other revenues.
- Securities issued for the acquisition of water rights or capital improvements for water and wastewater treatment.
- Securities payable solely from revenue other than ad valorem taxes of the City.
- Refunding securities issued to refund and pay outstanding securities.
- Tax increment securities payable from ad valorem tax revenue derived from increased valuation for assessment of taxable property within a plan of development or other similar area as defined by applicable State Statutes.
- Certificates of obligation.
- Limited Tax Notes.
- Securities for the construction or improvement of public streets and/or rights-of-way in order to relieve congestion or for public safety matters.

XII. Financial Conditions, Reserves, and Stability Ratios

A. Operational Coverage – The City's Enterprise Funds will comply with all bond covenants and maintain an operational coverage of at least 120%, such that current operating revenues will exceed current operating expenses.

B. Fund Balances/ Working Capital –

1. The General Fund's fund balance should be at least 25% of the General Fund's annual operating expenditures. This percentage is the equivalent of three months operational expenditures. As a goal, the City will strive to achieve 30% fund balance.
2. The Water and Wastewater Utility Fund working capital should be maintained at 25% of total recurring operating expenses or the equivalent of three months operating expenses Ending fund balances above 25% will be moved to cash fund future Capital Improvement projects
3. The Electric Utility Fund working capital should be maintained at the equivalent of 60 days of recurring operating expenses. Ending fund balances above the 60 days of recurring operating expenses will be moved to cash fund future Capital Improvement projects.
4. Reserves will be used for emergencies or unforeseen expenditures, except when balances can be reduced because their levels exceed guideline minimums as stated below.

C. Capital and Debt Service Funds –

1. Monies in the Capital Improvement Program Funds should be used within twenty-four months of receipt or within a reasonable time according to construction schedules. Interest income and unspent monies from bond issuances

can be used to fund similar projects as outlined by bond covenants. Any remaining monies will be used to pay the bond issuance.

2. Revenues in the Debt Service Fund are based on property tax revenues and interest income. Reserves in the Debt Service Fund are designed to provide funding between the date of issuance of new debt and the time that property tax levies are adjusted to reflect the additional debt. Article 10, Section 10.02 of the City Charter requires that the City maintain a reserve balance of two percent of all outstanding general obligation debt.

D. Ratios/Trend Analysis –

Ratios and significant balances will be incorporated into financial reports. This information will provide users with meaningful data to identify major trends of the City's finances through analytical procedures. We have selected the following ratios/balances as key indicators:

-	Fund Balance: FB	Assets Less Liabilities AL (Acceptable level)>25.0% of Expenditures
-	Working Capital: CA - CL	Current Assets Less Current Liabilities AL > 25.0% of Expenses
-	Current Ratio: CA/CL	Current Assets Divided By Current Liabilities AL> 1.00
-	Quick Ratio: CA/CL	"Liquid" Current Assets Divided By Current Liquid Liabilities AL > 1.00
-	Debt Ratio (%): CL+LTL/TA	Current Liabilities Plus Long Term Liabilities Divided By Total Assets AL< 1.00
-	Enterprise Operational Coverage: OR/OE	Operating Revenue Divided By Operating Expense AL > 1.20

Our goal is to develop minimum/maximum levels for the ratios/balances above through analyzing the City’s historical trends and anticipated future trends. We will also analyze and compare the City to other municipalities to develop these acceptable levels.

XIII. Internal Controls

A. Written Procedures – Wherever possible, the Director of Finance will establish and maintain written procedures for all functions involving cash handling and/or accounting throughout the City. These procedures will embrace the general concepts of

fiscal responsibility set forth in this policy statement.

B. Department Directors' Responsibilities – Each Department Director is responsible to ensure that good internal controls are followed throughout their Department, that all City Finance Department directives or internal control recommendations are implemented, and that all independent auditor recommendations are addressed.

XIV. Personnel and Training

A. Adequate Personnel – Personnel levels will be adequate for the City Finance Department to operate effectively. Overtime will be used only to address temporary or seasonal demands that require excessive hours. Workload allocation alternatives will be explored before increasing personnel.

B. Training – The City Finance Department will support the continuing education efforts of all personnel. Personnel will be held accountable for communicating, teaching, and sharing with other personnel members all information and training materials acquired from seminars, conferences, and related education efforts.

C. Awards, Credentials, Recognition – The City Finance Department will support efforts and involvement which result in meeting standards and receiving exemplary recitations on behalf of any of the City's fiscal policies, practices, processes, products, or personnel. Certifications may include Certified Government Finance Officer, Certified Public Accountant, Management Accountant, Certified - Internal Auditor, and Certified Cash Manager.

The City Finance Department will strive to maintain a high level of excellence in its policies and procedures. The CAFR and budget will be presented annually to the Governmental Finance Officers Association for evaluation and consideration for the Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award.

Reader's Guide

This section is meant to assist the lay reader in understanding the budget document and components. A summary of the major sections is included in this guide to make reading this document much easier.

Introduction

The Introduction is an opportunity for management to introduce the budget to the City Council and citizenry. There are two sections of the Introduction—the Transmittal Letter and the Executive Summary.

The Transmittal Letter
The Transmittal Letter formally conveys the budget document to the City Council, the governing body for the citizens of San Marcos. A summary of key initiatives is contained within this section.

Executive Summary
This section provides a detailed explanation of revenues, expenses and fund balances within each of the major budgeted funds.

Budget Policy Statement
The City Council formally adopts the Budget Policy Statement through a resolution. Staff uses the statement as a guideline for developing the budget.

City of San Marcos Financial Policy
The Financial Policy was last revised in January 2008. The financial policy provides long-term, organization-wide guidance from which budgetary and financial decisions are made. The policy is broad in scope and purpose and covers major financial areas such as budgeting, revenues, expenditures, capital improvements program, financial condition and reserves, and internal controls.

Reader's Guide
The Reader's Guide provides a brief summary of the information contained in the various sections of the budget. Supplemental data such as form of government, geographic location, population, demographics is contained within this section. This background information serves to familiarize the reader with the community's demographic and economic profile.

Budget Summary

The Budget Summary is a compilation and summary of all financial information contained in the operating detail section of the budget. All summaries are gross budget presentations—meaning that interfund transfers are included.

Consolidated Fund Balance Statement
The Consolidated Fund Balance Statement is a detailed table that analyzes fund balances for all funds and includes revenue and expense totals for the previous fiscal year and adopted budget.

Consolidated Summary of Major Revenues and Expenses
This summary is a detailed table that lists the major sources of revenue and the major categories of expenses for all funds.

Consolidated Summary of Operating Transfers
This table shows the various operating and indirect transfers made between the various funds within the adopted budget.
Consolidated Revenue, Expense and Fund Balance Comparison
This summary compares three years of revenue, expense and fund balance history (prior year's actual, current year's estimate, and adopted for next year).
Property Tax Valuation and Revenue
This detailed worksheet illustrates the method for calculating property tax revenue by providing information about the tax roll, collection rates and the division of the property tax rate between debt service and operations and maintenance.

Budget Structure

The budget document is divided into the following fund groups. Not all funds reported in the audited financial statements are budgeted. Smaller, less significant, and rarely used funds such as grant and trust and agency funds are not budgeted.

General Fund

The General Fund is the primary operating fund for the City. It is viewed as the general government fund and accounts for a vast number of financial resources, except for resources required to be accounted for in other funds.

Debt Service Fund

The Debt Service Fund is used to account for the debt service portion of property tax revenues received. Debt service taxes are specifically assessed for the payment of general long-term debt principal and interest. The use of a separate fund ensures that debt service tax revenues are not commingled with other revenues and not used for any purpose other than debt repayment.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of certain specific revenue sources that are legally restricted to expenditures for specified purposes. The City utilizes this type of fund to account for revenues such as hotel occupancy tax, grants, special fines authorized by the State, and forfeiture revenue from seized assets.

Hotel Occupancy Tax
The Hotel Occupancy Tax Fund is used to account for a local bed tax of 7%. Tax monies collected are used for tourist development activities in accordance with State law.
Municipal Court Technology
This fund was established in fiscal year 2000 to provide budgeting and accountability for revenues collected from of a technology fee assessed through the municipal court system. The Texas Legislature established the fee in its 1999 legislative session to provide a funding source to local municipal courts for future technological enhancements to their respective court systems. The enhancements may include computer systems, network systems, software, imaging systems, electronic kiosks, electronic ticket writers or docket management systems.
Municipal Security Fee

This fund was established in 2006 to provide budgeting and accountability for revenues collected from a security fee assessed through the municipal court system. The fee can only be used to finance security personnel or items used for the purpose of providing security services for the building that houses the Municipal Court.

Seized Assets

This fund provides budgeting and accountability for revenues collected from the sale of forfeited and seized assets belonging to various criminals engaged in certain illegal activities. Revenues from these seized assets are used to fund various technology improvements in our Police Department.

Community Development Block Grant

In fiscal year 1994, the United States Department of Housing and Urban Development designated the City of San Marcos as an Entitlement City for the Community Development Block Grant (CDBG). The program is designed to eliminate slum and blight conditions and to serve the needs of low to moderate-income residents.

Women, Infants and Children Program Fund

The Women, Infants and Children Program provides nutritional food supplements, nutritional counseling, clinical assessments, and education to pregnant women, breast-feeding mothers, infants and children up to five years of age. The City of San Marcos operates a five-county regional WIC program that is funded through the Texas Department of Health and Human Services and the United States Department of Agriculture.

Other Special Revenue Funds

The Cemetery Operations Fund provides for maintenance and upkeep of the historic San Marcos City Cemetery.

Enterprise Funds

Enterprise funds are used to account for governmental activities that are similar to those found in private businesses. The major revenue source for these enterprise funds is the rate revenue generated from the customers who receive the services provided. Expenses for these services are paid for through revenue generated from services provided.

Water/Wastewater Utility

The City of San Marcos operates a superior water production and wastewater collection and treatment system for the community. This fund is used to account for the revenues and expenses of this utility system.

Drainage Utility

The City of San Marcos began assessing a drainage utility rate in fiscal year 2000 to all residential and commercial property located in the City. The drainage charge was established to provide funding for the planning, engineering, construction, maintenance, improvement and reconstruction of drainage projects throughout the City.

Electric Utility

The City of San Marcos purchases and distributes electric power to the San Marcos community. San Marcos has some of the lowest electric rates in Texas and has not raised rates since 2005. The utility operates at a 99.9997% reliability rate and has a system capacity of 145 megawatts.

Municipal Airport

The Municipal Airport has four runways and is situated on 1,356 acres. Additionally, there are 60 acres of maintained parking ramps and 38 City-owned hangars and shelters. Revenue sources such as storage rentals, hangar rentals, storage rentals, gross receipts fees and land leases partially support the daily operational costs. There are more than 300 based aircraft at the airport and more than 100,000 annual takeoffs, landings and approaches.

Waste Collection Utility Fund

The City of San Marcos outsources its residential solid waste collection through the use of a competitive bidding process. The solid waste collection company charges its monthly fee to the City on a per customer basis. This fee is passed on to each resident within the City. The waste collection revenue and expense were previously shown within the General Fund.

Permanent Funds

The City serves as trustee for funds collected through its cemetery perpetual care fee. This fee is assessed on all municipal cemetery plots sold. Interest earned from the Cemetery Perpetual Care Fund is used to support the maintenance costs at the municipal cemetery. The principal amount of the fund cannot be used for any purpose.

Miscellaneous and Statistical

Statistical and supplemental financial data is contained within this section. This background information serves to familiarize the reader with the community's economic profile.

Personnel Roster

The Personnel Roster serves as a summary of the staffing level for all departments. Information is presented in two forms, positions and full-time equivalents (FTE's). An FTE is a unit of measure that converts the hours worked by part-time and seasonal employees into equivalent hours worked by full-time employees. Full-time employees work 2,080 hours annually. An example of an FTE calculation would be a part-time employee that works 1,040 hours annually. The FTE calculation would be 0.5 (1,040 ÷ 2,080).

Glossary

The glossary contains definitions of words used throughout the budget document. Most of the terminology is specific to local government budgeting and accounting and is not readily understood by a reasonably informed lay reader.

Basis of Budgeting

Fund budgets are on a basis consistent with modified and full accrual accounting basis, with exceptions, including that depreciation, amortization and bad debt expenses are not included in the budget, capital purchases are budgeted in the year of purchase, and debt principal is budgeted in the year it is to be paid. The emphasis is on cash transactions in lieu of non-cash transactions, such as depreciation and amortization. The focus is on the net change in working capital.

The General, Debt Service, Special Revenue, and Permanent funds are budgeted on a modified accrual basis, with exceptions as noted above. Revenues are recognized when

susceptible to accrual (i.e., when they are “measurable and available”). Substantially all revenues are considered to be susceptible to accrual. Ad valorem, sales, hotel, and franchise tax revenues are susceptible to accrual. Licenses and permits, charges for services, fines and forfeitures, and miscellaneous revenues (except earnings on investments) are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available. Expenditures are recognized when the related fund liability is incurred, if measurable and the liability will be liquidated with resources included in the budget, except for (1) inventories of materials and supplies which may be considered expenditures either when purchased or used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period; (4) un-matured interest on long-term debt is recognized when due, and (5) those exceptions noted above.

The Enterprise funds are budgeted on a full accrual basis with exceptions as noted above. Revenues are budgeted in the year they are expected to be earned and expenses are budgeted in the year the liability is expected to be incurred.

Basis of Accounting

Basis of accounting refers to the time at which revenues, expenses and the related assets and liabilities are recognized in the accounts and reported in the financial statements.

Governmental funds and agency funds are accounted for using the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (i.e., both measurable and available). Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenses, if measurable, are generally recognized when the related fund liability is incurred. Exceptions to this general rule include the un-matured principal and interest on general obligation long-term debt which is recognized when due and accrued vacation and sick leave, which is included in the General Long-Term Debt Account Group. These exceptions are in conformity with generally accepted accounting principles.

Property tax revenues are recognized when they become available. In this case, available means when due, or past due and receivable within the current period and collected within the current period or soon enough thereafter to be used to pay liabilities of the current period. Such time thereafter shall not exceed 60 days. Tax collections expected to be received subsequent to the 60-day availability period are reported as deferred revenue.

Sales taxes are recorded when susceptible to accrual (i.e., both measurable and available). Sales taxes are considered measurable when in the custody of the State Comptroller and are recognized as revenue at that time. Other major revenues that are considered susceptible to accrual include utility franchise taxes, grants-in-aid earned and other intergovernmental revenues. In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual grant programs are used for guidance. There are essentially two types of intergovernmental revenues. In one, monies must be expended for the specific purpose or project before any amounts will be paid to the City; therefore, revenues are recognized based upon the expenses recorded. In the other, monies are virtually unrestricted as to

purpose of expense and are revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt, or earlier, if the susceptible to accrual criteria are met.

The accrual basis of accounting is utilized by the proprietary fund. Under the accrual basis of accounting, revenues are recognized in the accounting period in which they are earned and become measurable (i.e., water billings and accrued interest). Expenses are records in the accounting period incurred, if measurable.

Organizational Relationships

A department is a major administrative segment of the City which indicates overall management responsibility for an operation or a group of related operations within a functional area (e.g., Police Department, Parks and Recreation Department, Public Department). The smallest organizational unit budgeted is the division. The division indicates responsibility for one functional area, and in many cases these functional areas are put together to demonstrate a broader responsibility. When this is done, the divisions are combined to make up one department. For example, the Public Works Department is comprised of Public Works Administration, Streets, Traffic, and Vehicle Maintenance.

Budget Amendment

Following formal adoption, the budget is amended as necessary through a submission made by a Department Director to the City Manager. A budget amendment form detailing the reason, line items and amounts to be effected is prepared. The Finance Department reviews the amendment for available dollars and the City Manager reviews the amendment for overall appropriate objectives and purposes. Should appropriations transfer between Departments, Funds, or involve fund balance or Contingency Funds, the amendment is submitted to City Council for approval; otherwise, the City Manager has authority to approve or disapprove. Budget amendments that require City Council approval are formally as an ordinance of the City.

Budget Process

(a) **Strategic Planning and Visioning** – Early in the budget process, the City Council and administrative staff retreat to discuss community needs and challenges. City Council develops short and long-term priorities as well as a policy statement to use for the current budget and future years.

(b) **Revenue Projection** – The Finance Department staff develops revenue projections based upon trend analysis, anticipated changes in the local, state and national economies, and discussions with other departments. The revenue projection is used to determine the financial limitations for the development of the budget.

(c) **Budget Development** – Departments develop a budget that incorporates the goals outlined within the policy statement and the financial limitations as determined through revenue projections.

(d) **Budget Analysis** – Once department budgets are submitted, a preliminary budget estimate is constructed. Administrative and Finance staff review the preliminary budget and hold department reviews. Funding requests and target levels are discussed in an attempt to reconcile department requests with financial limitations and policy statement goals.

(e) **Budget** – The City Manager submits a budget that seeks to meet City Council's goals as outlined in the policy statement. Council then reviews the budget for conformity to their overall direction and guidance. Workshops are held to review and discuss the budget. City Council may take action to make changes to the budget.

(f) **Public Hearings / Budget Adoption** – Public hearings on the budget and tax rate are held to give citizens an opportunity to speak for or against the budget. Citizens also have an opportunity to attend budget workshops that occur prior to the budget adoption. The budget and tax rate take effect on October 1st.

FY 2015 Budget Calendar

February 19	Monday	Budget Issue Summary Due from Departments
February 28	Friday	Budget Policy Workshop/Packet meeting
March 18	Tuesday	Budget Policy Adoption
March 21	Friday	Departmental Budget Kickoff
April 21	Monday	Completed Departmental Budgets Due to Finance
April 21-May 9		Department Budget Review Meetings with Finance
April 30	Wednesday	Estimate of taxable value due
June 2		Preliminary Budget due to City Manager
Month of June		Budget Reviewed by City Manager and one-on-ones held with City Council if needed
July 15	Tuesday	Set Public Hearing Dates for the budget
July 17	Thursday	1st Budget Review Workshop
July 24	Thursday	2nd Budget Review Workshop
July 25	Friday	Tax Rolls Certified
July 30	Wednesday	Proposed Budget Filed with City Clerk and Council
August 3	Sunday	Publish notice of effective tax rate
August 5	Tuesday	Record vote on Proposal to set tax rate above effective rate
August 10	Sunday	First published tax code notice-vote and dates of public hearing
August 19	Tuesday	First public hearing on the tax rate, Budget public hearing 1st reading of Tax Rate, Utility Rates and Budget Ordinance
August 29	Friday	Second public hearing on the tax rate
August 31	Sunday	Second published tax code notice-Notice of Tax Revenue Increase

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

DEPARTMENT/RESPONSIBILITY CENTER MATRIX

This matrix shows the correlation between departments and their respective responsibility center. Listed across the top of the matrix are the responsibility centers. The departments are shown along the side. Areas containing a check mark indicate the responsibility of the department.

Department	Responsibility Center			
	General Service	Community Service	Community Development	Public Safety
City Manager	✓			
City Clerk	✓			
Legal	✓			
Human Resources	✓			
Finance	✓			
Technology Services	✓			
Neighborhood Services			✓	
Environmental Health		✓		
Library		✓		
Parks and Recreation		✓		
Capital Improvements			✓	
Planning and Development			✓	
WIC		✓		
Fire				✓
Police				✓
Public Services			✓	
Water & Wastewater Utility			✓	
Electric Utility			✓	
Municipal Airport			✓	

CITY OF SAN MARCOS

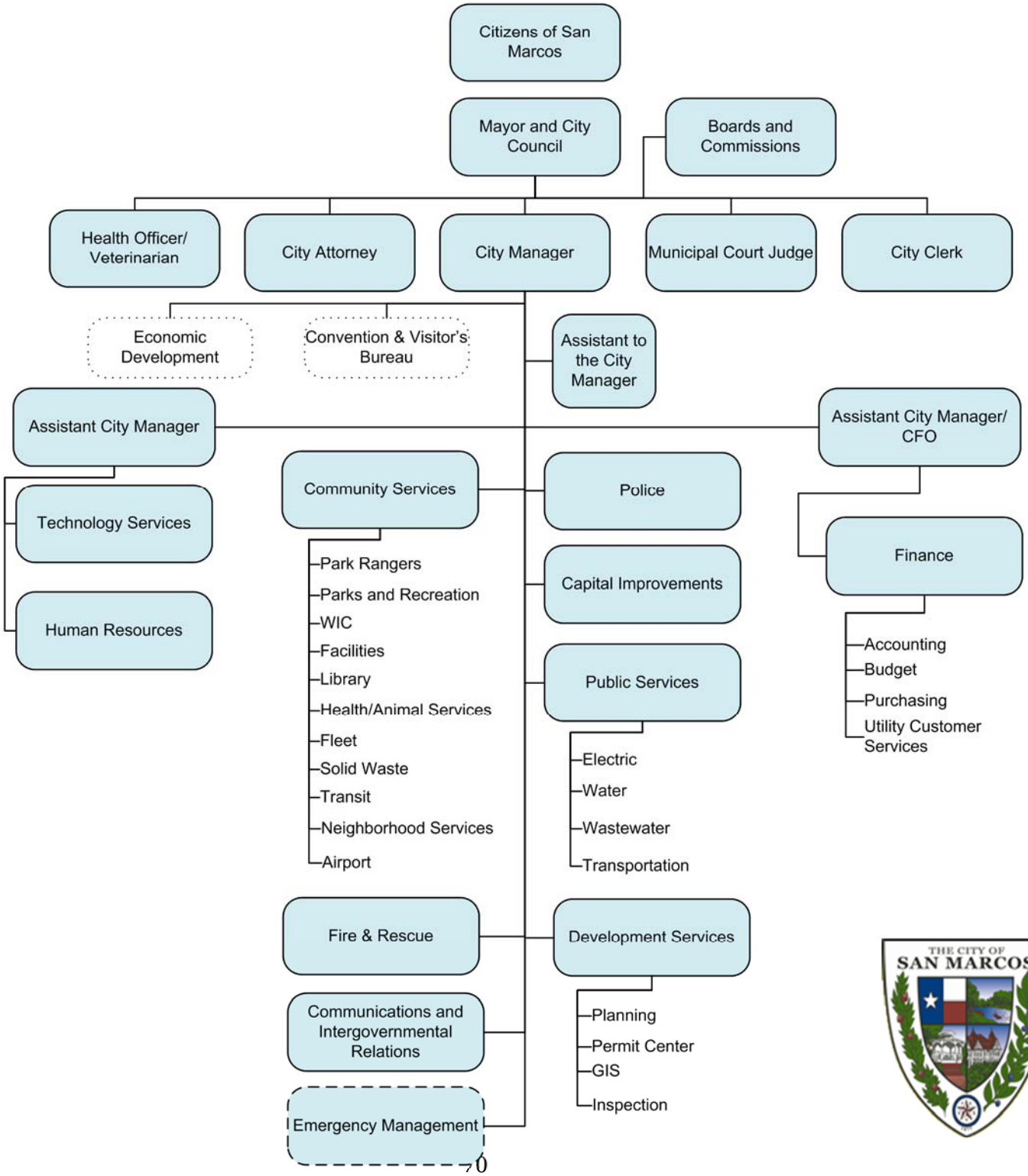
2014-15 ANNUAL BUDGET

DEPARTMENT/DIVISION ASSIGNMENT BY FUND

The annual budget is presented by fund. This matrix shows the assignment of departments and divisions by fund within the budget. Listed across the top of the matrix are the major funds. The departments and divisions within each fund are shown below the respective fund.

General Fund	**Hotel Occupancy Tax Fund**	**WIC Program Fund**	**Water /WW Utility Fund**	**Electric Utility Fund**	**CIP Fund**	**Municipal Airport Fund**
City Manager	Main Street	Administration	Wastewater Collection	Conservation	CIP	Airport
City Clerk		Nutrition		Meter Operations		
Legal		Breastfeeding	Wastewater Treatment Facility Operations	Administration		
Finance		Peer Councilor		Maintenance		
Muncipal Court				Billing & Collections		
Human Resources			Water Quality Services	Public Services Administration		
Technology Services						
			Water Production/ Wastewater Treatment Facility Maintenance			
Neighborhood Services						
Environmental Health						
Animal Services						
Library						
Parks & Recreation			Water Distribution Maintenance			
Activity Center						
Facilities & Grounds			Conservation			
			Administration			
Park Rangers						
Development Services Admin						
Planning/Permit						
Inspections						
Police Admin/ Operations						
Fire						
Transportation Administration						
Streets						
Traffic Control						
Fleet						

City of San Marcos
2013-14 Annual Budget
Organization Chart



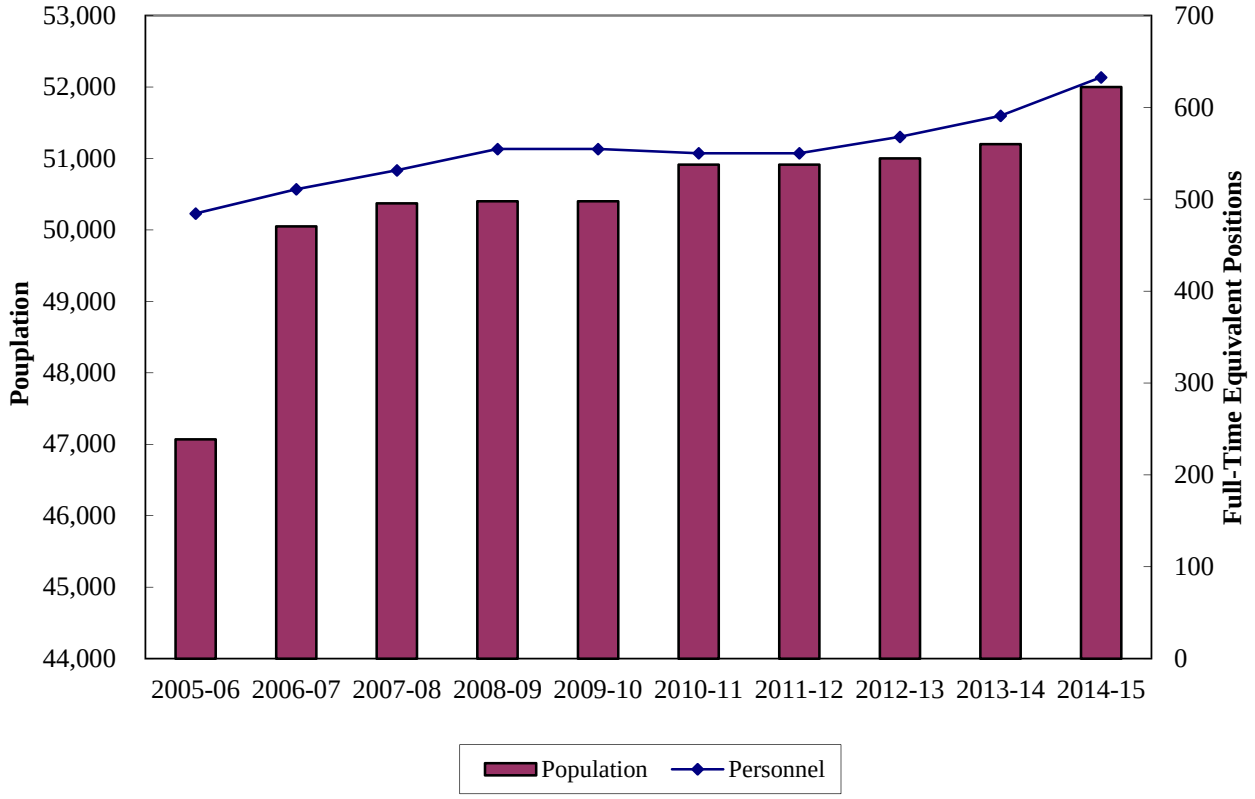
CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

PERSONNEL ROSTER
TOTAL OF ALL FUNDS

	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
General Fund	500.34	525.34	531.84	552.84	429.41	452.74	458.60	478.70
Hotel Occupancy Tax Fund	2	2	2	2	1.48	2.00	2.00	2.00
Water/Wastewater Utility Fund	52	50	50	56	50.50	51.00	49.00	55.00
Drainage Utility Fund	2	3	3	6	2.00	2.50	2.50	5.50
Electric Utility Fund	56	57	57	57	55.00	56.00	56.00	60.00
Solid Waste	2	2.33	1.33	1.33	1.33	1.33	1.33	1.33
Transit	1	1.33	1.33	1.33	0.83	0.83	0.83	0.83
CDBG	2	2	2	2	1.50	1.50	1.50	1.50
WIC State Program	27	26	25	25	27.00	26.00	24.48	24.48
Capital Improvements Fund	15	10	5	8	15.00	10.00	5.00	8.00
Total	660	679	679	712	584.05	603.90	601.23	637.33

POPULATION GROWTH VERSUS PERSONNEL GROWTH



CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

COMMUNITY INFORMATION

The City of San Marcos is a Home-Rule municipality operating under the Council-Manager form of government and is approximately 32 square miles in size with a residential population of 50,913. The city was incorporated on July 11, 1877. San Marcos is the county seat and principal commercial, educational and recreational center of Hays County. San Marcos is located on Interstate Highway 35 and U.S. Highway 81, and at the intersection of State Highways 80, 142, 21 and 123, midway between the metropolitan areas of San Antonio and Austin. San Marcos attracts millions of visitors annually that shop at the Prime Outlet Mall, Tanger Outlet Mall, and visit the Aquarena Springs Park and Wonder World Park. Beef cattle, sorghums and cotton are the principal sources of agricultural income. Retail sales are the principal source of economic income.

The climate of San Marcos is humid sub-tropical with hot summers. The annual total precipitation is 42.41 inches. Rainfall occurs in late spring and early fall. The mean length of the growing season (without freeze) is 254 days. San Marcos receives about 63% of total possible sunshine annually. San Marcos sits between 650 and 805 feet above sea level.

There are 309 lane miles of streets and roads in the city, with approximately 99.9% of these paved. Transportation methods include two bus services, an airport, and two railways. There are four fire stations and one police station in the city.

There are six public elementary schools, four private elementary schools, two public junior high schools, 3 private junior high schools, one public high school, two private high schools, and one public alternative education school located in San Marcos.

There are currently over 30,000 registered voters within the city limits.

The City's 27,000 square-foot public library houses a collection of over 145,000 volumes. The library collection includes books, videos, audiotapes, computer software, and audiovisual equipment. All residents of San Marcos and Hays County are eligible to borrow materials and use other library services. The library offers a wide array of programs and services including GED and English as a Second Language tutoring for adults, story time and film programs for children, inter-library loan, and reference assistance. The library is open seven days per week and makes its two meeting rooms and thirty internet-accessible computers available for public use.

Recreational Facilities:

Activity Center. 62,000 square-foot facility offering programs to youth, adults and seniors.

Bicentennial Park. 4 acres – jogging trail, picnic tables.

Castle Forest. 2.6 acres – undeveloped.

Children's Park. 5.77 acres – picnic facilities jogging trails, playscape, and restroom facilities.

City Park. 18 acres – one multi-purpose football/soccer field, recreation hall, picnic facilities, two basketball courts, and playground apparatus.

Dunbar Park. 7.3 acres – recreation center, basketball court, playground apparatus, multi-purpose field, and picnic facilities.

Gary Parkland. 42 acres – 4 lighted softball fields, concession stand, restroom facilities, and 7 multi-size soccer/football fields and concession.

H-E-B Park. 3 acre – picnic facilities and playground apparatus.

Hills of Hays. 2.91 acres – playground, basketball court, and picnic facilities.

Lancaster. 2.315 acres – playground apparatus and basketball court.

Memorial Park. 12.56 acres – public library and new activity center.

Old Wastewater Treatment Plant. 12 acres – undeveloped.

Prospect Park. 9 acres – greenspace, undeveloped.

Ramon Lucio Park. 22.10 acres – 5 lighted little league fields, one lighted pony league field, jogging trails, picnic facilities, and one covered pavilion.

Rio Vista Park. 13.54 acres – swimming pool, 2 covered pavilions, 6 lighted tennis courts, picnic facilities, basketball court, jogging trails, Park Rangers and Fire Marshall.

River Ridge. 7.4 acres – 2 tennis courts, basketball courts and jogging trail.

San Marcos Riverwalk Park and Fish Hatchery. 3.4 acres with bike and hiking trails.

San Marcos Park and Wildlife Habitat. 8.8 acres – picnic facilities and jogging trails.

Schulle Canyon. 20.9 acres – greenspace, undeveloped.

Sessions Drive. 5 acres – greenspace, undeveloped.

Swift Memorial Park. 0.25 acres – playground apparatus, basketball court and greenhouse.

Verimendi Plaza. 1.25 acres – Charles S. Cock House Museum, Memorial Grove, riverwalk, gazebo, fountain, gardens, foundation and picnic facilities.

Veteran's Memorial Park. 1.25 acres – picnic facilities, one covered pavilion, playground apparatus and basketball court.

Victory Gardens. 0.25 acres – playground apparatus and basketball court.

5 mile Dam Soccer complex- 47 acres- playground, 10 soccer fields, concession, jogging trail and one covered pavilion.

Spring Lake Preserve 250 acres, natural undeveloped

Purgatory Creek 427 acres, trails, natural areas

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

Fiscal Year	Population (A)	Hays County Median Family Income	Hays County Median Age	SMCISD School Enrollment (C)	Unemployment Rate for City of San Marcos
2004	44,769 (A)	66,900 (A)	28.94 (A)	7,020	6.8 % (H)
2005	43,994 (A)	67,070 (A)	28.90 (A)	7,200	3.6 % (H)
2006	47,069 (A)	66,376 (A)	28.90 (A)	N/A	4.2% (H)
2007	50,049 (A)	65,280 (A)	28.25 (A)	7,350	3.4% (H)
2008	50,317 (A)	72,670 (A)	28.4 (A)	7,400	3.4% (H)
2009	50,913 (A)	74,850 (A)	28.2 (A)	7,434	4.7% (H)
2010	53,913 (A)	75,200 (A)	28.2 (A)	7,500	5.4% (H)
2011	47,505 (A)	70,100 (A)	28.2 (A)	7,550	6.0% (H)
2012	46,750 (A)	70,100 (A)	28.2 (A)	7,550	4.7% (H)
2013	48,100 (A)	71,000 (A)	28.2 (A)	7,600	4.7% (H)

Sources:

A City of San Marcos Planning Department.
B U.S. Department of Commerce; information for Hays County.
C Superintendent's Average Attendance Report (years reported are September through June).
D Texas Statement Employment Commission, Economic Research and Analysis Department, January 1991 - Civilian Labor Force Annual Average Data Report.
E Not Used.
F Chamber of Commerce, San Marcos, Texas.
G Fiscal year 1996 changed from Per Capita Income to Median Income.
H Texas Workforce Commission labor market information.
I US Census Bureau

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

TEN LARGEST TAXPAYERS

Business Name	Business Category	Assessed Valuation	Percent of Total Assessed Valuation
Hays Energy LP	Energy	$233,563,007	7.55%
H.E.B. Warehouse	Grocery Warehouse	137,648,572	4.45%
Breckenridge Group	Apartment Property	54,824,327	1.77%
Copper Beech Townhomes	Apartment Property	52,025,870	1.68%
San Marcos Factory Shops	Retail Center	45,342,694	1.47%
Tanger Properties	Retail Center	42,882,408	1.39%
Prime Outlets	Retail Center	35,102,300	1.13%
Purgatory Creek	Property Development	27,368,730	.88%
Cabana Beach Apartments	Apartment Property	25,743,406	.83%
JQH-San Marcos Dev	Property Development	24,496,680	.79%
Total		$678,997,994	21.94%

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

TEN LARGEST EMPLOYERS

Business Name	Business Category	Number of Employees
Texas State University	University	3,036
Prime Outlets San Marcos	Retail Outlet	2,100
Tanger Factory Outlet Center	Retail Outlet	1,540
San Marcos CISD	Education	1,200
Hays County	County Government	813
Central Texas Medical Center	Hospital	800
Hunter Industries	Manufacturing	650
H.E.B. Distribution Center	Grocery Warehouse	650
Gary Job Corps	Government Housing	560
City of San Marcos	City Government	550

TEN LARGEST ELECTRIC CUSTOMERS

Business Name	Amount Billed
Texas State University, Cogen	$7,114,886
H.E.B. Grocery	1,809,586
Texas State University	1,158,062
City of San Marcos	841,669
SMCISD	751,908
Central Texas Medical Center	721,021
Embassy Suites Hotel & Conf Center	591,421
Hays County Government Center	561,819
Walmart Super Store	544,556
Thermon Mfg	437,650

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

CONSOLIDATED FUND BALANCE STATEMENT

	Fund Balance 10-01-2013	Estimated Revenues FY 2013-14	Estimated Expenses FY 2013-14	Fund Balance 10-01-2014	Proposed Revenues FY 2014-15	Proposed Expenses FY 2014-15	Fund Balance 09-30-2015
Governmental Funds							
General Fund	16,972,194	51,166,606	52,205,744	15,933,056	53,470,508	56,517,381	12,886,183
Debt Service Fund	7,046,419	13,209,749	12,227,307	8,028,861	13,483,424	12,703,742	8,808,543
Special Revenue Funds							
Hotel Occupancy Tax Fund	662,177	2,989,703	3,357,412	294,468	3,246,428	3,384,159	156,736
Municipal Court Technology Fund	152,201	28,025	115,000	65,226	30,025	30,000	65,251
Municipal Court Security Fee Fund	128,792	26,012	36,611	118,193	24,012	11,842	130,363
Municipal Court Juvenile Fee Fund	15,963	42,000	49,409	8,554	43,000	50,571	983
Municipal Court Efficiency Fee Fund	-	27,000	5,000	22,000	27,000	5,000	44,000
Seized Assets Fund	81,749	12,740	33,359	61,130	5,100	1,500	64,730
TIRZ #2, #3, #5, TRZ #1, TIZ #1	13,437	548,381	463,138	98,680	821,871	702,747	217,804
CDBG Program Fund	-	1,102,754	1,102,754	-	491,929	491,929	-
WIC Program Fund	-	1,993,801	1,993,801	-	1,929,742	1,929,742	-
Cemetery Operations Fund	3,132	156,361	157,913	1,580	237,100	238,655	25
PEG Funds	334,683	90,000	50,000	374,683	90,000	200,000	264,683
Permanent Funds							
Cemetery Perpetual Care Fund	1,048,300	8,000	-	1,056,300	8,000	-	1,064,300
CIP Funds							
General Debt Capital Projects	130,410	406,750	285,100	252,060	466,583	368,746	349,897
Water Wastewater Capital Projects	1,297,218	791,261	741,261	1,347,218	483,115	433,115	1,397,218
Drainage Utility Capital Projects	624,467	172,700	114,040	683,127	116,633	66,633	733,127
Enterprise Funds							
Water & Wastewater Utility Fund	8,331,194	31,527,160	32,184,821	7,673,532	32,304,672	32,183,705	7,794,498
Drainage Utility Fund	974,072	2,876,522	2,781,269	1,069,325	3,071,718	3,221,836	919,207
Electric Utility Fund	4,744,153	53,472,193	52,903,334	5,313,012	57,114,757	56,039,722	6,388,047
Municipal Airport Fund	65,203	393,675	403,625	55,253	419,899	419,161	55,991
Waste Collection Utility Fund	1,074,234	2,735,484	2,694,403	1,115,315	2,872,488	3,407,213	580,590
Transit	74,761	326,114	326,114	74,761	451,114	521,801	4,074
All Funds	43,774,760	164,102,991	164,231,415	43,646,335	171,209,118	172,929,201	41,926,250
							24.24%

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

CONSOLIDATED SUMMARY OF MAJOR REVENUES AND EXPENSES

	General Fund	Debt Service Fund	Hotel Occupancy Tax Fund	CDBG Program Fund	WIC Program Fund	Other Special Revenue Funds	Water & Wastewater Utility Fund	Drainage Utility Fund
Beginning Fund Balance October 1 2014	15,933,056	8,028,861	294,468	-	-	750,048	7,673,532	1,069,325
Major Revenues								
Taxes	42,513,848	8,098,192	3,170,117	-	-	-	-	-
Licenses and Permits	2,423,956	-	-	-	-	1,300	-	-
Fines and Penalties	1,517,628	-	-	-	-	105,000	-	30,823
Interest Income	61,000	26,000	1,000	-	-	137	79,000	1,000
Cultural and Recreational	800,544	-	-	-	-	-	-	-
Other Agencies	442,330	-	-	-	-	-	-	-
Current Services	283,955	-	-	-	-	-	-	-
Grants	-	-	-	491,929	1,929,742	-	-	-
Water Service Revenue	-	-	-	-	-	-	14,467,820	-
Wastewater Service Revenue	-	-	-	-	-	-	14,402,429	-
Drainage Service Revenue	-	-	-	-	-	-	-	2,993,205
Electric Service Revenue	-	-	-	-	-	-	-	-
Waste Collection Service Revenue	-	-	-	-	-	-	-	-
Operating Transfers	4,502,868	-	52,810	-	-	165,500	-	-
Other Revenues	924,380	5,359,232	22,500	-	-	1,006,171	3,355,423	46,690
One-Time Revenues	-	-	-	-	-	-	-	-
Total Revenues	53,470,508	13,483,424	3,246,428	491,929	1,929,742	1,278,108	32,304,672	3,071,718
Available Resources	69,403,563	21,512,286	3,540,896	491,929	1,929,742	2,028,156	39,978,204	4,141,043
Major Expenses								
Personnel Services	38,477,566	-	139,843	92,736	1,294,710	57,413	3,577,704	463,741
Contracted Services	5,714,172	-	1,729,224	394,529	269,266	243,155	8,655,916	804,649
Materials and Supplies	4,009,244	-	10,874	4,664	118,900	12,000	1,219,336	38,377
Other Charges	2,636,617	-	64,625	-	246,866	478,363	6,957,287	165,955
Capital Outlay and Maintenance	2,564,357	-	-	-	-	225,000	550,000	-
System Improvements	-	-	-	-	-	-	-	-
Social Services	411,100	-	-	-	-	-	-	-
Debt Service	-	12,703,742	-	-	-	-	10,164,046	1,749,114
Operating Transfers	1,804,324	-	1,439,593	-	-	224,384	59,416	-
Transfer to Capital Reserves	-	-	-	-	-	-	1,000,000	-
Rate Stablization Fund	-	-	-	-	-	-	-	-
One-Time Expenses	900,000	-	-	-	-	-	-	-
Total Expenses	56,517,380	12,703,742	3,384,159	491,929	1,929,742	1,240,314	32,183,705	3,221,836
Ending Fund Balance on 09/30/2015	12,886,183	8,808,544	156,737	-	-	787,841	7,794,499	919,207

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

CONSOLIDATED SUMMARY OF MAJOR REVENUES AND EXPENSES

	Electric Utility Fund	Municipal Airport Fund	Waste Collection Utility Fund	Transit Fund	Capital Improvements Fund	Permanent Funds	Total from All Funds
Beginning Fund Balance October 1 2014	5,313,012	55,253	1,115,315	74,761	2,282,405	1,056,300	43,646,335
Major Revenues							
Taxes	-	-	-	-	-	-	53,782,157
Licenses and Permits	-	-	-	-	-	-	2,425,256
Fines and Penalties	-	-	-	-	-	-	1,653,451
Interest Income	20,000	150	-	-	200,000	5,000	393,287
Cultural and Recreational	-	-	-	-	-	-	800,544
Other Agencies	-	-	-	-	-	-	442,330
Current Services	-	379,749	-	-	-	-	663,704
Grants	-	-	-	-	-	-	2,421,671
Water Service Revenue	-	-	-	-	-	-	14,467,820
Wastewater Service Revenue	-	-	-	-	-	-	14,402,429
Drainage Service Revenue	-	-	-	-	-	-	2,993,205
Electric Service Revenue	50,654,389	-	-	-	-	-	50,654,389
Waste Collection Service Revenue	-	-	2,827,488	-	-	-	2,827,488
Operating Transfers	-	-	-	451,114	-	-	5,172,292
Other Revenues	6,440,368	-	45,000	-	866,331	3,000	18,069,096
One-Time Revenues	-	40,000	-	-	-	-	40,000
Total Revenues	57,114,757	419,899	2,872,488	451,114	1,066,331	8,000	171,209,118
Available Resources	62,427,769	475,152	3,987,803	525,875	3,348,736	1,064,300	214,855,453
Major Expenses							
Personnel Services	4,730,457	-	124,778	69,301	780,217	-	49,808,466
Contracted Services	40,666,692	361,610	2,707,175	396,000	-	-	61,942,387
Materials and Supplies	532,393	6,000	22,000	3,000	-	-	5,976,788
Other Charges	6,357,032	51,551	53,260	3,500	-	-	17,015,057
Capital Outlay and Maintenance	1,450,000	-	500,000	-	88,277	-	5,377,634
System Improvements	-	-	-	-	-	-	-
Social Services	-	-	-	-	-	-	411,100
Debt Service	2,303,147	-	-	-	-	-	26,920,049
Operating Transfers	-	-	-	-	-	-	3,527,718
Transfer to Capital Reserves	-	-	-	50,000	-	-	1,050,000
Rate Stablization Fund	-	-	-	-	-	-	-
One-Time Expenses	-	-	-	-	-	-	900,000
Total Expenses	56,039,722	419,161	3,407,213	521,801	868,494	-	172,929,200
Ending Fund Balance on 09/30/2015	6,388,047	55,990	580,590	4,074	2,480,242	1,064,300	41,926,253

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

CONSOLIDATED REVENUE COMPARISON

	Actual Fiscal Year 2012-13	Approved Fiscal Year 2013-14	Estimated Fiscal Year 2013-2014	Proposed Fiscal Year 2014-15
Governmental Funds				
General Fund	48,246,058	50,198,971	51,166,606	53,470,508
Debt Service Fund	12,492,434	13,234,666	13,209,749	13,483,424
Special Revenue Funds				
Hotel Occupancy Tax Fund	2,853,665	2,975,273	2,989,703	3,246,428
Municipal Court Technology Fund	31,094	34,025	28,025	30,025
Municipal Court Security Fee Fund	23,699	26,012	26,012	24,012
Municipal Court Juvenile Fee Fund	38,332	41,000	42,000	43,000
Municipal Court Efficiency Fee Fund	-	27,000	27,000	27,000
Seized Assets Fund	44,650	5,100	12,740	5,100
TIRZ #2, #3, #5, TRZ #1, TIZ #1	300,426	552,029	548,381	821,871
CDBG Program Fund	813,857	942,754	1,002,754	491,929
WIC Program Fund	1,537,596	1,998,528	1,993,801	1,929,742
Cemetery Operations Fund	142,489	157,661	156,361	237,100
PEG Funds	91,722	90,000	90,000	90,000
Permanent Funds				
Cemetery Perpetual Care Fund	8,501	15,000	8,000	8,000
Capital Improvement Funds				
General Capital Projects	262,497	406,750	406,750	466,583
Water Wastewater Capital Projects	822,290	791,261	791,261	483,115
Drainage Utility Capital Projects	135,521	164,040	172,700	116,633
Enterprise Funds				
Water/Wastewater Utility Fund	29,749,084	31,727,160	31,527,160	32,304,672
Drainage Utility Fund	2,682,883	2,817,945	2,876,522	3,071,718
Electric Utility Fund	51,261,051	56,094,791	53,472,193	57,114,757
Municipal Airport Fund	422,718	391,548	393,675	419,899
Waste Collection Utility Fund	2,574,077	2,625,010	2,735,484	2,872,488
Transit Fund	327,152	326,114	326,114	451,114
Total	154,861,796	165,642,637	164,002,991	171,209,118

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

CONSOLIDATED EXPENSE COMPARISON

	Actual Fiscal Year 2012-13	Approved Fiscal Year 2013-14	Estimated Fiscal Year 2013-2014	Proposed Fiscal Year 2014-15
Governmental Funds				
General Fund	46,198,652	52,508,913	52,205,744	56,517,380
Debt Service Fund	12,581,437	12,693,588	12,227,307	12,703,742
Special Revenue Funds				
Hotel Occupancy Tax Fund	2,585,737	3,404,982	3,357,412	3,384,159
Municipal Court Technology Fund	3,335	30,000	115,000	30,000
Municipal Court Security Fee Fund	1,913	11,611	36,611	11,842
Municipal Court Juvenile Fee Fund	46,798	49,409	49,409	50,571
Municipal Court Efficiency Fee Fund	-	5,000	5,000	5,000
Seized Assets Fund	46,664	1,500	33,359	1,500
TIRZ #2, #3, #5, TRZ #1, TIZ #1	286,989	579,982	463,138	702,747
CDBG Program Fund	813,857	1,002,754	1,102,754	491,929
WIC Program Fund	1,537,596	1,997,821	1,993,801	1,929,742
Cemetery Operations Fund	139,456	162,855	157,913	238,655
PEG Funds	-	250,000	50,000	200,000
Permanent Funds				
Cemetery Perpetual Care Fund	-	-	-	-
Capital Improvement Funds				
General Capital Projects	570,946	285,100	285,100	368,746
Water Wastewater Capital Projects	880,820	741,261	741,261	433,115
Drainage Utility Capital Projects	135,527	114,040	114,040	66,633
Enterprise Funds				
Water/Wastewater Utility Fund	28,595,046	31,726,821	32,184,821	32,183,705
Drainage Utility Fund	2,702,390	2,781,268	2,781,269	3,221,836
Electric Utility Fund	49,986,473	55,056,234	52,903,334	56,039,722
Municipal Airport Fund	386,822	391,548	403,625	419,161
Waste Collection Utility Fund	2,454,052	3,132,228	2,694,403	3,407,213
Transit Fund	252,391	326,114	326,114	521,801
Total	150,206,900	167,253,028	164,231,415	172,929,200

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

CONSOLIDATED FUND BALANCE COMPARISON

	Actual Fiscal Year 2012-13	Approved Fiscal Year 2013-14	Estimated Fiscal Year 2013-2014	Proposed Fiscal Year 2014-15
Governmental Funds				
General Fund	16,972,194	14,662,251	15,933,056	12,886,183
Debt Service Fund	7,046,419	7,587,498	8,028,861	8,808,544
Special Revenue Funds				
Hotel Occupancy Tax Fund	662,177	232,468	294,468	156,737
Municipal Court Technology Fund	152,201	156,226	65,226	65,251
Municipal Court Security Fee Fund	128,792	143,193	118,193	130,363
Municipal Court Juvenile Fee Fund	15,963	7,554	8,554	983
Municipal Court Efficiency Fee Fund	-	22,000	22,000	44,000
Seized Assets Fund	81,749	85,349	61,130	64,730
TIRZ #2, #3, #5, TRZ #1, TIZ #1	13,437	(14,516)	98,680	217,804
CDBG Program Fund	-	-	-	-
WIC Program Fund	-	707	-	-
Cemetery Operations Fund	3,132	(2,062)	1,580	26
PEG Funds	334,683	174,683	374,683	264,683
Permanent Funds				
Cemetery Perpetual Care Fund	1,048,300	1,063,300	1,056,300	1,064,300
Capital Improvement Funds				
General Capital Projects	130,410	252,060	252,060	349,898
Water Wastewater Capital Projects	1,297,218	1,347,218	1,347,218	1,397,218
Drainage Utility Capital Projects	624,467	674,467	683,127	733,127
Enterprise Funds				
Water/Wastewater Utility Fund	8,331,194	8,331,532	7,673,532	7,794,499
Drainage Utility Fund	974,072	1,010,749	1,069,325	919,207
Electric Utility Fund	4,744,153	5,782,710	5,313,012	6,388,047
Municipal Airport Fund	65,203	65,203	55,253	55,990
Waste Collection Utility Fund	1,074,234	567,016	1,115,315	580,590
Transit Fund	74,761	74,761	74,761	4,074
Total	43,774,760	42,224,368	43,646,335	41,926,253

City of San Marcos
Property Tax Valuation and Revenue
2014-15 Annual Budget

Total Market Value			$ 3,394,045,225
Less: Exemptions & Exempt Properties			-
Net Taxable Assessed Valuations			$ 3,394,045,225

Assessed Value X	$0.5302 Tax Rate		$ 17,995,228
98.00%	Collection Rate		$ 17,635,323
2.00%	Delinquent Rate		$ 359,905
Total Taxes To Be Collected:			
Current Collections			$ 17,635,323
Delinquent Collections	65.00%		233,938
Penalties and Interest	35.00%		125,967
			$ 17,995,228
Division of Tax Rate:			
Debt Service	45.0019%	$ 0.2386	$ 8,098,192
O & M	54.9981%	0.2916	9,897,036
	100.0000%	$ 0.5302	$ 17,995,228

General Fund Detail:		**Debt Service Fund Detail:**	
Current Ad Valorem	$ 9,067,831	Current Ad Valorem	$ 7,936,228
TIRZ	$ 631,264	Delinquent	105,276
Delinquent	128,661	Penalties	56,687
Penalties	69,279		$ 8,098,192
	$ 9,897,036		
One-cent equals:	$ 339,405		

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

GENERAL FUND
FINANCIAL FORECAST

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Operating Revenues					
Sales Taxes	24,094,893	24,817,740	25,810,449	26,584,763	27,382,306
Ad Valorem Taxes	8,319,089	10,023,342	10,337,587	10,253,355	10,357,860
Other Taxes	7,808,968	7,672,766	7,851,107	8,085,282	8,327,326
Licenses and Permits	2,309,648	2,423,956	2,555,878	2,816,359	3,077,201
Fines and Penalties	1,616,459	1,517,628	1,459,980	1,483,331	1,482,683
Interest Income	61,000	61,000	61,000	61,000	61,000
Cultural and Recreational	845,851	800,544	816,698	839,906	867,123
Revenue from Other Agencies	433,619	442,330	451,456	451,456	451,456
Charges from Current Services	284,067	283,955	298,760	314,065	328,870
Other Revenue	890,144	924,380	1,082,064	1,153,788	1,219,825
Reimbursements from Other Funds	4,502,868	4,502,868	4,535,665	4,535,665	4,535,665
Total Operating Revenues	51,166,606	53,470,508	55,260,645	56,578,971	58,091,316
Operating Expenditures					
Personnel Services	35,447,123	38,477,566	39,631,893	40,820,850	42,045,475
Contracted Services	5,531,327	5,714,172	5,828,455	5,945,024	6,063,925
Materials and Supplies	3,622,363	4,009,244	4,089,429	4,171,217	4,254,642
Other Charges	2,224,014	2,636,617	2,689,350	2,743,137	2,798,000
Social Services	410,000	411,100	411,100	411,100	411,100
Operating Transfers	1,517,114	1,804,324	1,804,324	1,804,324	1,804,324
Total Operating Expenditures	48,751,941	53,053,023	54,454,551	55,895,652	57,377,465
Operating Income/ (Loss)	2,414,665	417,485	806,094	683,318	713,850
One-Time Revenues					
Prior Period Adjustment	-	-	-	-	-
Other Revenue	-	-	-	-	-
One-Time Expenses					
One-Time Operating Transfers	-	-	796,800	-	-
Economic Development Incentives	737,000	900,000	50,000	50,000	50,000
Capital Outlay and Maintenance	2,716,803	2,564,357	2,564,357	2,564,357	2,564,357
Prior Period Adjustment	-	-	-	-	-
Net Change in Fund Balance	(1,039,138)	(3,046,872)	(2,605,063)	(1,931,039)	(1,900,507)
Beginning Unreserved Fund Balance	16,972,194	15,933,056	12,886,183	10,281,120	8,350,082
Ending Unreserved Fund Balance	15,933,056	12,886,183	10,281,120	8,350,082	6,449,575
Percentage of Operating Expenditures	33.7%	25.1%	19.5%	15.4%	11.6%
Days of Operation	123	92	71	56	42

THE CITY OF
SAN MARCOS

CITY OF SAN MARCOS

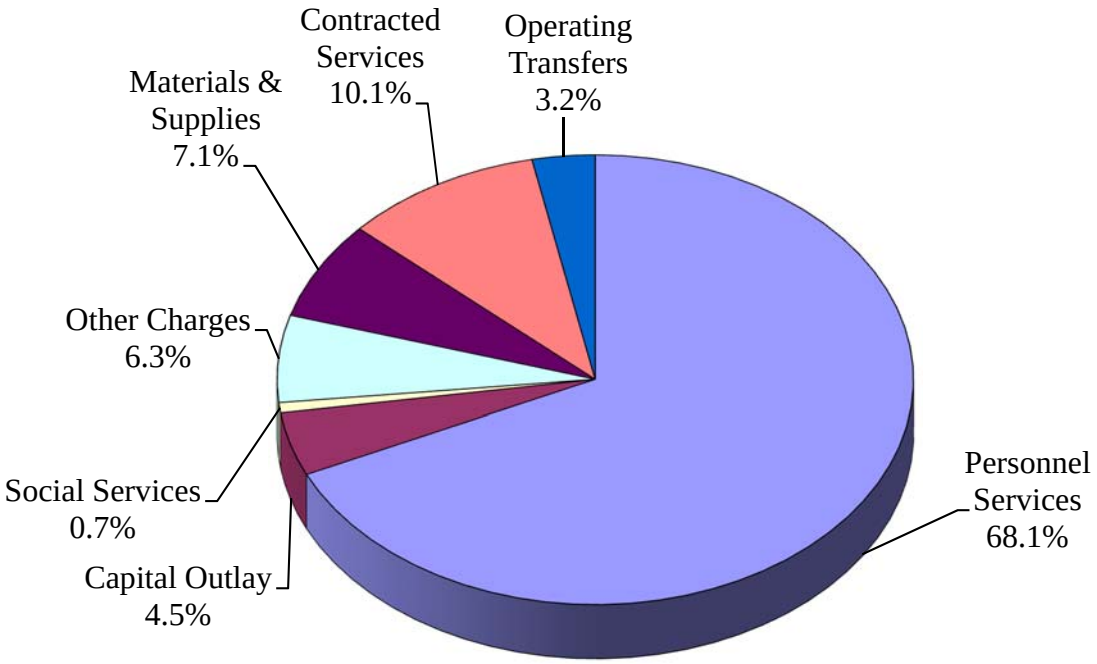
2014-15 ANNUAL BUDGET

GENERAL FUND

	Actual 2012/2013	Approved 2013/2014	Estimated 2013/2014	Proposed 2014/2015
Beginning Unreserved Fund Balance	**14,924,787**	**16,972,194**	**16,972,194**	**15,933,056**
Operating Revenues				
Property Taxes	7,478,619	8,319,089	8,319,089	10,023,342
Sales Tax	22,852,364	23,294,893	24,094,893	24,817,740
Franchise Taxes and other Fees	7,566,853	7,928,969	7,808,968	7,672,766
Licenses and Permits	2,129,320	1,706,649	2,309,648	2,423,956
Fines and Penalties	1,440,635	1,778,459	1,616,459	1,517,628
Interest Income	72,637	61,000	61,000	61,000
Cultural and Recreational	735,310	875,848	845,851	800,544
Reimbursement from Other Agencies	443,658	432,119	433,619	442,330
Current Services	231,554	442,242	284,067	283,955
Other Revenue	919,214	856,835	890,144	924,380
Reimbursement from Other Funds	4,375,895	4,502,868	4,502,868	4,502,868
Total Operating Revenue	**48,246,058**	**50,198,971**	**51,166,606**	**53,470,508**
Total Funds Available	**63,170,845**	**67,171,164**	**68,138,800**	**69,403,563**
Operating Expenditures				
Personnel Services	32,448,223	35,484,110	35,447,123	38,477,566
Contracted Services	4,450,435	5,576,953	5,531,327	5,714,172
Materials and Supplies	3,153,516	3,622,363	3,622,363	4,009,244
Other Charges	1,601,704	2,274,014	2,224,014	2,636,617
Social Services	400,742	410,000	410,000	411,100
Operating Transfers	1,659,684	1,524,679	1,517,114	1,804,324
Total Operating Expenditures	**43,714,304**	**48,892,110**	**48,751,941**	**53,053,023**
One-Time Expenses				
One-Time Operating Transfers	-	-	-	-
Economic Development Incentives	721,234	900,000	737,000	900,000
Capital Outlay and Maintenance	1,763,114	2,716,803	2,716,803	2,564,357
Prior Period Adjustments	-	-	-	-
One-Time Expenditures	**2,484,348**	**3,616,803**	**3,453,803**	**3,464,357**
Total Expenditures	**46,198,652**	**52,508,913**	**52,205,744**	**56,517,380**
Ending Unreserved Fund Balance	**16,972,194**	**14,662,251**	**15,933,056**	**12,886,183**
Fund Balance as a Percentage of Operating Expenditures	40.36%	30.95%	33.73%	25.14%
Days of Operation	147	113	123	92

City of San Marcos

2014-15 Annual Budget
General Fund



Division	Personnel Services	Contracted Services	Materials & Supplies	Other Charges	Operating Transfers	Capital Outlay	Social Services	Total
General Government	2,229,896	161,840	100,800	426,653				2,919,189
Human Resources	874,870	110,950	20,500	29,725				1,036,045
Finance	1,343,086	50,800	37,508	36,487				1,467,881
Municipal Court	601,785	59,480	24,906	16,710				702,881
Technology Services	1,335,889	177,020	34,592	65,274				1,612,775
Development Services	1,751,781	199,240	50,418	91,475				2,092,914
CIP	930,233	143,020	55,484	64,500				1,193,237
Fire Services	6,919,031	169,254	339,734	110,741				7,538,760
Police Services	12,667,797	456,348	837,618	102,782				14,064,545
Public Services	2,024,890	192,627	1,559,953	184,521				3,961,991
Community Services	7,230,938	1,512,847	942,631	102,786				9,789,202
Special Services	567,369	2,480,747	5,100	2,304,964	1,804,324	2,564,357	411,100	10,137,961
Total	38,477,565	5,714,173	4,009,244	3,536,618	1,804,324	2,564,357	411,100	56,517,381

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

GENERAL FUND PERSONNEL ROSTER

	Positions				Full Time Equivalent			
	Actual	Adopted	Actual	Proposed	Actual	Adopted	Actual	Proposed
General Fund	2012-13	2013-14	2013-14	2014-15	2012-13	2013-14	2013-14	2014-15
Administration	9	9	9	10	8.38	8.75	8.75	9.75
City Clerk	5	5	5	5	5.00	5.00	5.00	5.00
Legal	6	6	6	6	6.00	6.00	6.00	6.00
Human Resources	10	10	10	11	10.00	10.00	10.00	10.60
Finance	18	18	18	19	17.55	17.55	17.55	18.55
Municipal Court	12	12	13	13	10.48	10.48	9.82	9.82
Fire Services	70	70	70	73	70.00	70.00	70.00	73.00
Police	133	142	142	145	130.50	139.50	140.13	143.13
Development Services	20	23	19	20	20.00	21.96	19.00	20.00
GIS	0	0	4	4	0.00	0.00	2.96	2.96
CIP/Engineering	3	7	13	13	3.00	7.00	12.50	12.50
Public Services	28	28	28	33	27.50	27.50	28.00	33.00
Community Services	175	182.34	181.34	186.34	110.00	116.00	114.90	119.40
Information Technology	11	13	14	15	11.00	13.00	14.00	15.00
Total	500.34	525.34	531.84	552.84	429.41	452.74	458.60	478.70

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

GENERAL FUND

	Actual 2012/2013	Approved 2013/2014	Estimated 2013/2014	Proposed 2014/2015
Taxes				
Current Ad Valorem	7,382,128	7,780,947	7,780,947	9,191,611
TIRZ Allocation	-	371,760	371,760	631,264
Delinquent Ad Valorem	47,825	108,148	108,148	130,303
Penalties & Interest	48,666	58,234	58,234	70,163
Other Utility Franchise	1,277,746	1,348,490	1,348,490	1,375,460
Electric Franchise	3,768,253	3,957,596	3,757,596	3,545,807
Water and Wastewater Franchise	1,893,909	1,993,662	1,993,662	2,020,917
Telephone Franchise	98,569	109,114	109,114	110,205
Solid Waste Hauler Street Use/ Permit Fee	235,832	213,374	243,374	245,808
Sales Tax	22,852,364	23,294,893	24,094,893	24,817,740
Mixed Drink	292,544	306,732	356,732	374,569
Total	37,897,836	39,542,951	40,222,950	42,513,848
Licenses & Permits				
Professional & Occupational	50,160	56,158	56,158	59,445
Alcohol Permit	22,970	25,994	25,994	24,358
Pet Licenses	1,894	2,739	2,739	2,706
Building Permits	1,112,787	834,136	1,384,136	1,376,392
Permit Tech Fee	17,840	20,000	20,000	20,000
Mechanical Permits	42,005	39,503	42,503	45,548
Plumbing Permits	60,119	58,653	58,653	62,081
Sign Permits	10,359	8,254	8,254	9,452
Mobile Home Inspection	530	1,128	1,128	2,481
Zoning Permits	(1,600)	11,211	11,211	9,881
Electrical Permits	47,750	40,729	40,729	50,033
Certificate of Occupancy	4,320	11,123	11,123	5,956
Specific Use	(1,220)	886	886	(0)
Site Development Permit	153,682	158,206	158,206	158,829
Plat Review--Subdivision	-	21,414	21,414	3,275
Variances & Appeals	(1,210)	3,342	3,342	0
Construction Plan Review Fees	316,998	182,711	232,711	307,712
Temporary Food Service Facilities	664	260	260	784
Food Permits	194,787	136,074	136,075	189,337
Food Handler Certificates	19,595	29,842	29,842	18,091
Septic Tank Permits	2,125	4,163	4,163	3,745
Other Permits	12,414	6,231	6,231	8,386
Architectural Barrier Reviews	10,340	2,997	2,997	11,480
Moving Permits	90	120	120	110
Security Alarm Permits	26,866	25,621	25,621	25,754
Fire Prevention and Protection Permits	25,055	25,152	25,152	28,120
Total	2,129,320	1,706,649	2,309,648	2,423,956

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

GENERAL FUND

	Actual 2012/2013	Approved 2013/2014	Estimated 2013/2014	Proposed 2014/2015
Fines & Penalties				
Parking Fines	80,759	156,824	156,825	111,058
Traffic Fines	460,590	577,530	502,530	434,873
Municipal Court Technology Fines	2,086	2,298	2,298	2,877
Other	63,117	78,926	68,926	60,665
Complaints	325,209	284,946	284,946	312,402
Failure to Appear	-	359	359	(0)
Warrant Fee	33,519	44,858	44,858	32,623
False Alarm Fee	16,758	17,970	17,970	16,523
Defensive Driving Administrative Fee	11,838	17,660	17,660	19,609
Arrest Fee	83,893	60,735	60,735	76,252
Special Expense Fee	333,864	494,740	419,740	410,300
Dismissal Fee	10,390	18,828	18,828	18,782
Traffic Fee	10,008	13,444	11,444	10,439
Child Safety Fee	8,604	9,340	9,340	11,226
Total	1,440,635	1,778,459	1,616,459	1,517,628
Interest Income				
Interest Income	72,637	61,000	61,000	61,000
Total	72,637	61,000	61,000	61,000
Cultural and Recreational				
Softball/Athletic Program	6,217	55,820	15,820	9,051
Summer Fun Program Fees	45,814	53,770	53,770	50,182
Library Lost Materials	9,549	24,279	24,279	12,788
Library Fines	27,857	42,115	42,115	42,277
Library Cards	7,848	4,590	7,590	7,848
Library - Misc Fees	17,755	10,000	20,000	20,000
Special Events Fee	163	197	197	67
Aquatic	1,379	6,347	6,347	6,757
Building User Fee	121,195	80,836	80,836	115,528
San Marcos Youth Night	1,448	2,000	2,000	2,085
Swimming Lessons	32,866	41,669	41,669	29,462
Hays County Library Donation	80,000	85,696	85,696	81,544
Annual Entry Fees-Resident	91,143	121,231	111,231	112,066
Annual Entry Fees-Non Resident	60,190	74,307	74,307	63,625
Daily Entry Fees-Resident	34,758	50,368	40,368	34,337
Daily Entry Fees-Non Resident	9,516	24,585	24,585	9,491

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

GENERAL FUND

	Actual 2012/2013	Approved 2013/2014	Estimated 2013/2014	Proposed 2014/2015
Court Fees	803	1,308	1,308	772
Athletic Team Use Fees	12,746	26,114	26,113	16,398
Equipment Rental Fee	1,324	1,502	1,502	1,179
Aerobics Contracts Fee	76,542	64,574	79,574	85,308
Water Aerobics Contracts Fee	-	(0)	-	0
Instructional Contracts Fee	23,999	27,155	27,155	23,012
Lap Swim Fee	3,231	3,031	3,031	3,116
Senior Activities	-	1,058	1,058	9
Travel Programs Fee	21,077	18,781	20,781	19,825
Meeting Room Rental - Activity Center	42,253	45,403	45,402	46,109
Equipment Rental-PARD	4,933	4,808	4,808	5,083
AV Equipment Rental	703	590	590	763
Other Fees PARD	-	3,719	3,719	1,862
Total	735,310	875,848	845,851	800,544
Reimbursement from Other Agencies				
Land Sales	14,900	1,000	2,500	2,500
SWTSU - Watershed Protection Program	52,650	47,670	47,670	47,670
SMCISD - School Resource Officer Reim	166,732	164,982	164,982	164,982
Hays County Animal Services Contract Re	209,376	218,467	218,467	227,178
Total	443,658	432,119	433,619	442,330
Charges for Current Services				
Passport Fee	91,545	70,159	80,159	86,886
Animal Pound Charges	49,795	130,113	90,113	56,542
Animal Adoption Fees	34,470	68,175	53,175	34,470
Animal Vaccine - Microc	5,369	68,175	5,000	-
Vital Statistics - Births	37,389	35,145	35,145	39,608
Vital Statistics - Deaths	2,433	2,058	2,058	2,715
Police Fees - Various	12,333	11,065	11,065	12,255
Photographs	-	354	354	210
Criminal Record Name Check	20	-	-	3
Fleet Services	(1,800)	6,998	6,998	1,267
Fire Dept Revenue Rescue	-	50,000	-	50,000
Total	231,554	442,242	284,067	283,955
Other Revenues				
Auction Sales	137,066	37,589	37,589	83,922
Rebates	77,105	45,172	45,172	41,870
Sale of Maps	-	1,346	-	0
Sale of Materials & Services	148	645	645	243
Trolley Operations	-	344	-	-
Sale of P&Z Ordinances	-	234	234	155
Other	153,650	220,514	255,514	248,553
Loan Repayment - JQH	550,610	550,490	550,490	549,637
NSF Service Charge	635	500	500	-
Total	919,214	856,835	890,144	924,380

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

GENERAL FUND

	Actual 2012/2013	Approved 2013/2014	Estimated 2013/2014	Proposed 2014/2015
Reimbursement from Other Funds				
Water/Wastewater Utility Fund	2,560,133	2,594,816	2,594,816	2,594,816
Electric Utility Fund	1,574,735	1,604,735	1,604,735	1,604,735
Drainage Utility Fund	65,171	65,171	65,171	65,171
Capital Projects Fund	-	-	-	-
Insurance Liability Fund	-	-	-	-
Municipal Airport Fund	-	-	-	-
WIC Program Fund	170,662	238,146	238,146	238,146
Solid Waste Fund	-		-	
Cemetery Operations Fund	5,194	-	-	-
Total	4,375,895	4,502,868	4,502,868	4,502,868
Total Operating Revenues	**48,246,058**	**50,198,971**	**51,166,606**	**53,470,508**
Total Revenues	**48,246,058**	**50,198,971**	**51,166,606**	**53,470,508**

Recap of Revenues:				
Taxes	37,897,836	39,542,951	40,222,950	42,513,848
Licenses & Permits	2,129,320	1,706,649	2,309,648	2,423,956
Fines & Penalties	1,440,635	1,778,459	1,616,459	1,517,628
Interest Income	72,637	61,000	61,000	61,000
Cultural and Recreational	735,310	875,848	845,851	800,544
Reimbursement from Other Agencies	443,658	432,119	433,619	442,330
Charges for Current Services	231,554	442,242	284,067	283,955
Other Revenue	919,214	856,835	890,144	924,380
Reimbursements from Other Funds	4,375,895	4,502,868	4,502,868	4,502,868
One-Time Revenues	-	-	-	-
Total Revenues	**48,246,058**	**50,198,970**	**51,166,606**	**53,470,508**

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

GENERAL FUND

	Actual 2012/2013	Approved 2013/2014	Estimated 2013/2014	Proposed 2014/2015
General Government				
City Manager				
Personnel Services	823,530	1,049,306	1,049,306	1,119,851
Contracted Services	9,044	10,345	10,345	12,200
Materials and Supplies	13,269	15,300	15,300	18,300
Other Charges	51,756	46,384	46,384	54,796
Total	897,599	1,121,335	1,121,335	1,205,147
City Clerk				
Personnel Services	320,895	362,232	362,232	383,436
Contracted Services	65,749	79,680	79,680	66,500
Materials and Supplies	30,493	66,900	66,900	67,400
Other Charges	38,126	34,613	34,613	37,613
Total	455,263	543,425	543,425	554,949
City Council				
Personnel Services	5,161	9,633	9,633	12,931
Contracted Services	3,120	7,920	7,920	8,280
Materials and Supplies	3,713	6,000	6,000	6,000
Other Charges	208,333	276,800	276,800	323,050
Total	220,327	300,353	300,353	350,261
Legal				
Personnel Services	684,227	692,722	692,722	713,679
Contracted Services	61,284	74,860	74,860	74,860
Materials and Supplies	6,146	9,100	9,100	9,100
Other Charges	8,018	11,194	11,194	11,194
Total	759,676	787,876	787,876	808,833
Total General Government	**2,332,864**	**2,752,989**	**2,752,989**	**2,919,189**

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

GENERAL FUND

	Actual 2012/2013	Approved 2013/2014	Estimated 2013/2014	Proposed 2014/2015
Human Resources Department				
Human Resources				
Personnel Services	770,436	797,807	797,807	874,870
Contracted Services	74,625	110,950	110,950	110,950
Materials and Supplies	20,257	20,500	20,500	20,500
Other Charges	16,998	29,725	29,725	29,725
Total	882,316	958,982	958,982	1,036,045
Total Human Resources	**882,316**	**958,982**	**958,982**	**1,036,045**
Finance Department				
Finance				
Personnel Services	1,283,310	1,216,958	1,216,958	1,343,086
Contracted Services	53,016	56,500	56,500	50,800
Materials and Supplies	30,686	32,464	32,464	37,508
Other Charges	29,464	33,487	33,487	36,487
Total	1,396,475	1,339,409	1,339,409	1,467,881
Total Finance Department	**1,396,475**	**1,339,409**	**1,339,409**	**1,467,881**
Muncipal Court				
Municipal Court				
Personnel Services	636,253	630,645	630,645	601,785
Contracted Services	59,520	57,210	57,210	59,480
Materials and Supplies	16,318	31,016	31,016	24,906
Other Charges	5,808	14,715	14,715	16,710
Total	717,898	733,586	733,586	702,881
Total Municipal Court	**717,898**	**733,586**	**733,586**	**702,881**

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

GENERAL FUND

	Actual 2012/2013	Approved 2013/2014	Estimated 2013/2014	Proposed 2014/2015
Technology Services				
Technology Services				
Personnel Services	829,824	1,137,016	1,037,016	1,335,889
Contracted Services	146,036	177,070	177,070	177,020
Materials and Supplies	33,658	34,689	34,689	34,592
Other Charges	45,137	63,124	63,124	65,274
Total	1,054,655	1,411,899	1,311,899	1,612,775
Total Technology Services	**1,054,655**	**1,411,899**	**1,311,899**	**1,612,775**
Development Services Department				
Development Services Admin				
Personnel Services	431,190	373,047	373,047	453,556
Contracted Services	33,661	175,710	175,710	24,510
Materials and Supplies	26,024	26,371	26,371	27,751
Other Charges	44,206	70,340	70,340	75,340
Total	535,081	645,468	645,468	581,157
Planning-Permit Division				
Personnel Services	660,758	704,333	704,333	779,866
Contracted Services	65,391	83,150	83,150	133,270
Materials and Supplies	-	-	-	-
Other Charges	11,305	5,285	5,285	5,635
Total	737,454	792,768	792,768	918,771
Inspections Division				
Personnel Services	250,476	336,925	336,925	341,577
Contracted Services	106,351	60,560	60,560	10,560
Materials and Supplies	9,511	11,984	11,984	13,517
Other Charges	1,325	3,000	3,000	2,000
Total	367,663	412,469	412,469	367,654
GIS Division				
Personnel Services	150,755	273,512	273,512	176,782
Contracted Services	-	900	900	30,900
Materials and Supplies	1,710	9,150	9,150	9,150
Other Charges	1,853	11,850	11,850	8,500
Total	154,318	295,412	295,412	225,332
Total Development Services Dept	**1,794,516**	**2,146,117**	**2,146,117**	**2,092,914**

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

GENERAL FUND

	Actual 2012/2013	Approved 2013/2014	Estimated 2013/2014	Proposed 2014/2015
Capital Improvements Department				
Capital Improvements Department				
Personnel Services	123,395	477,931	477,931	930,233
Contracted Services	46,697	142,459	142,459	143,020
Materials and Supplies	11,254	58,029	58,029	55,484
Other Charges	-	64,500	64,500	64,500
Total	181,346	742,919	742,919	1,193,237
Total Capital Improvemts Department	**181,346**	**742,919**	**742,919**	**1,193,237**
Fire Services Department				
Fire Operations				
Personnel Services	6,320,156	6,482,026	6,545,039	6,919,031
Contracted Services	80,436	110,577	110,577	169,254
Materials and Supplies	344,710	315,512	315,512	339,734
Other Charges	65,708	90,783	90,783	110,741
Total	6,811,011	6,998,898	7,061,911	7,538,760
Total Fire Services Department	**6,811,011**	**6,998,898**	**7,061,911**	**7,538,760**
Police Services Department				
Police Operations				
Personnel Services	11,325,065	11,966,307	12,066,307	12,667,797
Contracted Services	209,350	364,310	364,310	456,348
Materials and Supplies	782,982	840,327	840,327	837,618
Other Charges	78,811	102,782	102,782	102,782
Total	12,396,207	13,273,726	13,373,726	14,064,545
Total Police Services Department	**12,396,207**	**13,273,726**	**13,373,726**	**14,064,545**

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

GENERAL FUND

	Actual 2012/2013	Approved 2013/2014	Estimated 2013/2014	Proposed 2014/2015
Public Services Department				
Transportation Administration				
Personnel Services	421,845	452,020	452,020	498,916
Contracted Services	21,353	30,279	30,279	33,241
Materials and Supplies	17,372	20,990	20,990	18,114
Other Charges	117,835	148,093	148,093	171,103
Total	578,404	651,382	651,382	721,373
Traffic Control				
Personnel Services	420,500	427,013	427,013	448,600
Contracted Services	30,721	48,902	48,902	75,936
Materials and Supplies	292,333	233,343	233,343	205,870
Other Charges	2,556	3,838	3,838	4,338
Total	746,110	713,096	713,096	734,744
Streets				
Personnel Services	776,188	833,409	833,409	1,077,375
Contracted Services	65,695	82,773	82,773	83,450
Materials and Supplies	688,820	1,001,654	1,001,654	1,335,969
Other Charges	9,685	15,195	15,195	9,080
Total	1,540,388	1,933,031	1,933,031	2,505,873
Total Public Services Department	**2,864,902**	**3,297,509**	**3,297,509**	**3,961,990**

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

GENERAL FUND

	Actual 2012/2013	Approved 2013/2014	Estimated 2013/2014	Proposed 2014/2015
Community Services				
Community Services Admin				
Personnel Services	561,565	553,630	553,630	621,662
Contracted Services	800	900	900	900
Materials and Supplies	927	1,200	1,200	1,200
Other Charges	580	3,325	3,325	3,325
Total	563,872	559,055	559,055	627,087
Environmental Health				
Personnel Services	387,454	349,629	349,629	399,586
Contracted Services	21,794	28,180	28,180	28,170
Materials and Supplies	17,921	20,943	20,943	20,676
Other Charges	2,485	4,685	4,685	4,685
Total	429,654	403,437	403,437	453,117
Animal Services-Control				
Personnel Services	268,848	273,131	273,131	325,210
Contracted Services	15,251	22,500	22,500	23,234
Materials and Supplies	31,377	29,717	29,717	31,243
Other Charges	2,412	5,605	5,605	7,920
Total	317,888	330,953	330,953	387,607
Animal Services- Shelter				
Personnel Services	390,717	451,734	451,734	476,262
Contracted Services	58,135	79,893	79,893	73,925
Materials and Supplies	60,395	121,044	121,044	124,587
Other Charges	1,592	6,845	6,845	7,755
Total	510,838	659,516	659,516	682,529
Library				
Personnel Services	1,189,540	1,270,130	1,270,130	1,337,076
Contracted Services	34,658	47,669	47,669	41,669
Materials and Supplies	31,851	32,580	32,580	32,580
Other Charges	16,962	17,283	17,283	18,654
Total	1,273,012	1,367,662	1,367,662	1,429,979
Neighborhood Services				
Personnel Services	525,295	632,626	632,626	643,047
Contracted Services	56,693	68,823	68,823	68,894
Materials and Supplies	64,649	72,659	72,659	62,626
Other Charges	10,306	10,571	10,571	10,586
Total	656,943	784,679	784,679	785,153

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

GENERAL FUND

	Actual 2012/2013	Approved 2013/2014	Estimated 2013/2014	Proposed 2014/2015
Parks & Recreation				
Personnel Services	1,530,983	1,896,914	1,796,914	2,067,308
Contracted Services	276,789	406,950	406,950	382,992
Materials and Supplies	290,622	237,663	237,663	234,246
Other Charges	16,439	21,784	21,784	26,534
Total	2,114,834	2,563,311	2,463,311	2,711,080
Activity Center				
Personnel Services	461,422	522,953	522,953	581,290
Contracted Services	14,997	23,200	23,200	58,200
Materials and Supplies	75,859	89,760	89,760	89,760
Other Charges	952	3,500	3,500	3,500
Total	553,230	639,413	639,413	732,750
Outdoor Pool				
Personnel Services	-	100,308	100,308	100,562
Materials and Supplies	-	39,000	39,000	39,000
Total	-	139,308	139,308	139,562
Facilities & Grounds				
Personnel Services	301,925	-	-	-
Contracted Services	717,196	712,402	712,402	712,402
Materials and Supplies	195,224	174,709	174,709	170,572
Other Charges	-	-	-	-
Total	1,214,345	887,111	887,111	882,974
Park Rangers				
Personnel Services	233,236	234,291	234,291	238,112
Contracted Services	-	504	504	1,320
Materials and Supplies	9,289	16,272	16,272	13,772
Other Charges	1,648	4,000	4,000	4,440
Total	244,174	255,067	255,067	257,644
Fleet Services				
Personnel Services	337,959	428,078	428,078	440,822
Contracted Services	6,710	11,141	11,141	11,141
Materials and Supplies	38,650	48,387	48,387	122,369
Other Charges	3,409	15,387	15,387	15,387
Total	386,728	502,993	502,993	589,719
PARD Contract Programs				
Contracted Services	84,719	100,000	100,000	110,000
Total	84,719	100,000	100,000	110,000
Total Community Services	**8,350,236**	**9,192,505**	**9,092,505**	**9,789,202**

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

GENERAL FUND

	Actual 2012/2013	Approved 2013/2014	Estimated 2013/2014	Proposed 2014/2015
General Services				
Social Services				
Social Services	400,742	410,000	410,000	411,100
Total	400,742	410,000	410,000	411,100
Special Services				
Personnel Services	25,315	547,844	547,844	567,369
Contracted Services	2,030,644	2,400,636	2,355,010	2,480,747
Materials and Supplies	7,496	5,100	5,100	5,100
Other Charges	807,996	1,155,321	1,105,321	1,404,964
Operating Transfers	1,659,684	1,524,679	1,517,114	1,804,324
Economic Development Incentives	721,234	900,000	737,000	900,000
Capital Outlay and Maintenance	1,763,114	2,716,803	2,716,803	2,564,357
Prior Period Adjustments	-	-	-	-
Total	7,015,483	9,250,383	8,984,192	9,726,861
Total General Services	**7,416,225**	**9,660,383**	**9,394,192**	**10,137,961**
Total General Fund Expenditures	**46,198,652**	**52,508,922**	**52,205,744**	**56,517,380**

Summary of Expenditures by Services				
General Government	2,332,864	2,752,989	2,752,989	2,919,189
Human Resources	882,316	958,982	958,982	1,036,045
Finance	1,396,475	1,339,409	1,339,409	1,467,881
Municpal Court	717,898	733,586	733,586	702,881
Technology Services	1,054,655	1,411,899	1,311,899	1,612,775
Development Services	1,794,516	2,146,117	2,146,117	2,092,914
CIP	181,346	742,919	742,919	1,193,237
Fire Services	6,811,011	6,998,898	7,061,911	7,538,760
Police Services	12,396,207	13,273,726	13,373,726	14,064,545
Public Services	2,864,902	3,297,509	3,297,509	3,961,990
Community Services	8,350,236	9,192,505	9,092,505	9,789,202
General Services	7,416,225	9,660,383	9,394,192	10,137,961
Total General Fund Expenditures	**46,198,652**	**52,508,922**	**52,205,744**	**56,517,380**

City Manager Office

City Manager	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
City Manager	1	1	1	1	1.00	1.00	1.00	1.00
Assistant City Manager	1	1	1	1	1.00	1.00	1.00	1.00
Assistant City Manager/CFO	1	1	1	1	1.00	1.00	1.00	1.00
Director of Communications	1	1	1	1	1.00	1.00	1.00	1.00
Economic Development Projects Coordinator	1	1	1	1	1.00	1.00	1.00	1.00
CMO Executive Assistant, Sr.	1	1	1	1	1.00	1.00	1.00	1.00
Communications Specialist II	0	0	0	1	0.00	0.00	0.00	1.00
Communications Specialist	1	1	1	1	1.00	1.00	1.00	1.00
CMO Executive Assistant	1	1	1	1	1.00	1.00	1.00	1.00
Video Technician	1	1	1	1	0.38	0.75	0.75	0.75
Total	9	9	9	10	8.38	8.75	8.75	9.75

Mission Statement

The Administration office is responsible for the administration of the City of San Marcos organization including implementing the budget, policies and programs of the City Council. The Administrative staff provides assistance to the Mayor and City Council and other departments, liaison to citizens, businesses and other agencies, economic development coordination, and public information.

Expenditures by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	823,530	1,049,306	1,049,306	1,119,851
Contracted Services	9,044	10,345	10,345	12,200
Materials and Supplies	13,269	15,300	15,300	18,300
Other Charges	51,756	46,384	46,384	54,796
Capital Outlay	0	0	0	0
Total	897,599	1,121,335	1,121,335	1,205,147

Goals and Objectives

- To provide leadership and oversight to ensure that the City Council's priorities, policies, and programs are successfully implemented and effectively managed. Staff is committed to focusing on the City Council's five (5) strategic initiatives as established during the City Council Retreat and Budget Policy Statement Workshops.
- To continue to expand communications between city government and its citizens.

- To respond with excellent customer service in a timely fashion to City Council, citizen's inquiries and requests.

What We Accomplished in 2013-14

- Formulation and implementation of City Budget and Financial Policies to encourage sound fiscal management.
- Update and implement Capital Improvements Program.
- Budget Policy Statement.
- Implemented quarterly meetings with SMCISD and the Planning & Zoning Commission.
- Year long process and adoption of the Comprehensive Plan River Runs Through Us.
- Comp Plan Implementation Oversight Committee and Annual Report.
- LCRA Ferguson Plant - Partner in LCRA Ferguson Plant and Bond Sale $18M.
- Implementation of Advanced Meter Infrastructure (AMI).
- HCPUA.
- HCP-River Plan and FY 14 San Marcos River Implementation Plan.
- Municipal Court Relocation.
- Review and implement Impact Fee.
- Smoking Ordinance.
- Automated Meter Reading (AMI).
- Core 4 and Youth Services Manager.
- Safe Passages.
- Neighborhood Parking Initiative.
- Project Upland.
- Crossroads Dedication.
- Green Waste Cart Pilot Program.
- Keep San Marcos Beautiful Board.
- IT Governance Committee.
- GIS Steering Committee.
- Microsoft conversion.
- Benefits Study and Renewal.
- Management Team Hires:
    - Police Chief
    - Communications Director

What We Plan to Accomplish in 2014-15

- Oversight of City organization including operations, maintenance and planning for future needs.
- Implementation of City Council's 3 Strategic Initiatives.
- Implement Budget, Financial Policies & CIP.
- Continue to review and revise Land Development Code changes to achieve more business-friendly processes.
- Continuing implementation of HCPUA and explore long-term water supplies.
- Formulation of Bond Task Force to review city infrastructure & maintenance.
- Formulate EMS Plan.
- CIP Projects: Quiet Zones
    - Sidewalk Program
    - IH35 Intersection Improvements: Highway 80; Aquarena Springs Drive
    - Transportation Master Plan

    - Drainage Master Plan
    - Water/Wastewater Master Plans
- Hunter Road Widening and Improvements.
- N LBJ Improvements – Sessom to Holland.
- Continue HCP River Projects.
- Citizen's Civic Academy.
- Meet & Confer.
- Community Survey.
- Meter Services.
- Wayfinding.
- Automated Vehicle Locator.

Performance Measures

	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Maintenance of High Bond Rating	Standard & Poor & Moody's	A+,A A-1, A-2	AA-,A+ A-1, A-1	AA-,A+ A-1, A-1
Communications:				
• Presentations-As requested by Council	#/ year	25	28	30
• Press Releases	#/ year	652	670	680
• Publications	#/ year	20	25	30
City Awards				
• Nominations	#	6	6	6
• Awards Received	#	2	3	3
Citizen Concerns Addressed	#/Month	2,000	2,000	600
Special Projects	#/ year	12	14	15

Department Detail

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
Fund 100 - General Fund						
Department 100 - City Manager						
51100	Salaries	614,623	771,056	771,056	811,687	5.3%
51110	Workmen'Scompensation	418	559	559	842	50.6%
51120	Overtime	1,118	676	676	696	3.0%
51190	Medicare	8,928	11,529	11,529	12,127	5.2%
51200	City Fica	31,071	41,667	41,667	43,449	4.3%
51210	City Tmrs	107,663	147,193	147,193	157,572	7.1%
51220	City Medical/Hospital Insuranc	40,724	53,262	53,262	69,478	30.4%
51300	Stability Pay	3,344	4,164	4,164	4,200	0.9%
51350	Car Allowance	15,641	19,200	19,200	19,800	3.1%
	Total Personnel Services	823,530	1,049,306	1,049,306	1,119,851	6.7%
52100	Printing & Publications	1,461	2,000	2,000	2,000	0.0%
52110	Telephone	4,039	5,220	5,220	7,200	37.9%
52160	Professional Services	3,545	3,000	3,000	3,000	0.0%
52391	Software License & Maintenance	-	125	125	-	-100.0%
	Total Contracted Services	9,044	10,345	10,345	12,200	17.9%
53150	Supplies-Other	10,598	10,000	10,000	14,000	40.0%
53160	Supplies-Office	2,559	3,500	3,500	3,500	0.0%
53180	Postage	113	1,800	1,800	800	-55.6%
	Total Materials and Supplies	13,269	15,300	15,300	18,300	19.6%
54140	Dues & Subscriptions	8,733	6,834	6,834	9,741	42.5%
54340	Professional Development	21,474	19,200	19,200	15,815	-17.6%
54342	Meals	7,154	10,550	10,550	11,750	11.4%
54343	Travel	14,396	9,800	9,800	17,490	78.5%
	Total Other Charges	51,756	46,384	46,384	54,796	18.1%
Total Administration		897,599	1,121,335	1,121,335	1,205,147	7.5%

City Clerk

City Clerk	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
City Clerk	1	1	1	1	1.00	1.00	1.00	1.00
Deputy City Clerk	1	1	1	1	1.00	1.00	1.00	1.00
Deputy Local Registrar	1	1	1	1	1.00	1.00	1.00	1.00
Records Management Program Administrator	1	1	1	1	1.00	1.00	1.00	1.00
Passport Administrator	1	1	1	1	1.00	1.00	1.00	1.00
Total	5	5	5	5	5.00	5.00	5.00	5.00

Mission Statement

The City Clerk's office is primarily responsible for giving notice and recording City Council meetings, is designated responsible for certain official records and documents of the City, including minutes of the City Council, ordinances and resolutions, deeds and easements, contracts, birth and death certificate records, the computerized indexing of Council actions and Board appointments, computerized code, keeps abreast of legislative changes in elections, administers all City elections, and the City's Records Management program, provides support services to the City Council, and responds to requests made by the City Manager affecting the daily business operation of the City.

Expenditures by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	320,895	362,232	362,232	383,436
Contracted Services	65,749	79,680	79,680	66,500
Materials and Supplies	30,493	66,900	66,900	67,400
Other Charges	38,126	34,613	34,613	37,613
Capital Outlay	0	0	0	0
Total	455,263	543,425	543,425	554,949

Goals and Objectives

- Provide exceptional external customer service with concern, respect, friendly/courteous behavior and patience.
- Provide exceptional internal customer service by fostering a team-oriented environment.
- Promote transparency by improved public access to municipal records and other information.
- Maintain timely and accurate communications with the Council and assist Council in fulfilling its duties and responsibilities.
- Administer successful City wide Elections

What We Accomplished in 2013-14

- Upgraded to a new Agenda Software and successfully implemented and trained users throughout the organization.
- Vitals Department received the 5-Star rating from Texas Department of Health and Vital Statistics
- Completed Minute Indexing and is currently up to date
- Held a successful Charter Election and codified all citizen approved amendments.
- Coordinated Sunset Advisory Commission appointments and currently supporting Commissioners as they fulfill their charge.
- Updated Board and Commission Member Absence from Meetings Ordinance
- Drafted Procedure Manuals for: Petitions, Vitals, Passports, and Open Records.
- Redeveloped the Emergency Management Program for Record's Archives.

What We Plan to Accomplish in 2014-15

- Receive another successful audit by the U.S. Department of State for Passports.
- Attainment of a 5 Star rating from the Texas Department of Health and Vital Statistics.
- Successful completion and submission of Sunset Advisory Commission Report to the Council.
- Obtain Texas Registered Municipal Clerk Certification by City Clerk.
- Continued training for recertification of City Clerk and Deputy City Clerk.
- Conduct follow-up training for Legistar Users to ensure 100% of all Users have had sufficient training.
- Organize a City wide voter education media campaign with the assistance of the Communications Department.
- Plan and organize the annual State of the City Event.
- Plan and organize Annual Women's Hall of Fame Event.
- Plan and organize Annual Board and Commission Members reception.
- Facilitate annual Board and Commission member orientation.

Performance Measures

	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Support City Council Meetings:				
Prepare agendas, order meals		65	65	65
Transcribe minutes		35	35	35
Execution of Agreements/Contracts		120	205	205
Execution of Ordinances		45	45	45
Execution of Resolutions	Count	120	120	120
Prepare proclamations, certificates, awards		200	200	200
Travel arrangements		30	30	30
Financial reconciliations		30	30	30
Correspondence, RSVP, Calendar entry		1,000	1,000+	1,000+
Maintain Official Records:				
# of code supplements submitted	Volumes	18	19	20
# of code supplements updated on website	Count	18	19	20
Public and Legal Notices, advertisements				
City Boards & Commissions:				
Active Board Members	Count	200	210	210
Active Board/Committees		24	25	28
Records Management For Departments:				
Active Records Stored	Boxes	0	3,055	3,085
Destruction Of Records	Boxes	0	187	150
Map Records Stores	Boxes	0	414	0
*Maps are being scanned & stored electronically in departments/not in Laserfiche yet.				
Telephone, In-Person Requests, Search Records	Count	400	425	450
Copies Provided		3,000	3,000	3,000
Passport Services: Process Applications	Count	3,095	3,250	3,500
Preparations for Special Events, gifts, flowers, etc	Count	180	200	210
Vital Statistics Records:				
Record of submitted birth/death records				
Birth certificates printed	Count	1,974	1,699	2,000
Death certificates printed		2,750	1,775	1,780
*New hospital in Kyle				
Laserfiche electronic conversion of Council records (To date, 163 volumes out of 180 volumes are in Laserfiche)	Volumes	0	6	7

Department Detail

Fund 100 - General Fund
Department 103 - City Clerk

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	224,366	223,434	223,434	233,459	4.5%
51110	Workmen'Scompensation	156	163	163	243	49.1%
51120	Overtime	2,581	34,970	34,970	36,019	3.0%
51190	Medicare	3,260	3,856	3,856	4,020	4.3%
51200	City Fica	13,939	16,490	16,490	17,191	4.3%
51210	City Tmrs	40,996	46,177	46,177	49,371	6.9%
51220	City Medical/Hospital Insuranc	28,285	29,590	29,590	35,340	19.4%
51300	Stability Pay	712	952	952	1,192	25.2%
51350	Car Allowance	6,600	6,600	6,600	6,600	0.0%
	Total Personnel Services	320,895	362,232	362,232	383,436	5.9%
52100	Printing & Publications	20,397	20,000	20,000	21,500	7.5%
52110	Telephone	4,433	3,780	3,780	4,700	24.3%
52160	Professional Services	673	300	300	300	0.0%
52390	Maint Contract-Office Equip	-	1,000	1,000	1,000	0.0%
52391	Software License & Maintenance	22,843	19,600	19,600	4,000	-79.6%
52450	Election Expenses	17,403	35,000	35,000	35,000	0.0%
	Total Contracted Services	65,749	79,680	79,680	66,500	-16.5%
53150	Supplies-Other	14,427	14,500	14,500	7,000	-51.7%
53152	Supplies-Records Mngmt	7,592	20,000	20,000	20,000	0.0%
53153	Supplies-Vitals	1,759	7,000	7,000	7,000	0.0%
53160	Supplies-Office	4,139	21,400	21,400	21,400	0.0%
53***	Supplies-Special Events				5,000	100.0%
53***	Supplies-Food/Beverage				3,000	100.0%
53180	Postage	2,577	4,000	4,000	4,000	0.0%
	Total Materials and Supplies	30,493	66,900	66,900	67,400	0.7%
54140	Dues & Subscriptions	776	440	440	620	40.9%
54250	Legal Notices	12,096	10,000	10,000	10,000	0.0%
54340	Professional Development	6,954	9,280	9,280	6,730	-27.5%
54342	Meals	2,896	1,400	1,400	6,333	352.4%
54343	Travel	6,843	8,493	8,493	8,930	5.1%
54352	Community Relations	8,561	5,000	5,000	5,000	0.0%
	Total Other Charges	38,126	34,613	34,613	37,613	8.7%
Total City Clerk		455,263	543,425	543,425	554,949	2.1%

City Council

Mission Statement

The goals of the City Government are to safeguard the health, safety and welfare of the City's residents, provide for a high quality of life, foster intergovernmental liaison and communication, encourage responsible citizenship, promote sound community and economic development, conserve and protect the City's natural resources and environment.

Expenditures by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	5,161	9,633	9,633	12,931
Contracted Services	3,120	7,920	7,920	8,280
Materials and Supplies	3,713	6,000	6,000	6,000
Other Charges	208,333	276,800	276,800	323,050
Capital Outlay	0	0	0	0
Total	220,327	300,353	300,353	350,261

Department Detail

Fund 100 - General Fund
Department 104 - City Council

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51110	Workmen'Scompensation	-	86	86	171	98.8%
51190	Medicare	978	1,808	1,808	2,417	33.7%
51200	City Fica	4,183	7,739	7,739	10,343	33.6%
	Total Personnel Services	5,161	9,633	9,633	12,931	34.2%
52110	Telephone	3,120	7,920	7,920	8,280	4.5%
	Total Contracted Services	3,120	7,920	7,920	8,280	4.5%
53154	Supplies-Council	3,713	6,000	6,000	6,000	0.0%
	Total Materials and Supplies	3,713	6,000	6,000	6,000	0.0%
54141	Council Dues and Subscriptions	19,798	24,000	24,000	28,250	17.7%
54500	Council Related Items	62,588	60,000	60,000	60,000	0.0%
54509	Specialized Council Travel	-	20,000	20,000	20,000	0.0%
54510	Council Travel-Mayor	9,252	18,000	18,000	18,000	0.0%
54511	Council Travel-Place 1	11,176	12,000	12,000	12,000	0.0%
54512	Council Travel-Place 2	7,768	12,000	12,000	12,000	0.0%
54513	Council Travel-Place 3	9,009	12,000	12,000	12,000	0.0%
54514	Council Travel-Place 4	9,922	12,000	12,000	12,000	0.0%
54515	Council Travel-Place 5	9,481	12,000	12,000	12,000	0.0%
54516	Council Travel-Place 6	13,830	12,000	12,000	12,000	0.0%
54518	Mayor - Comp / Reimb	11,700	14,400	14,400	20,400	41.7%
54519	Place 1 - Comp / Reimb	8,524	11,400	11,400	17,400	52.6%
54520	Place 2 - Comp / Reimb	1,920	11,400	11,400	17,400	52.6%
54521	Place 3 - Comp / Reimb	8,700	11,400	11,400	17,400	52.6%
54522	Place 4 - Comp / Reimb	8,700	11,400	11,400	17,400	52.6%
54523	Place 5 - Comp / Reimb	8,700	11,400	11,400	17,400	52.6%
54524	Place 6 - Comp / Reimb	7,264	11,400	11,400	17,400	52.6%
	0	-	-	-	-	0.0%
	Total Other Charges	208,333	276,800	276,800	323,050	16.7%
Total City Council		220,327	300,353	300,353	350,261	16.6%

Legal

Legal	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
City Attorney	1	1	1	1	1.00	1.00	1.00	1.00
Assistant City Attorney	2	2	2	2	2.00	2.00	2.00	2.00
Contracts Manager	1	1	1	1	1.00	1.00	1.00	1.00
Administrative Coordinator	1	1	1	1	1.00	1.00	1.00	1.00
Administrative Assistant	1	1	1	1	1.00	1.00	1.00	1.00
Total	6	6	6	6	6.00	6.00	6.00	6.00

Mission Statement

The mission of the Legal Department is to provide high quality legal services to facilitate policy making by the City Council and City Manager, to ensure the legality of the City's actions, to promote compliance with City regulations, to manage the City's real property interests, to represent the City's interests in litigation and legislative matters, and to provide staffing for the Ethics Review and Charter Review Commissions.

Expenditures by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	684,227	692,722	692,722	713,679
Contracted Services	61,284	74,860	74,860	74,860
Materials and Supplies	6,146	9,100	9,100	9,100
Other Charges	8,018	11,194	11,194	11,194
Capital Outlay	0	0	0	0
Total	759,675	787,876	787,876	808,833

Goals and Objectives

- To assist the City Council and City Administration in achieving their lawful objectives.
- To provide all city departments with needed legal services and advice on a timely basis.
- To support the City Council by preparing and reviewing materials for council meetings; assist the City Clerk in the timely completion of agendas in accordance with council's expectations; and support other boards and commissions with legal services and legal advice.
- To assist city council and staff in the negotiation and preparation of economic development incentive agreements.
- To provide legal services pertaining to the purchase and sale of real property.
- To recommend and prepare amendments to update/improve the city's codes and ordinances.

What We Accomplished in 2013-14

- Assisted the City Council in finalizing 25 ballot propositions for the November 2013 special charter election.
- Provided legal support and advice for the adoption of a revised impact fee ordinance.
- Handled negotiation and filing of applications to transfer and exchange portions of the city's water and electric certificated service areas with Crystal Clear Water Supply Corporation and Pedernales Electric Cooperative.
- Provided legal support to city council subcommittees dealing with conditional use permits, municipal utility districts, public improvement districts, development agreements, the Lone Star Rail District.
- Assisted city staff in the preparation of interim amendments to the Land Development Code.
- Provided legal support to the City Council, Planning and Zoning Commission, Zoning Board of Adjustments, and Historic Preservation Commission.
- Assisted city staff, GSMP, and the City Council in negotiating and drafting several economic development agreements.

What We Plan to Accomplish in 2014-15

- Complete negotiation and execution of gas franchise agreement with Centerpoint Energy.
- Provide legal support and assistance to city staff working on interim amendments to the land development code.
- Provide legal support and assistance to city staff, the technical committee, and city council in preparation of the Code SMTX replacement for the land development code.
- Assist the City Council in implementing the city's legislative agenda in the 2015 regular session of the Texas Legislature.
- Provide legal support to city council subcommittees dealing with issues pertaining to conditional use permits, development agreements, public improvement districts, municipal utility districts, and tax increment reinvestment zones.
- Support the Council's economic development objectives through negotiation and drafting of incentive agreements.
- Assist city staff in the development of an annexation policy.

Performance Measures	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Ordinances/Resolutions prepared	#	233	220	235
Written Or Email Communications/Legal Opinions/Interpretation	#	5,000	5,500	6,000
Real Property Documents Prepared or Reviewed	#	200	220	230
Major Contracts Prepared Or Reviewed	#	70	85	100
Minor Contracts Prepared Or Reviewed	#	220	250	275
Staff resources for non-trial Mun Crt matters	Hours	1,600	1,675	1,500
Municipal Court Cases Tried Before Court	#	1,084	900	1,000
Board and Commission Meetings Attended	#	25	25	30
Bid/RFP/RFQ Prepared	#	15	20	25
Public Information Req.-Assisted & Opinions sought	#	60	75	90

Department Detail

Fund 100 - General Fund
Department 106 - Legal

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	507,224	505,794	505,794	521,040	3.0%
51110	Workmen'Scompensation	354	368	368	540	46.7%
51120	Overtime	-	676	676	696	3.0%
51190	Medicare	7,341	7,560	7,560	7,782	2.9%
51200	City Fica	28,996	29,799	29,799	30,472	2.3%
51210	City Tmrs	90,447	98,105	98,105	95,808	-2.3%
51220	City Medical/Hospital Insuranc	35,145	35,508	35,508	42,408	19.4%
51300	Stability Pay	3,320	3,512	3,512	3,532	0.6%
51350	Car Allowance	11,400	11,400	11,400	11,400	0.0%
	Total Personnel Services	684,227	692,722	692,722	713,679	3.0%
52030	Legal Books	233	3,900	3,900	3,900	0.0%
52110	Telephone	1,133	1,560	1,560	1,560	0.0%
52230	Special Counsel	51,612	54,000	54,000	54,000	0.0%
52231	Litigation Related Costs	-	3,500	3,500	3,500	0.0%
52580	Courthouse Recordings	-	300	300	300	0.0%
52720	Legal Reference Services	8,306	11,600	11,600	11,600	0.0%
	Total Contracted Services	61,284	74,860	74,860	74,860	0.0%
53150	Supplies-Other	2,461	3,200	3,200	3,200	0.0%
53160	Supplies-Office	2,227	4,000	4,000	4,000	0.0%
53180	Postage	1,458	1,400	1,400	1,400	0.0%
53300	Repairs-Vehicles & Equipment	-	500	500	500	0.0%
	Total Materials and Supplies	6,146	9,100	9,100	9,100	0.0%
54140	Dues & Subscriptions	1,583	2,194	2,194	2,194	0.0%
54340	Professional Development	1,360	4,000	4,000	4,000	0.0%
54342	Meals	445	1,000	1,000	1,000	0.0%
54343	Travel	4,630	4,000	4,000	4,000	0.0%
	Total Other Charges	8,018	11,194	11,194	11,194	0.0%
Total Legal		759,676	787,876	787,876	808,833	2.7%

Human Resources

Human Resources	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Director of Human Resources	1	1	1	1	1.00	1.00	1.00	1.00
Assistant Director of Human Resources	1	1	1	1	1.00	1.00	1.00	1.00
Risk Manager/ADA Coordinator	1	1	1	1	1.00	1.00	1.00	1.00
Human Resources Manager	1	1	1	1	1.00	1.00	1.00	1.00
Benefits Manager	1	1	1	1	1.00	1.00	1.00	1.00
Training and Development Coordinator	1	1	1	1	1.00	1.00	1.00	1.00
Benefits/HR Specialist	1	1	1	1	1.00	1.00	1.00	1.00
Human Resources Specialist	1	1	1	1	1.00	1.00	1.00	1.00
Administrative Assistant, Sr.	1	1	1	1	1.00	1.00	1.00	1.00
Customer Services Specialist	1	1	1	1	1.00	1.00	1.00	1.00
ADA Intern	0	0	0	1	0.00	0.00	0.00	0.60
Total	10	10	10	11	10.00	10.00	10.00	10.60

Mission Statement

The mission of the Human Resources Department is to provide quality service by ensuring a fair and equitable workplace and protecting the assets of the organization through programs and activities.

Expenditures by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	770,436	797,807	797,807	874,870
Contracted Services	74,625	110,950	110,950	110,950
Materials and Supplies	20,257	20,500	20,500	20,500
Other Charges	16,998	29,725	29,725	29,725
Capital Outlay	0	0	0	0
Total	882,316	958,982	958,982	1,036,045

Goals and Objectives

- The Human Resources engages employees by attracting, developing and retaining a workforce of qualified employees to reach organizational goals through focusing on excellent customer service and continuous improvement.
- Human Resources administers a market competitive employee total compensation program which includes base-pay, short and long term incentives, and benefits. The Risk Management Program monitors casualty losses and workplace injuries, collaborates with departments and develops and administers programs and policies to minimize financial loss and foster a safe work environment. A core value of the Human Resources Department is the training and development program. This program is key to employee engagement and managing talent across the organization.

What We Accomplished in 2013-14

- Employee benefits program:
  - RFP and selection of employee benefits consultant to assist in managing the city's healthcare program.
  - Conduct a survey of our peer comparators to compare the competitiveness and accountability of our employee benefit plan.
  - Conduct employee focus groups to get feedback on medical plan benefits and increasing cost.
  - Prepare focus groups and reports; employee meetings to communicate results; refine and implement results.
  - Plan renewals Benefits plan to reflect the results and implement changes.
  - Implement benefit enhancements including employee health risk assessment.
- Staff Development: Workplace Harassment Training, TML Supervisory Training, Safety Coach Leadership Program and Employee Selection, hiring and 'onboarding'.
- Electric compensation study to address recruitment and retention issues.
- Employee performance evaluations and pay for performance plan.
- Implementation of Smoking Ordinance including update of City policies, changes to the medical plan to support smoking cessation, lunch and learn employee meetings and offering smoking cessation classes through the Employee Assistance Program.
- Administered entrance and promotional examinations for the Police and Fire department applicants in accordance with Texas Local Government Code Chapter 143 and Chapter 142 (Meet and Confer).
- Negotiation of vendor contract with Tyler Technologies for Human Resources Information System. Business process planning in anticipation of implementation in FY 2015.
- Assumed the role of city-wide coordinator for compliance with the American's with Disabilities Act (ADA). Began assessment of programs and facilities to update the City's Transition Plan.

What We Plan to Accomplish in 2014-15

- Compensation Study for all employees and Update of Sworn Fire and Police Pay Plans.
- Organize and facilitate the meet and confer process with the San Marcos Police Officers Association and the San Marcos Fire Fighters Association.
- Implement a new Human Resources Information System.
- Evaluation of online applicant tracking software for potential change (hosted system).
- Revision of the Local Civil Service Rules.
- Continue work on assessment of programs and facilities to update the City's Transition Plan.
- Update of policies to reflect evolving workplace needs.

Performance Measures

	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Total Number of employees	#	506	520	542
Total Number of employment applications received	#	6,812	7,000	7,700
Voluntary Turnover:				
• Civil Service	%	5.0%	5.5%	6.0%
• Non-Civil Service	%	8.6%	11.0	13%
Training & Development	Hours per Employee	1,700	2,440	3,000
Claims Managed:				
• Workers' Comp Incidents Reported	Claims	90	115	125
• Lost time injury rate	Claims	.83	.33	.33
• Lost time injuries	Claims	5	2	2
• Liability Claims Filed	Claims	98	41	45
• Subrogation Recoveries	Dollars	$85,768	$75,000	$80,000
Family Medical Leave Act Certifications	#	115	101	110
Medical plan-total lives covers	#	1,256	1,163	1,216

Department Detail

Fund 100 - General Fund
Department 119 - Human Resources

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	556,695	567,486	567,486	617,202	8.8%
51110	Workmen'Scompensation	384	405	405	621	53.3%
51120	Overtime	6,151	10,927	10,927	11,255	3.0%
51190	Medicare	8,140	8,542	8,542	9,300	8.9%
51200	City Fica	34,804	36,525	36,525	39,769	8.9%
51210	City Tmrs	100,075	104,038	104,038	113,060	8.7%
51220	City Medical/Hospital Insuranc	53,774	59,180	59,180	70,680	19.4%
51300	Stability Pay	4,514	5,904	5,904	6,384	8.1%
51350	Car Allowance	5,900	4,800	4,800	6,600	37.5%
	Total Personnel Services	770,436	797,807	797,807	874,870	9.7%
52090	Advertising-Job Vacancy	2,374	20,000	20,000	16,950	-15.3%
52100	Printing & Publications	4,734	8,000	8,000	8,000	0.0%
52110	Telephone	3,456	4,840	4,840	4,840	0.0%
52160	Professional Services	1,000	-	-	-	0.0%
52300	Contracted Services	23,780	26,890	26,890	26,890	0.0%
52385	Web Hosted Recruiting Sys	14,603	19,000	19,000	19,000	0.0%
52559	Pre-Employment Screening	3,441	6,720	6,720	6,720	0.0%
52560	Employee Physicals	6,528	9,900	9,900	12,950	30.8%
52561	Employee Drug Testing Program	14,709	15,600	15,600	15,600	0.0%
	Total Contracted Services	74,625	110,950	110,950	110,950	0.0%
53150	Supplies-Other	14,156	12,000	12,000	12,000	0.0%
53160	Supplies-Office	4,877	7,500	7,500	7,500	0.0%
53180	Postage	1,224	1,000	1,000	1,000	0.0%
	Total Materials and Supplies	20,257	20,500	20,500	20,500	0.0%
54140	Dues & Subscriptions	4,429	6,709	6,709	6,709	0.0%
54340	Professional Development	3,109	6,198	6,198	6,198	0.0%
54342	Meals	1,190	2,930	2,930	2,930	0.0%
54343	Travel	8,270	13,888	13,888	13,888	0.0%
	Total Other Charges	16,998	29,725	29,725	29,725	0.0%
Total Human Resources		882,316	958,982	958,982	1,036,045	8.0%

Finance

Finance	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Director of Finance	1	1	1	1	1.00	1.00	1.00	1.00
Accounting Manager	1	1	1	1	1.00	1.00	1.00	1.00
Purchasing Manager	1	1	1	1	1.00	1.00	1.00	1.00
Accountant	3	3	3	3	3.00	3.00	3.00	3.00
Accounting Specialist, Senior	2	2	2	2	2.00	2.00	2.00	2.00
Accounting Specialist	3	3	3	3	3.00	3.00	3.00	3.00
Contracts Administrator/Supervisor	0	0	0	1	0.00	0.00	0.00	1.00
Administrative Coordinator	1	1	1	1	1.00	1.00	1.00	1.00
Mail Services Coordinator	1	1	1	1	1.00	1.00	1.00	1.00
Purchasing Specialist, Senior	2	2	2	2	2.00	2.00	2.00	2.00
Contracts Coordinator	1	1	1	1	1.00	1.00	1.00	1.00
Purchasing Specialist	1	1	1	1	1.00	1.00	1.00	1.00
Mail Services Clerk	1	1	1	1	0.55	0.55	0.55	0.55
Total	18	18	18	19	17.55	17.55	17.55	18.55

Mission Statement

The Finance Department is responsible for the sound fiscal management of all City assets. The department supervises all revenue collections, property tax administration, purchasing, investments, fixed asset management and financial reporting. The need to keep current in staff training and to retain qualified professionals becomes increasingly more important as the City expands its role in economic development through actively participating in various grant programs, analyzing the feasibility of various economic incentive programs and maintaining an up-to-date status on the various laws that affect finance (fiscal impact fee laws, arbitrage, investments, etc.). The purchasing function of the Finance Department continues to produce greater cost savings and services to other City departments.

Expenditures by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	1,283,310	1,216,958	1,216,958	1,343,086
Contracted Services	53,016	56,500	56,500	50,800
Materials and Supplies	30,686	32,464	32,464	37,508
Other Charges	29,464	33,487	33,487	36,487
Capital Outlay	0	0	0	0
Total	1,396,476	1,339,409	1,339,409	1,467,881

Goals and Objectives

- To assure the public protection and an accounting of its assets by way of collaboration effort with the departments and staff.

- To provide accurate and compliant budgeting, accounting and payroll services to City departments in order to manage the City's resources and meet federal, state and GASB requirements.
- To provide operating departments with the goods/services they need in the right quality and quantity, on a timely basis, as efficiently as possible, at the lowest overall cost, and in compliance with City Charter and applicable State Statutes.
- To achieve this objective, the purchasing function seeks to foster as much competition as possible. In doing so, it adopts the goal of fairness by ensuring that all who wish to compete for the opportunity to sell to the City can do so.
- The goal of integrity is woven through the procurement cycle, so as to maintain public's trust and reduce the City's exposure to criticism and suit. This goal is achieved through the requirement of complying with all applicable legal provisions.

What We Accomplished in 2013-14

- Awarded the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting.
- Awarded the Government Finance Officers Association (GFOA) Distinguished Budget Presentation.
- Continued to provide staff support to the Human Services Advisory Board.
- Completed the annual San Marcos Hays County EMS audit.
- Participated in continuing education opportunities in order to maintain certification through NIGP.
- Provided exceptional customer service so that interaction between City staff and the public is timely and professional.
- Enabled vendors on-line access to vendor registration, download bid documents, blueprints and other ensuing documents.
- Provided additional bidding information (deposit logs, etc) available on the City of San Marcos Internet.
- Continued Implementation of Contract Management Software – a tracking software that allows all departments to combine all information on contracts.
- Provided In-house training sessions for purchasing procedures.
- Continued to provide in-house Oracle Financials training.
- Maintained credit rating upgrade from Standard and Poor's on General Obligation Debt from "A+" to "AA-".
- Received credit rating upgrades from Standard and Poor's on Revenue Debt from "A+" to "AA-" and maintained Moody's upgrade of "A2" to "A".
- Completed annual audit in an efficient and timely manner with minimal recommendations and no reportable findings from City's auditors.
- Completed the required Single Audit of all Federal disbursements with no reportable findings or questioned costs.
- Completed the Meet & Confer contracts with Civil-Service Police and Fire Associations.
- Implementation of a successful payroll upgrade to process the updated Meet & Confer contracts
- Implementation of the ACH direct deposit payment option to City's vendors/suppliers.
- Continue to implement process improvements for a paperless environment to increase cost savings and efficiency on all manual processes.
- Completed a depository RFA and awarded a new contract to Wells Fargo. The merchant services RFP will be completed before the end of the year.
- Implemented the new depository changes/updates to the financial, utility and payroll systems.
- Centralized distribution of Request for Quotes and are now available on the Internet.

What We Plan to Accomplish in 2014-15

- Continue to obtain the Distinguished Budget Presentation Award.
- Continue to obtain the Certificate of Achievement for Excellence in Financial Reporting.

- Continue to provide the timely acquisition of all supplies, materials, and services necessary to support the activities of the City in compliance with City Charter and applicable State Statutes.
- Continue to meet the increased demand of purchasing services that are required for projects and initiatives to be undertaken throughout the City organization.
- Maintain proper administrative structures, policies, procedures and reporting to ensure due diligence in the stewardship of public funds, assets, and service delivery.
- Maintain professionalism with ongoing staff educational upgrades, through courses, seminars, workshops and obtaining certifications.
- To consolidate whenever possible to develop more and better competitive bid specifications.
- Maintain and improve all customer service levels in responding to user departments in a timely manner on all procurement matters.
- Add other user departments to the Contract Management Software Program.
- Provide department level training of Oracle Financials, on screen inquiries, printing reports and account tracking.
- Enabled vendors on-line access to vendor registration, download bid documents, blueprints and other ensuing documents.
- Provided additional bidding information (deposit logs, etc) available on the City of San Marcos Internet.

Performance Measures	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Work Days/Audit	Number	3	3	3
Accounts Payable Transactions Per Accounts Payable Employee/Monthly	Number	890	925	975
Accounts Receivable Transactions Per Accounts Receivable Employee/Monthly	Number	151	160	160
Number Of Checks Disbursed Per Employee Involved In Process	Number	3,700	4,000	4,500
Number Of Procurement Card Transactions	Number	16,176	15,500	17,000
Pays Processed Per Payroll Employee/Month	Number	599	617	617
GFOA Distinguished Presentation		Yes	Yes	Yes
GFOA Certificate Of Achievement For Excellence In Financial Reporting		Yes	Yes	Yes
Purchase Orders Processed	Number	1,409	1,500	1,500
Invitation For Bid/Request For Proposals Processed	Number	44	52	55
Cooperative Contract Purchases	Number	71	374	400
Minor Construction Contracts	Number	46	72	80
Annual Contracts maintained	Number	46	48	50
% of annual contracts renewed on time	Percent	100%	95.8%	100%
Mail Cost	Number	$54,970	$47,023	$45,000
# of Packages Received by Mail Services	Number	5,870	5,066	5,500
Dollar Amount on P-Card	Amount	$5,139,384	$5,236,348	$6,000,000
Surplus	Amount	$44,215	$35,000	$20,000
P-Card Rebate/Cooperative Rebates	Amount	$92,283	$100,000	$110,000

Department Detail

Fund 100 - General Fund
Department 112 - Finance

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	921,480	857,551	857,551	931,868	8.7%
51110	Workmen'Scompensation	638	615	615	951	54.6%
51120	Overtime	11,906	15,773	15,773	16,246	3.0%
51190	Medicare	13,145	12,837	12,837	13,923	8.5%
51200	City Fica	55,665	54,889	54,889	59,523	8.4%
51210	City Tmrs	164,598	156,777	156,777	174,347	11.2%
51220	City Medical/Hospital Insuranc	101,090	106,524	106,524	134,292	26.1%
51300	Stability Pay	7,588	7,192	7,192	7,736	7.6%
51350	Car Allowance	7,200	4,800	4,800	4,200	-12.5%
	Total Personnel Services	1,283,310	1,216,958	1,216,958	1,343,086	10.4%
52100	Printing & Publications	3,841	3,500	3,500	3,500	0.0%
52110	Telephone	3,777	3,000	3,000	3,000	0.0%
52160	Professional Services	41,438	37,800	37,800	37,800	0.0%
52390	Maint Contract-Office Equip	3,959	6,500	6,500	6,500	0.0%
52391	Software License & Maintenance	-	5,700	5,700	-	-100.0%
	Total Contracted Services	53,016	56,500	56,500	50,800	-10.1%
53140	Fuel & Lubricants	2,260	2,100	2,100	2,144	2.1%
53150	Supplies-Other	15,500	13,648	13,648	18,648	36.6%
53160	Supplies-Office	8,181	9,216	9,216	9,216	0.0%
53180	Postage	4,045	6,500	6,500	6,500	0.0%
53300	Repairs-Vehicles & Equipment	699	1,000	1,000	1,000	0.0%
	Total Materials and Supplies	30,686	32,464	32,464	37,508	15.5%
54140	Dues & Subscriptions	5,730	3,957	3,957	3,957	0.0%
54340	Professional Development	8,723	12,885	12,885	15,885	23.3%
54342	Meals	3,718	2,451	2,451	2,451	0.0%
54343	Travel	11,294	14,194	14,194	14,194	0.0%
	Total Other Charges	29,464	33,487	33,487	36,487	9.0%
Total Finance		1,396,475	1,339,409	1,339,409	1,467,881	9.6%

Municipal Court

Municipal Court	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Municipal Court Judge	1	1	1	1	1.00	1.00	0.48	0.48
Alternate Municipal Court Judge	1	1	1	1	0.10	0.10	0.01	0.01
Municipal Court Administrator	1	1	1	1	1.00	1.00	1.00	1.00
Chief Deputy Court Clerk	1	1	1	1	1.00	1.00	1.00	1.00
Deputy Marshal	2	2	3	3	1.38	1.38	1.33	1.33
Deputy Court Clerk	5	5	5	5	5.00	5.00	5.00	5.00
Juvenile Case Coordinator	1	1	1	1	1.00	1.00	1.00	1.00
Total	12	12	13	13	10.48	10.48	9.82	9.82

Mission Statement

The mission of the Municipal Court is to serve the community through the promotion of justice by providing an impartial forum for the resolution of all cases brought before the court in a manner such that legal rights of individuals are safeguarded and public interest is protected.

Expenditures by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	636,253	630,645	630,645	601,785
Contracted Services	59,520	57,210	57,210	59,480
Materials and Supplies	16,318	31,016	31,016	24,906
Other Charges	5,808	14,715	14,715	16,710
Capital Outlay	0	0	0	0
Total	717,899	733,586	733,586	702,881

Goals and Objectives

- Access to Justice
  - Continue to explore opportunities to expand electronic case management to include defendant and attorney access via the internet.
  - Explore providing internet options for requesting defensive driving.
- Expedition and Timeliness
  - Explore e-filing options for attorneys.
  - Review older cases for status updates.
- Equity, Fairness & Integrity
  - Integrate all standing orders into a procedure manual.
  - Adopt additional standing orders to facilitate a reduction in judges' hours.
- Independence and accountability
  - Ensure all state and local court reports are filed in a timely manner.
  - Maintain staff development programs to retain a professional, well-trained, customer service oriented workforce to better serve the needs of the public.

What We Accomplished in 2013-14

- Court began operation in the Hays County Government Center in November 2014.
- Secured collections contract and began collections program in February 2014.
- Court was award the Traffic Safety award in April of 2014.
- Implemented legislative mandate of new court fees effective January 2014.
- Expanded court outreach program to one new school.
- Ensured all staff received appropriate training certification to maintain certifications.
- One deputy court clerk obtained Level II Court Clerk Certification.

What We Plan to Accomplish in 2014-15

- Augment court software to include internet access for defendants and attorneys.
- Begin a teen court program for the City of San Marcos establishing partnerships with the youth master plan coordinator and interested schools.
- Expand court outreach program.
- Continue working with the collections company to address not compliant defendants.

Performance Measures

	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Total Number of cases filed	ea	12,926	15,150	15,600
Revenue (includes state and city revenue)	$	2,048,414	2,000,000	2,100,000
Total Number of cases disposed	ea	12,061	13,000	16,000
Community service granted for fine payment	ea	223	200	225
Cases disposition prior to trial	ea	6,837	7,500	7,775

Department Detail

Fund 100 - General Fund
Department 116 - Municipal Court

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	457,840	445,758	445,758	444,030	-0.4%
51110	Workmen'Scompensation	729	654	654	926	41.6%
51120	Overtime	2,153	2,338	2,338	2,408	3.0%
51190	Medicare	6,657	6,663	6,663	6,648	-0.2%
51200	City Fica	28,463	28,493	28,493	28,422	-0.2%
51210	City Tmrs	77,914	82,006	82,006	57,900	-29.4%
51220	City Medical/Hospital Insuranc	52,259	53,262	53,262	49,476	-7.1%
51300	Stability Pay	3,637	4,871	4,871	5,375	10.4%
51350	Car Allowance	6,600	6,600	6,600	6,600	0.0%
				-		
	Total Personnel Services	636,253	630,645	630,645	601,785	-4.6%
52030	Legal Books	440	700	700	700	0.0%
52100	Printing & Publications	5,715	6,500	6,500	6,500	0.0%
52110	Telephone	2,032	2,160	2,160	2,700	25.0%
52160	Professional Services	-	500	500	500	0.0%
52300	Contracted Services	7,684	4,200	4,200	5,000	19.0%
52390	Maint Contract-Office Equip	960	2,000	2,000	2,000	0.0%
52391	Software License & Maintenance	42,689	41,150	41,150	42,080	2.3%
	Total Contracted Services	59,520	57,210	57,210	59,480	4.0%
53140	Fuel & Lubricants	1,327	1,266	1,266	1,156	-8.7%
53150	Supplies-Other	3,669	4,000	4,000	8,000	100.0%
53160	Supplies-Office	5,523	7,500	7,500	7,500	0.0%
53180	Postage	5,546	7,250	7,250	7,250	0.0%
53240	Repairs-Building Materials	-	10,000	10,000	-	-100.0%
53300	Repairs-Vehicles & Equipment	254	1,000	1,000	1,000	0.0%
	Total Materials and Supplies	16,318	31,016	31,016	24,906	-19.7%
54140	Dues & Subscriptions	493	1,210	1,210	1,210	0.0%
54230	Court Costs	1,221	3,800	3,800	3,800	0.0%
54320	Mileage	76	700	700	700	0.0%
54340	Professional Development	2,879	2,150	2,150	6,650	209.3%
54342	Meals	225	1,195	1,195	795	-33.5%
54343	Travel	914	5,660	5,660	3,555	-37.2%
	Total Other Charges	5,808	14,715	14,715	16,710	13.6%
Total Municipal Court		717,898	733,586	733,586	702,881	-4.2%

Technology Services

Technology Services	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Director of Information Technology	1	1	1	1	1.00	1.00	1.00	1.00
Network Manager	1	1	1	1	1.00	1.00	1.00	1.00
Technology Project Manager	1	1	1	1	1.00	1.00	1.00	1.00
Network Administrator	1	1	1	1	1.00	1.00	1.00	1.00
Database Administrator	0	1	1	1	0.00	1.00	1.00	1.00
Business Systems Manager	0	1	1	1	0.00	1.00	1.00	1.00
Business Systems Analyst	0	2	3	3	0.00	2.00	3.00	3.00
IT Network Specialist	2	2	2	2	2.00	2.00	2.00	2.00
Information Technology Support Technician	4	3	3	3	4.00	3.00	3.00	3.00
Administratvie Assistant	0	0	0	1	0.00	0.00	0.00	1.00
Webmaster	1	0	0	0	1.00	0.00	0.00	0.00
Total	11	13	14	15	11.00	13.00	14.00	15.00

Mission Statement

The mission of the Technology Services Department is to oversee and coordinate new and existing technological resources for the City of San Marcos by providing recommendations, implementation and technical support of voice and data information systems.

Expenditures by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	829,824	1,137,016	1,037,016	1,335,889
Contracted Services	146,036	177,070	177,070	177,020
Materials and Supplies	33,658	34,689	34,689	34,592
Other Charges	45,137	63,124	63,124	65,274
Capital Outlay	0	0	0	0
Total	1,054,655	1,411,899	1,311,899	1,612,775

Goals and Objectives

- To provide quality IT Support Services to all Departments.
- To provide quality network and data services to all Departments.
- To provide quality application support to all Departments.
- To provide quality telecommunications to the Departments.
- To empower users to be more efficient and effective through technology.
- To build and maintain the necessary infrastructure to ensure reliability and quality of service.
- To assist all Departments in meeting goals set forth by the City Council.

What We Accomplished in 2013-14

- Deployment of Windows 7/Office 2013 upgrade.
- Continued implementation of "Thin Client" technology for workstations, laptops and servers.
- Upgraded of Payroll & Human Resources application ePersonality.
- Upgraded Library software application.
- Upgraded Granicus (Video Streaming Service) for City Council/ Planning and Zoning.
- Replaced Agenda review application (Legistar).
- Implemented multi-jurisdictional WIC (Women, Infants and Children program) Call Center.
- Implemented network connectivity with San Marcos Consolidated Independent School District.
- Year one implementation of Strategic Plan / IT Needs Assessment.
- Year one implementation of GIS Strategic Plan.
- Deployment and standardization of Mobile Tablet infrastructure.
- Continued development of San Marcos Information Technology policies & procedures.
- Completed Technology Assessment on:
    - Automatic Vehicle Locator.
    - Video Surveillance System.
    - Security Access Door System.
    - Replacement of Fleet Management application (RTA).
    - Continued integration of GIS with multiple departmental systems and applications.
- Implemented a Production & Test environment for Maximo.
- Implemented a Test environment for GIS.
- Continue Virtual Infrastructure Upgrade.
- Installation of Public Safety Enterprise Mobility Software (NetMotion).
- Continue Management of Network closets.
- Completed approximately 5,200 requests for assistance for our customers.
- Deployment of wireless infrastructure at Girls Softball Complex.
- Storage Area Network (SAN) Deployment.
- Implementation an Mobile Citizen Service Request Application (SMTX Connect).
- Implementation of Zoll data management software for Fire Department.
- Implementation of Emergency Citizen Notification System (AlertWorks).
- Emergency Management – CryptoLocker.
    - Upgraded end-user devices with Kaspersky.
    - Created an Incident Report form.

What We Plan to Accomplish in 2014-15

- Continued replacement of computers with thin client technology.
- Continual deployment of the AMI application.
- Continued deployment of enterprise solution for a Payroll and Benefit system.
- Continued deployment of enterprise solution for a Financial system.
- Upgrade of the LaserFiche application.
- Upgrade of IT Service Desk/Knowledge Base application (Track-It!).
- Develop policies to management technology contracts.
- Analysis on Outage Management System.
- Analysis on DocuSign application.
- Analysis on Network Infrastructure expansion.
- Continued implementation of the GIS Strategic Plan.
- Continued implementation of the IT Strategic Plan.

- Continued implementation of Disaster Recovery Plan.
- Expansion of Internal Wireless infrastructure.
- Continue implementation of Customer Connect for Utility Billing.
- Implementation of ITIL (Information Technology Infrastructure Library) methodology/standards to IT Department.
- Implementation of IT Change Management program.
- Continue implementation of Project Management (PMI) standards.
- Expansion and Remodeling of IT offices.
- Replacement of existing TV Broadcast System.
- Upgrade of Utility Billing Software (NorthStar).
- Upgrade to Parks and Recreation scheduling and management application (ActiveNetwork).

Performance Measures	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Network Uptime				
Period of time measured Oct 1 to Sept 30. As of this date we have experienced various network outages, lasting less than a day, due to network infrastructure upgrade.	%	98	98	99
Application Uptime				
Period of time measured Oct 1 to Sept 30. As of this date we have experienced twenty nine server/application outages, lasting less than a day.	%	93	92	95
Telephone Uptime				
Period of time measured Oct 1 to Sept 30. As of this date we have experienced various outages lasting less than a day, due to the telecommunication upgrade.	%	98	98	99
Completion Ratio of Critical calls in the allotted time defined in the Technology Service Level Agreement (1 day).	%	90.4	92	93
Completion Ratio of all non-critical calls in the allotted time defined in the Technology Service Level Agreement.	%	81.84	85	85

Department Detail

Fund 100 - General Fund
Department 122 - Technology Services

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	610,497	831,374	731,374	963,454	15.9%
51110	Workmen'Scompensation	427	590	590	979	65.9%
51120	Overtime	552	6,753	6,753	6,956	3.0%
51190	Medicare	8,766	12,262	12,262	14,179	15.6%
51200	City Fica	37,073	51,882	51,882	59,870	15.4%
51210	City Tmrs	107,620	149,801	149,801	177,610	18.6%
51220	City Medical/Hospital Insuranc	57,781	76,934	76,934	105,313	36.9%
51300	Stability Pay	2,908	3,220	3,220	3,328	3.4%
51350	Car Allowance	4,200	4,200	4,200	4,200	0.0%
		-				
	Total Personnel Services	829,824	1,137,016	1,037,016	1,335,889	17.5%
52010	Copier Rental	13,788	18,000	18,000	18,000	0.0%
52100	Printing & Publications	26	100	100	100	0.0%
52110	Telephone	104,618	120,000	120,000	120,000	0.0%
52160	Professional Services	7,503	10,003	10,003	10,003	0.0%
52300	Contracted Services	19,852	27,837	27,837	27,837	0.0%
52391	Software License & Maintenance	250	1,130	1,130	1,080	-4.4%
	Total Contracted Services	146,036	177,070	177,070	177,020	0.0%
53140	Fuel & Lubricants	1,218	1,372	1,372	1,275	-7.1%
53150	Supplies-Other	8,632	18,217	18,217	18,217	0.0%
53160	Supplies-Office	23,397	14,400	14,400	14,400	0.0%
53180	Postage	46	200	200	200	0.0%
53300	Repairs-Vehicles & Equipment	364	500	500	500	0.0%
	Total Material and Supplies	33,658	34,689	34,689	34,592	-0.3%
54140	Dues & Subscriptions	5,469	5,469	5,469	5,469	0.0%
54340	Professional Development	26,526	40,945	40,945	42,201	3.1%
54342	Meals	2,056	4,220	4,220	5,454	29.2%
54343	Travel	11,085	12,490	12,490	12,150	-2.7%
	Total Other Charges	45,137	63,124	63,124	65,274	3.4%
Total Technology Services		1,054,655	1,411,899	1,311,899	1,612,775	14.2%

GIS

GIS	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
GIS Manager	0	1	0	0	0.00	1.00	0.00	0.00
GIS Administrator	1	1	1	1	1.00	1.00	1.00	1.00
GIS Analyst	1	1	1	1	1.00	1.00	1.00	1.00
GIS Intern	0	2	2	2	0.00	0.96	0.96	0.96
Total	2	5	4	4	2.00	3.96	2.96	2.96

Expenditures by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	150,755	273,512	273,512	176,782
Contracted Services	0	900	900	30,900
Materials and Supplies	1,710	9,150	9,150	9,150
Other Charges	1,853	11,850	11,850	8,500
Capital Outlay	0	0	0	0
Total	154,318	295,412	295,412	225,332

Mission Statement

The City of San Marcos GIS mission is to practice responsive, collaborative and innovative approaches to GIS. The City GIS staff will provide geospatial information and applications to city employees and the public in order to enhance city operations, improve decision making, and provide excellent customer service.

Goals and Objectives

- Make GIS Data and tools easily accessible to city staff and public.
- Provide GIS/GPS training to City staff on GIS data and applications.
- Develop data collection, creation, submission, and storage standards to ensure accurate and consistent GIS data.
- Create and maintain a data access plan for GIS data.
- Develop cartographic standards and improve methods for generating maps to increase efficiency and timeliness of customer service.
- Maintain a strong web presence for staff and the public.
- Develop customized GIS tools to meet production needs.
- Monitor GIS data distribution to and from other agencies, businesses and customers.
- Stay current with industry standards and trends in software and hardware technology.

What We Accomplished in 2013-14

- Designed GIS Data Access Plan – expanded GIS inventory sheet to include maintenance, ownership and user information.

- Initiated weekly meeting of GIS Workgroup.
- Initiated GIS Action Plan
- Maintained and updated information on the Division city website. Added seven intranet sites for various departments.
- Added additional downloadable shapefiles to internet, reducing time spent on Open Records Requests.
- Completed quality control of Wastewater data for WW Master Plan.
- Created 3,500 new address points for Commercial Suites and Multifamily building for My Permit Now software.
- Implemented process to capture infrastructure data at construction phase instead of waiting for as built plans.
- Initiated database structure redesign.
- Initiated feature schema redesign.
- Expanded documentation for GIS processes.
- Data analysis for Comprehensive Plan
- Map packet for Comprehensive Plan.
- Implemented methodology for sidewalk construction and reconstruction project.
- Completed Fire Station Location Analysis Project.
- Created maps and data exports for City River Management Project.
- Produced kiosk maps for Parks and Greenspaces.
- Redesigned Zoning Atlas
- Update process for adding CIP project into GIS.
- Created new 8.5x11 atlas for Fire Department.

What We Plan to Accomplish in 2014-15

- Transition to a greater Web presence to engage more internal users.
- Redesign GIS Web pages, using updated API for increased Web functionality.
- Upgrade to ArcGIS 10.1 and migrate to 10.1 Server.
- Create video training modules for staff at all knowledge levels.
- Create Universal Schema for Data.
- Implement Parcel Fabric model for maintaining cadastral data.
- Build reliable metadata for all datasets.
- Complete cartographic standards and created city wide map templates.
- Finalize maintenance portion of Sidewalk Analysis Project.
- Streamline CIP process for inclusion in GIS.
- Improve response time for map and data requests by implementing a task oriented request system.
- Redesign GIS Web pages, using updated API for increased Web functionality.
- Continue to work on “How To Manual” for GIS processes.
- Cross train staff, expand knowledge base to all datasets.
- GIS integration with My Permit Now.
- GIS integration with other City enterprise application software.

Performance Measures

	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Quarterly evaluation of the GIS Goals and Objectives by the GIS Workgroup and GIS Steering Committee with the desired outcome of meeting planned objectives.	#	N/A	4	4
Scheduled quarterly GIS training sessions for City Staff.	#	N/A	4	4
Data coordination with multiple (7) kRegional/County/State agencies – Hays County, Hays Central Appraisal District, Comal Appraisal District, Caldwell County Appraisal District, Guadalupe Appraisal District, Greater San Marcos Partnership, and Capitol Area Council of Governments.	#	N/A	7	7
Availability and accessibility to GIS System uptime, exclusive of scheduled maintenance.	%	N/A	99.9	99.9
GIS professional certification of not less than two City employees in the use of ArcGIS applications annually.	#	N/A	2	2
Obtain state and/or national recognition for excellence in Municipal GIS.	#	N/A	0	1

Department Detail

Fund 100 - General Fund
Department 153 - GIS

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	109,446	205,614	205,614	131,010	-36.3%
51110	Workmen'Scompensation	76	145	145	133	-8.3%
51120	Overtime	-	-	-	-	0.0%
51190	Medicare	1,536	2,996	2,996	1,913	-36.1%
51200	City Fica	6,567	12,809	12,809	8,183	-36.1%
51210	City Tmrs	19,087	33,222	33,222	20,427	-38.5%
51220	City Medical/Hospital Insuranc	13,160	17,754	17,754	14,136	-20.4%
51300	Stability Pay	884	972	972	980	0.8%
	Total Personnel Services	150,755	273,512	273,512	176,782	-35.4%
52110	Telephone	-	900	900	900	0.0%
52160	Professional Services	-	-	-	-	0.0%
52300	Contracted Services	-	-	-	30,000	100.0%
52391	Software License & Maintenance	-	-	-	-	0.0%
	Total Contracted Services	-	900	900	30,900	3333.3%
53150	Supplies-Other	-	1,000	1,000	1,000	0.0%
53160	Supplies-Office	-	250	250	250	0.0%
53510	Supplies-Drafting	1,710	7,900	7,900	7,900	0.0%
	Total Materials and Supplies	1,710	9,150	9,150	9,150	0.0%
54140	Dues & Subscriptions	-	350	350	-	-100.0%
54340	Professional Development	1,853	11,500	11,500	8,500	-26.1%
54342	Meals	-	-	-	-	0.0%
54343	Travel	-	-	-	-	0.0%
	Total Other Charges	1,853	11,850	11,850	8,500	-28.3%
Total GIS Division		154,318	295,412	295,412	225,332	-23.7%

Development Services Administration

Development Services Administration	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Director of Development Services	1	1	1	1	1.00	1.00	1.00	1.00
Asst Director of Development Services	1	1	1	1	1.00	1.00	1.00	1.00
Administrative Coordinator	1	1	1	1	1.00	1.00	1.00	1.00
GIS Analyst	0	0	1	1	0.00	0.00	1.00	1.00
Total	3	3	4	4	3.00	3.00	4.00	4.00

Mission Statement

To serve today's community development needs, while actively planning for the needs of tomorrow.

Expenditures by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	431,190	373,047	373,047	453,556
Contracted Services	33,661	175,710	175,710	24,510
Materials and Supplies	26,024	26,371	26,371	27,751
Other Charges	44,206	70,340	70,340	75,340
Capital Outlay	0	0	0	0
Total	535,081	645,468	645,468	581,157

Goals and Objectives

- To effectively manage change within the community due to growth and development activity by carrying out the adopted Council policies and goals. The division provides professional expertise in the area of real estate development and city planning.
- To provide a high level of professional services to the varied stakeholders served, including builders, developers, land owners, neighborhood groups, business owners, City Commissions, allied governmental jurisdiction and the citizens of the community.
- To enhance the Community's economic competitive advantage and livability by encouraging high quality growth and development practices.
- To improve the quality of life of low to moderate-income San Marcos residents by using the Community Development Block Grant (CDBG) Program to support public service programs, and housing and public facility/infrastructure/transportation projects.
- To promote fair and equitable housing transactions for all San Marcos residents through Fair Housing Act education and outreach activities.
- Use the proper development tools and flexible regulations to implement the Downtown Master Plan vision for the community.

What We Accomplished in 2013-14

Planning

- Set up standard calendar for Preferred Scenario Amendments including 3 new stakeholder meetings.
- Established Comprehensive Plan Oversight Committee, which made its first report to Council.
- Created Sidewalk Funding Analysis and presented to Council.
- Drafted annexation strategy.
- Began Code SMTX, the rewrite of the Land Development Code.
    - Outlined and began Neighborhood Character Studies.
- Began Transportation Master Plan update along with Engineering/CIP.
- Worked with Finance and Engineering/CIP to align Capital Improvements Program to Vision San Marcos
- Updated the SmartCode.
- Developed structure for Downtown Development Authority including job description for leadership position.
- Completed Multifamily Design Standards and other updates to the Land Development Code to better the community.
- Developed Sustainability Guidelines for Historic Districts.
- Continued staff support for City boards and commissions including Planning & Zoning Commission (P&Z), Historic Preservation Commission (HPC), Zoning Board of Adjustments (ZBOA). This averages 30 regular meetings a year.
- Facilitated Commission and board members attending specialized training and workshops.
- Maintained partnerships with local community groups.

Community Development

- Rehabilitated the houses of seven low-income families through the CDBG grant to Southside Community Center.
- Completed improvements and upgrades to Conway Park using CDBG funds.
- Added a concrete walking trail to Willow Springs Park using CDBG funds.
- Worked with a Council Subcommittee and Planning to create an Affordable/Workforce Policy.
- Amended the template used for CDBG Subrecipient Agreements to maintain compliance with federal regulations.
- Completed an Action Plan to be used to monitor the City's progress in assessing the impediments identified in the 2013 Analysis of Impediments to Fair Housing Choice.
- Monitored all non-profit recipients of CDBG funding.
- Hosted a "Fair Housing 101" workshop targeted to persons working in all facets of the housing industry.
- Provided technical assistance and oversaw compliance with CDBG program requirements for six "public services" programs.
- Provided technical assistance and oversaw compliance with CDBG program requirements for the Scheib Center's David's Hall renovation project.
- Acquired two lots using CDBG funds to allow Habitat for Humanity to construct two affordable, owner-occupied houses on Stillwell Street.
- Used the CDBG Substandard Structures Clearance program funding to demolish an empty, dilapidated house and accessory building on one of the lots acquired for Habitat for Humanity to clear the lot for construction of a new home.

What We Plan to Accomplish in 2014-15

Planning

- Complete draft of Code SMTX.
- Complete draft of Transportation Master Plan.
- Complete Neighborhood Character Studies.
- Implement annexation strategy.

- Continue implementation of Vision San Marcos by working with other departments to track progress toward Five Year Action Items and update as necessary.
- Work with City Manager's Office and the Greater San Marcos Partnership to adopt a policy for project-based incentives.
- Implement Downtown Development Authority.
- Expand use of MyPermitNow to provide additional information to the public and improve internal processes.
- Monitor and maintain current systems to ensure the process functions efficiently.
- Draft Planning Procedures Manual providing clear information about department functions for new employees and crosstraining.

Community Development

Continue to provide programs and services to assist low-income families through the CDBG and related programs.

- Rehabilitate seven owner-occupied houses through Southside Community Center's summer program.
- Adopt a new 5-year CDBG Consolidated Plan following an extensive public outreach process.
- Complete the San Marcos Senior Center parking and building expansion project.
- Provide direct homebuyer assistance with closing cost and down payment programs as funds are available.
- Host the second annual Fair Housing 101 workshop as part of the City's Fair Housing education program.
- Add improvements to Veteran's Park on Mariposa Street.
- Implement new homebuyer incentive programs based on Council direction and program funding.

Ongoing work with the Community

- Represent to the public the full function of the Development Planning Division by increasing transparency and access to information and increasing visibility in the community as a whole.
- Expand efforts for community education and strengthen ties to the professional building community in San Marcos and the region.
- Better use the departmental website to improve public relations and transparency, while providing useful, accessible information to the public.
- Prepare a housing and real estate market analysis profile providing up to date demographic information, development activity, a community profile (including information from other levels of government) and development information (including average processing times) for use by the public and potential investors in the City.

Performance Measures

	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Vision objectives accomplished	# Of Obj	2	2	12
Annexed Land Area (*Increase in area anticipated because of Annexation Strategy)	# Of Acres	45	0*	0*
Conditional use permits processed	# Of Cases	44	14	22
Support of board and commission meetings and other public meetings	# Of Mtgs Staffed	158	120	130
Review of development permits on historic properties	# Of COA's Reviewed	35	22	35
LDC Amendments Processed (*Major revision anticipated)	Acres	7	4	0*
Variances processed	# of Cases	12	2	8
Land Use Map Amendments/Preferred Scenario Amendments	# of Cases	4	2	4
Subdivision plats and concept plans processed	# of plats	44	26	45

Department Detail

Fund 100 - General Fund
Department 150 - Development Services Admin

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	321,415	274,036	274,036	328,187	19.8%
51110	Workmen'Scompensation	222	198	198	338	70.8%
51120	Overtime	-	1,030	1,030	1,061	3.0%
51190	Medicare	4,611	4,102	4,102	4,891	19.2%
51200	City Fica	19,378	17,143	17,143	20,302	18.4%
51210	City Tmrs	54,243	49,192	49,192	60,322	22.6%
51220	City Medical/Hospital Insuranc	23,482	19,529	19,529	30,392	55.6%
51300	Stability Pay	1,239	1,217	1,217	1,464	20.3%
51350	Car Allowance	6,600	6,600	6,600	6,600	0.0%
	Total Personnel Services	431,190	373,047	373,047	453,556	21.6%
52100	Printing & Publications	14,657	11,750	11,750	11,750	0.0%
52110	Telephone	3,081	2,760	2,760	2,760	0.0%
52160	Professional Services	14,814	160,000	160,000	10,000	-93.8%
52300	Contracted Services	-	-	-	-	0.0%
52391	Software License & Maintenance	1,109	1,200	1,200	-	-100.0%
52580	Courthouse Recordings	-	-	-	-	0.0%
	Total Contracted Services	33,661	175,710	175,710	24,510	-86.1%
53150	Supplies-Other	15,598	13,720	13,720	15,100	10.1%
53160	Supplies-Office	8,685	7,251	7,251	7,251	0.0%
53180	Postage	1,741	5,400	5,400	5,400	0.0%
53510	Supplies-Drafting	-	-	-	-	0.0%
	Total Materials and Supplies	26,024	26,371	26,371	27,751	5.2%
54140	Dues & Subscriptions	6,559	4,050	4,050	5,050	24.7%
54270	Commission Training	-	14,500	14,500	14,500	0.0%
54320	Mileage	-	-	-	-	0.0%
54340	Professional Development	16,781	18,750	18,750	22,750	21.3%
54342	Meals	5,445	7,320	7,320	7,320	0.0%
54343	Travel	15,422	25,720	25,720	25,720	0.0%
	Total Other Charges	44,206	70,340	70,340	75,340	7.1%
Total Development Services Admin Division		535,081	645,468	645,468	581,157	-10.0%

Planning-Permit Division

Development Services Planning/Permit Center	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Planning Manager	1	1	1	1	1.00	1.00	1.00	1.00
Permit Manager	1	1	1	1	1.00	1.00	1.00	1.00
Planning Center Engineer	0	0	0	0	0.00	0.00	0.00	0.00
Senior Planner	1	1	1	1	1.00	1.00	1.00	1.00
Planner	2	2	2	2	2.00	2.00	2.00	2.00
Planner Tech	2	2	2	2	2.00	2.00	2.00	2.00
Building Services Coorinator	1	1	1	1	1.00	1.00	1.00	1.00
Engineering Technician	1	1	1	1	1.00	1.00	1.00	1.00
Permit Technician	0	0	0	1	0.00	0.00	0.00	1.00
Building Permit Specialist, Senior	1	1	1	1	1.00	1.00	1.00	1.00
Building Permit Specialist	1	1	1	1	1.00	1.00	1.00	1.00
Total	11	11	11	12	11.00	11.00	11.00	12.00

Development Services CDBG	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Community Initiatives Program Administrator	1	1	1	1	1.00	1.00	1.00	1.00
Community Initiatives Technician	1	1	1	1	0.50	0.50	0.50	0.50
Total	2	2	2	2	1.50	1.50	1.50	1.50

Expenditures by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	660,758	704,333	704,333	779,866
Contracted Services	65,391	83,150	83,150	133,270
Materials and Supplies	0	0	0	0
Other Charges	11,305	5,285	5,285	5,635
Capital Outlay	0	0	0	0
Total	737,454	792,768	792,768	918,771

Goals and Objectives

- To effectively manage change within the community due to growth and development activity by carrying out the adopted Council policies and goals. The division provides professional expertise in the area of real estate development and city planning.
- To provide a high level of professional services to the varied stakeholders served, including builders, developers, land owners, neighborhood groups, business owners, City Commissions, allied governmental jurisdiction and the citizens of the community.

- To enhance the Community's economic competitive advantage and livability by encouraging high quality growth and development practices.
- To protect the health, safety and quality of life of the citizens of San Marcos through the effective administration of adopted building and development codes.
- To provide a single point of contact for pre & post entitlement procedures within the community.
- To be responsive to the needs of our customers by coordinating and performing timely reviews of permit applications for post entitlement permits.
- To comply with local and state laws regarding contractor qualification and licensing requirements.
- To provide floodplain development management and floodplain administration in accordance with the Federal Emergency Management Agency (FEMA).
- To improve the quality of life of low to moderate-income San Marcos residents by using the Community Development Block Grant (CDBG) Program to support public service programs, and housing and public facility/infrastructure/transportation projects.
- To promote fair and equitable housing transactions for all San Marcos residents through Fair Housing Act education and outreach activities.
- Use the proper development tools and flexible regulations to implement the Downtown Master Plan vision for the community.

What We Accomplished in 2013-14

PLANNING-PERMITTING

- Accepted National Digital Government Achievement Award for MyPermitNow.
- Managed successful update of City Impact Fees adopted by Council in Dec 2013 – first since 2002.
- Set up standard calendar for Preferred Scenario Amendments including 3 new stakeholder meetings.
- Established Comprehensive Plan Oversight Committee, which made its first report to Council.
- Began Code SMTX, the rewrite of the Land Development Code to include Neighborhood Character Studies.
- Began Transportation Master Plan update along with Engineering/CIP.
- Began integration of GIS & Addressing within MyPermitNow.
- Worked with Finance and Engineering/CIP to align Capital Improvements Program to Vision San Marcos.
- Updated the SmartCode .
- Developed structure for Downtown Development Authority including job description for leadership position.
- Developed Department Succession Plan for presentation in 2014-15 budget process.
- Completed Multifamily Design Standards and other updates to the Land Development Code.
- Developed Sustainability Guidelines for Historic Districts.
- Created Sidewalk Funding Analysis and presented to Council.
- Drafted annexation strategy.
- Developed Right-of-Way permit & inspection process in coordination with Engineering/CIP & Building Inspections.
- Streamlined MPN online payments & completed online portal with City's payment provider.
- Created & implemented an Erosion Control Policy.
- Implemented & standardized procedures for PICP & Site escrow payments & subdivision improvement agreements.
- Creation of Development Review Committee (DRC) on Thursday afternoons.
- Creation of Plat Review meetings for applicants on Friday mornings.
- Continued staff support for City boards and commissions including Planning & Zoning Commission (P&Z), Historic Preservation Commission (HPC), Zoning Board of Adjustments (ZBOA). This averages 30 regular meetings a year.
- Facilitated Commission members, board members and staff attending specialized training and workshops.
- Maintained partnerships with local community groups.

- Permitted $255 Million in residential & commercial construction value in calendar year 2013
- Generated $1.8 Million in permit fees in FY 2013 and on track to meet or exceed this figure for FY 2014.

Community Development

- Rehabilitated the houses of seven low-income families through the CDBG grant to Southside Community Center.
- Completed improvements and upgrades to Conway Park using CDBG funds.
- Added a concrete walking trail to Willow Springs Park using CDBG funds.
- Worked with a Council Subcommittee and Planning to create an Affordable/Workforce Policy
- Amended the template used for CDBG Subrecipient Agreements to maintain compliance with federal regulations
- Completed an Action Plan to be used to monitor the City's progress in assessing the impediments identified in the 2013 Analysis of Impediments to Fair Housing Choice.
- Monitored all non-profit recipients of CDBG funding.
- Hosted a "Fair Housing 101" workshop targeted to persons working in all facets of the housing industry.
- Provided technical assistance and oversaw compliance with CDBG program requirements for six "public services" programs.
- Provided technical assistance and oversaw compliance with CDBG program requirements for the Scheib Center's David's Hall renovation project.
- Acquired two lots using CDBG funds to allow Habitat for Humanity to construct two affordable, owner-occupied houses on Stillwell Street.
- Used the CDBG Substandard Structures Clearance program funding to demolish an empty, dilapidated house and accessory building on one of the lots acquired for Habitat for Humanity to clear the lot for construction of a new home.

What We Plan to Accomplish in 2014-15

PLANNING-PERMITTING

- Complete draft of Code SMTX.
- Complete draft of Transportation Master Plan.
- Complete Neighborhood Character Studies.
- Implement annexation strategy.
- Continue implementation of Vision San Marcos by working with other departments to track progress toward Five Year Action Items and update as necessary.
- Complete integration of GIS addressing function within MyPermitNow.
- Implement Downtown Sign & Façade grant program.
- Develop plan for potential Watershed department to specialize in coding, plan review & inspection in coordination with other departments.
- Work with City Manager's Office and the Greater San Marcos Partnership to adopt a policy for project-based incentives.
- Implement Downtown Development Authority.
- Expand use of MyPermitNow to provide additional information to the public and improve internal processes.
- Continue customer interface improvements for MyPermitNow.
- Monitor and maintain current systems to ensure the process functions efficiently.
- Draft Planning Procedures Manual providing clear information about department functions for new employees and crosstraining

Community Development

- Continue to provide programs and services to assist low-income families through the CDBG and related programs.
- Rehabilitate seven owner-occupied houses through Southside Community Center's summer program.
- Adopt a new 5-year CDBG Consolidated Plan following an extensive public outreach process.
- Complete the San Marcos Senior Center parking and building expansion project.

- Provide direct homebuyer assistance with closing cost and down payment programs as funds are available.
- Host the second annual Fair Housing 101 workshop as part of the City's Fair Housing education program.
- Add improvements to Veteran's Park on Mariposa Street.
- Implement new homebuyer incentive programs based on Council direction and program funding.

Ongoing Work with the Community

- Represent to the public the full function of the Development Services Division by increasing transparency and access to information and increasing visibility in the community as a whole.
- Expand efforts for community education and strengthen ties to the professional building community in San Marcos and the region.
- Better use the departmental website to improve public relations and transparency, while providing useful, accessible information to the public.
- Prepare a housing and real estate market analysis profile providing current demographic information, development activity, a community profile (including information from other levels of government) and development information (including average processing times) for use by the public and potential investors in the City.

Performance Measures

	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
MPN Online Applications Processed	#	996	897	1,100
Total Value of Building Permits	$	255M	76M	130M
Gross Permit Revenue	$	1.8M	1.5M	2M
Number of Permits Issued	#	3,799	3,760	4,100
Number of New Building Permits Issued	#	862	412	675
Number of Site Preparation Permits Issued	#	25	23	28

Department Detail

Fund 100 - General Fund
Department 151 - Planning-Permit Division

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	489,813	506,813	506,813	549,702	8.5%
51110	Workmen'Scompensation	372	390	390	599	53.6%
51120	Overtime	-	1,030	1,030	1,061	3.0%
51190	Medicare	6,988	7,382	7,382	8,012	8.5%
51200	City Fica	29,878	31,573	31,573	34,262	8.5%
51210	City Tmrs	82,997	90,667	90,667	100,792	11.2%
51220	City Medical/Hospital Insuranc	49,657	65,098	65,098	83,614	28.4%
51300	Stability Pay	1,052	1,380	1,380	1,824	32.2%
51350	Car Allowance	-	-	-	-	0.0%
	Total Personnel Services	660,758	704,333	704,333	779,866	10.7%
52100	Printing & Publications	-	-	-	-	0.0%
52110	Telephone	2,983	3,480	3,480	3,600	3.4%
52130	Equipment-Rent/Lease	-	1,710	1,710	1,710	0.0%
52160	Professional Services	14,226	21,000	21,000	71,000	238.1%
52300	Contracted Services	16,493	25,000	25,000	25,000	0.0%
52390	Maint Contract-Office Equip	1,457	1,500	1,500	1,500	0.0%
52391	Software License & Maintenance	29,992	30,220	30,220	30,220	0.0%
52580	Courthouse Recordings	240	240	240	240	0.0%
	Total Contracted Services	65,391	83,150	83,150	133,270	60.3%
53140	Fuel & Lubricants	-	-	-	-	0.0%
53150	Supplies-Other	-	-	-	-	0.0%
53160	Supplies-Office	-	-	-	-	0.0%
53180	Postage	-	-	-	-	0.0%
53300	Repairs-Vehicles & Equipment	-	-	-	-	0.0%
53340	Uniforms	-	-	-	-	0.0%
53510	Supplies-Drafting	-	-	-	-	0.0%
	Total Materials and Supplies	-	-	-	-	0.0%
54140	Dues & Subscriptions	572	4,285	4,285	4,635	8.2%
54250	Legal Notices	-	500	500	500	0.0%
54270	Commission Training	10,733	-	-	-	0.0%
54320	Mileage	-	500	500	500	0.0%
54340	Professional Development	-	-	-	-	0.0%
54342	Meals	-	-	-	-	0.0%
54343	Travel	-	-	-	-	0.0%
	Total Other Charges	11,305	5,285	5,285	5,635	6.6%
Total Planning-Permit Division		737,454	792,768	792,768	918,771	15.9%

Inspections

Development Services Inspections	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Chief Building Official	1	1	1	1	1.00	1.00	1.00	1.00
Senior Inspector and Plans Examiner	0	0	2	2	0.00	0.00	2.00	2.00
Combination Inspector	3	3	1	1	3.00	3.00	1.00	1.00
Total	4	4	4	4	4.00	4.00	4.00	4.00

Expenditures by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	250,476	336,925	336,925	341,577
Contracted Services	106,351	60,560	60,560	10,560
Materials and Supplies	9,511	11,984	11,984	13,517
Other Charges	1,325	3,000	3,000	2,000
Capital Outlay	0	0	0	0
Total	367,663	412,469	412,469	367,654

Department Detail

Fund 100 - General Fund
Department 152 - Inspection

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	180,054	244,026	244,026	242,798	-0.5%
51110	Workmen'Scompensation	260	394	394	556	41.1%
51120	Overtime	7,715	5,150	5,150	5,305	3.0%
51190	Medicare	2,739	3,616	3,616	3,603	-0.4%
51200	City Fica	11,710	15,461	15,461	15,403	-0.4%
51210	City Tmrs	33,192	44,402	44,402	45,313	2.1%
51220	City Medical/Hospital Insuranc	14,091	23,672	23,672	28,272	19.4%
51300	Stability Pay	716	204	204	328	60.8%
	Total Personnel Services	250,476	336,925	336,925	341,577	1.4%
52100	Printing & Publications	-	-	-	-	0.0%
52110	Telephone	5,614	7,560	7,560	7,560	0.0%
52160	Professional Services	100,738	53,000	53,000	3,000	-94.3%
	Total Contracted Services	106,351	60,560	60,560	10,560	-82.6%
53140	Fuel & Lubricants	6,293	5,584	5,584	7,117	27.5%
53150	Supplies-Other	-	-	-	-	0.0%
53160	Supplies-Office	-	-	-	-	0.0%
53300	Repairs-Vehicles & Equipment	1,318	4,500	4,500	4,500	0.0%
53340	Uniforms	1,900	1,900	1,900	1,900	0.0%
	Total Materials and Supplies	9,511	11,984	11,984	13,517	12.8%
54140	Dues & Subscriptions	1,325	3,000	3,000	2,000	-33.3%
54340	Professional Development	-	-	-	-	0.0%
54342	Meals	-	-	-	-	0.0%
54343	Travel	-	-	-	-	0.0%
	Total Other Charges	1,325	3,000	3,000	2,000	-33.3%
Total Inspection Division		367,663	412,469	412,469	367,654	-10.9%

Capital Improvements

Capital Improvement	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Project Engineer II	1	0	1	1	1.00	0.00	1.00	1.00
Engineering Inspector, Manager	0	1	1	1	0.00	1.00	1.00	1.00
Engineering Inspector	0	4	4	4	0.00	4.00	4.00	4.00
Administrative Assistant	1	1	1	1	1.00	1.00	1.00	1.00
Administrative Coordinator	1	1	1	1	1.00	1.00	1.00	1.00
GIS Transit Analyst	0	0	0.5	0.5	0.00	0.00	0.50	0.50
Engineering Tech/Graduate Engineer	0	0	2	2	0.00	0.00	2.00	2.00
Graduate Engineer I	0	0	1	1	0.00	0.00	1.00	1.00
Real Estate Acuisitions Administrator	0	0	1	1	0.00	0.00	1.00	1.00
Total	3	7	12.5	12.5	3.00	7.00	12.50	12.50

Mission Statement

To provide comprehensive engineering and inspection services to the citizens of San Marcos and other City departments in order to manage the City's infrastructure, protect the environment and insure public health and safety.

Expenditures by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	123,395	477,931	477,931	930,233
Contracted Services	46,697	142,459	142,459	143,020
Materials and Supplies	11,254	58,029	58,029	55,484
Other Charges	0	64,500	64,500	64,500
Capital Outlay	0	0	0	0
Total	181,346	742,919	742,919	1,193,237

Goals and Objectives

- Design and construct CIP projects that address growth and improve the quality of life for our citizens and visitors.
    - Maintain a high level of quality
    - Maintain project schedules
    - Coordinate with all departments to ensure all needs are met
    - Ensure our environment is protected from construction projects
- Review and inspect public improvements to insure compliance.
- Optimize the performance of our people, process and systems.

What We Accomplished in 2013-14

- Completed a total of 13 projects which included: Rio Vista, McCarty Lane, Victory Gardens Guadalupe Bridge.

- Started construction on N. LBJ, FM 2439 – Hunter Road Widening, Loop 82 and SH 80 at IH 35 intersection Improvements, IH -35 at Yarrington.
- Update the Water, Wastewater, Drainage, Transportation and Downtown SmartCode Water Quality Master Plans to support Vision San Marcos.
- Improved overall communications due to high number of concurrent construction projects.
- Provide a master project schedule that will be updated quarterly for each project.
- Compiled department project workload on a 3 year basis.
- Effectively managed 80 projects.
- Incorporate Vision San Marcos into the 10-year CIP.
- Submitted Project Information Forms (PIF) to Texas Water Development Board for possible $7.8M in low interest loans or grant funding.

What We Plan to Accomplish in 2014-15

- Complete construction on projects such as: Downtown Phase 1, N. LBJ, RR Quiet Zones, FM 2439-Hunter Rd Widening, Victory Gardens Drainage Willow Springs Channel Improvements, N. LBJ.
- Start Construction on 17 projects which includes: Victory Gardens Subdivision, Loop 82 Overpass, Loop 110 from 123 to IH 35, River Road Outfall, Sessom BikePed and Peques Intersection.
- Implement city wide Microsoft Project program usage.
- Develop a new ROW permit procedure to cut down on the permitting time and ensure adequate inspection.
- Complete update of construction specifications and details.
- Continue to improve communications for ongoing construction.
- Continue to effectively manage over 80 projects.

Performance Measures

	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Increase the number of projects to construction	Each	5	12	31
Install Spitfire document control system	%	50%	50%	100%
Install progress delivery schedule system	Projects	50%	50%	100%
Develop a business process flow chart for all projects	Each	90%	90%	100%
Develop a business process flow chart for CIP Planning review	Each	50%	50%	100%
Develop standards & guidelines for each project	Each	50%	50%	100%
Install processes, practice and tools to improve project delivery	Each	50%	50%	100%
Prequalify master service agreements for ROW	Each	75%	70%	100%
Reduce CIP backlog	Projects	50%	50%	100%
Standardize CIP construction notes	Each	50%	50%	100%

Department Detail

Fund 100 - General Fund
Department 145 -Capital Improvements

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	83,064	332,925	332,925	652,070	95.9%
51110	Workmen'Scompensation	57	447	447	1,161	159.6%
51120	Overtime	3,557	13,390	13,390	13,792	3.0%
51190	Medicare	1,150	5,040	5,040	9,683	92.1%
51200	City Fica	4,919	21,549	21,549	41,404	92.1%
51210	City Tmrs	14,898	61,886	61,886	121,810	96.8%
51220	City Medical/Hospital Insuranc	15,298	41,426	41,426	88,350	113.3%
51300	Stability Pay	452	1,268	1,268	1,964	54.9%
	Total Personnel Services	123,395	477,931	477,931	930,233	94.6%
52100	Printing & Publications	-	500	500	500	0.0%
52110	Telephone	269	19,250	19,250	19,250	0.0%
52160	Professional Services	37,797	50,000	50,000	50,000	0.0%
52300	Contracted Services	-	50,000	50,000	50,000	0.0%
52391	Software License & Maintenance	8,631	22,709	22,709	23,270	2.5%
	Total Contracted Services	46,697	142,459	142,459	143,020	0.4%
53140	Fuel & Lubricants	10,298	14,579	14,579	12,034	-17.5%
53150	Supplies-Other	-	16,500	16,500	16,500	0.0%
53160	Supplies-Office	-	5,000	5,000	5,000	0.0%
53180	Postage	-	2,000	2,000	2,000	0.0%
53300	Repairs-Vehicles & Equipment	-	12,500	12,500	12,500	0.0%
53340	Uniforms	-	5,450	5,450	5,450	0.0%
53510	Supplies-Drafting	956	2,000	2,000	2,000	0.0%
	Total Materials and Supplies	11,254	58,029	58,029	55,484	-4.4%
54140	Dues & Subscriptions	-	6,500	6,500	6,500	0.0%
54340	Professional Development	-	48,500	48,500	48,500	0.0%
54342	Meals	-	5,000	5,000	5,000	0.0%
54343	Travel	-	3,000	3,000	3,000	0.0%
54910	Safety Items	-	1,500	1,500	1,500	0.0%
	Total Other Charges	-	64,500	64,500	64,500	0.0%
Total Capital Improvements		181,346	742,919	742,919	1,193,237	60.6%

Fire Operations

Fire Services	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Fire Chief	1	1	1	1	1.00	1.00	1.00	1.00
Assistant Fire Chief	2	2	2	2	2.00	2.00	2.00	2.00
Battalion Chief	3	3	4	5	3.00	3.00	4.00	5.00
Fire Captain	15	15	15	15	15.00	15.00	15.00	15.00
Support Services Captain	1	1	0	0	1.00	1.00	0.00	0.00
Fire Engineer	18	18	18	18	18.00	18.00	18.00	18.00
Fire Fighter	28	28	28	30	28.00	28.00	28.00	30.00
Administrative Coordinator	1	1	1	1	1.00	1.00	1.00	1.00
Administrative Assistant	1	1	1	1	1.00	1.00	1.00	1.00
Total	70	70	70	73	70.00	70.00	70.00	73.00

Mission Statement

The Fire Operations Department is committed to the people, property and environment of San Marcos from the harm of fires, life-threatening medical emergencies and sudden dangerous physical conditions that threaten our health and safety. We serve the public with efficiency and effectiveness.

Expenditures by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	6,320,156	6,482,026	6,545,039	6,919,031
Contracted Services	80,436	110,577	110,577	169,254
Materials and Supplies	344,710	315,512	315,512	339,734
Other Charges	65,708	90,783	90,783	110,741
Capital Outlay	0	0	0	0
Total	6,811,010	6,998,898	7,061,911	7,538,760

Goals and Objectives

- Continue updating, upgrading, and expanding our current facilities, equipment, apparatus, personnel, training, and services to meet state and national fire service standards and the needs and expectations of a rapidly growing community.
- Establish an all-hazards Fire Department Training Facility in the City of San Marcos.
- To assist the City Council and Administration in achieving their stated goals while working within established guidelines and policies.
- Our goals and objectives revolve around our Mission Statement which states that the: San Marcos Fire Department is dedicated to providing a well-trained, motivated, and diverse team of professionals who deliver excellence in prevention, educational programs, and emergency response service to our community in a safe, responsible, and efficient manner.

What We Accomplished in 2013-14

- Responded to 3,846 calls for assistance (CY 13) Projected 4,303 (CY 14).
- SMFD personnel participated in 9,434 hours of training (4,272 in 13-14) and continuing education (CY 13) which resulted in the attainment of 71 new or higher-level certifications by Department's personnel, including:
    - (6) Department of State Health Services – EMT Basic
    - (9) Texas Commission on Fire Protection (TCFP) Incident Safety Officer
    - (6) TCFP Firefighter Intermediate
    - (10) TCFP Firefighter Advanced
    - (6) TCFP Driver-Operator Pumper
    - (16) TCFP Basic Wildland Fire Protection
    - (14) TCFP Hazardous Materials Technician
    - (5) TCFP Fire Officer I
    - (7) TCFP Fire Officer II
    - (5) TCFP Fire Officer III
    - (4) TCFP Fire Officer IV
    - (7) TCFP Fire Instructor I
    - (3) TCFP Fire Instructor II
    - (4) TCFP Fire Inspector Basic
    - (1) TCFP Fire Inspector Master
    - (7) National Fire Academy resident courses
    - (5) Graduates of the Texas Fire Chief's Academy
    - 1 National Fire Academy Executive Fire Officer
- Planned, coordinated, and hosted the 2014 Texas Fire Chiefs Association's Executive Conference at the Embassy Suites Conference Center.
- Completed the third annual SMFD Citizens Fire Academy and hosted the third annual Fire Department Open House and Kick-off to Fire Prevention Month with over 1,000 citizens attending.
- Completed the update of all Fire Department Job Descriptions.
- Conducted our eighth and ninth Resident Advisor (RA) Fire Academies for Texas State University, training their RAs in fire and life-safety education pertaining to on-campus living.
- Actively participated in several community activities and programs to include: National Night Out, the "Fired Up About Reading" program at the Library, numerous neighborhood school and church festivals and fairs, Shattered Dreams, and our Annual 9-11Remembrance Ceremony.
- Researched, developed specifications for, and ordered a new 100' aerial ladder truck which will be received in late 2014 or early 2015.
- Completed the update of all Fire Department job descriptions.

What We Plan to Accomplish in 2014-15

- Design and begin construction of a Fire Department training facility.
- Pursue third-party designation through the Texas Fire Chiefs Association's Best Practices Program as a starting point toward seeking Accreditation through the Center for Public Safety Excellence in the future.
- Expand Training Division with addition of a BC in the FY 14-15 budget.
- Certification of all SMFD Captains, and above, through the Blue Card incident command system.
- EMS – continue to improve the level of EMS service offered by SMFD personnel and increasing the number of ALS providers we have on staff.
- The San Marcos Fire Department, the Hays County Fire Chiefs, and Departments from Round Rock to San Antonio are collaborating to host the 2015 Texas Engineering Extension Service (TEEX) Leadership Symposium here in San Marcos from January 12-14, 2015; over 1,000 attendees from across the State and beyond are expected to attend this free, State sponsored training opportunity.

- The Fire Department will begin our Insurance Service Offices (ISO) review in October of 2014. This assessment is required every 10 years. Our goal is to try to preserve our current ISO Public Protection Classification (PPC) of 2.
- Begin the architecture and design process for the relocation of fire station 4 to the new location on Wonder World Drive near Hwy 123.
- Continue the process to relocate station 2, either to the site near at Old RR 12 and Craddock or closer to the intersection of Wonder World Drive and Old RR 12.
- Additional/new Fire Station Land Purchase and Construction – we need to purchase land and construct an additional station in the vicinity of Hwy 80 and Hwy 21 and a 2nd additional station in the vicinity of the Outlet Malls.
- Remodel/update items at station 1 – this will take place in FY 14-15 and our intention is to completely gut and re-do the guest bathroom downstairs as well as the two staff restrooms upstairs.
- Spec and order a new heavy-rescue/light/air truck; we hope to place the order immediately after the FY 14-15 budget is adopted and receive the vehicle in late 2015.
- Receive 100' aerial ladder - $1,100,000.00; it is due to be delivered to San Marcos in late November of 2014.
- Complete Brush 2 (52-319) Renovation Project - $35,000.
- Purchase the first phase of Scott Air Packs – IFB out on the street now. This will be at least a 2 year and possibly a 3 year phased purchase process to replace all of the Department's Self-contained breathing apparatus (SCBA).
- Airport future needs assessment and fire protection – this is mostly contingent on growth at the airport and whether they become a Part 139 airport.
- Junior fire academy – this is in the works but we didn't have enough lead time or a budget for it in FY 13-14.
- Continue with the implementation of the ZOLL Records Management System and other associated hardware and software applications which assist us with creating and utilizing prefire plans, data mining, and better monitoring our compliance with Texas Commission on Fire Protection (TCFP), Insurance Services Office (ISO), Texas Department of State Health Services (DSHS), and National Fire Protection Association (NFPA) standards.

Performance Measures

	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Total Incidents	# of incidents	3,776	3,846	4,303
Life and Fire Safety Education	# of people contacted	10,100	10,250	10,500
Total Training Hours Received by Dept Personnel	# of hours	4,272	9,434	6,560
Citizens Fire Academy Graduates	#	15	17	15
Fire Dept Open House Attendees	#	800	1,000	1,200
Resident Advisor Fire Academy Graduates	#	132	143	155

Department Detail

Fund 100 - General Fund
Department 155 - Fire Operations

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	4,150,250	4,362,306	4,362,306	4,588,789	5.2%
51110	Workmen'Scompensation	22,347	22,463	22,463	32,548	44.9%
51120	Overtime	313,865	86,987	150,000	273,681	214.6%
51121	Acting Pay	66,961	87,502	87,502	87,502	0.0%
51122	Flsa 207 (K) Premium	94,766	167,560	167,560	-	-100.0%
51190	Medicare	66,899	69,872	69,872	73,419	5.1%
51200	City Fica	285,336	297,883	297,883	312,678	5.0%
51210	City Tmrs	820,057	857,236	857,236	922,846	7.7%
51220	City Medical/Hospital Insuranc	389,617	414,260	414,260	512,359	23.7%
51300	Stability Pay	54,895	58,982	58,982	52,990	-10.2%
51340	Premium Pay	50,263	51,275	51,275	56,520	10.2%
51350	Car Allowance	4,200	4,200	4,200	4,200	0.0%
51380	Pension Fund-Reserves	700	1,500	1,500	1,500	0.0%
			-			
	Total Personnel Services	6,320,156	6,482,026	6,545,039	6,919,031	6.7%
52010	Copier Rental	1,034	1,100	1,100	1,100	0.0%
52100	Printing & Publications	1,073	1,200	1,200	1,200	0.0%
52110	Telephone	11,765	30,656	30,656	46,575	51.9%
52160	Professional Services	56,191	44,771	44,771	72,729	62.4%
52391	Software License & Maintenance	1,723	24,200	24,200	23,000	-5.0%
52300	Contracted Services	-	-	-	16,000	100.0%
52650	Repairs-Communications	8,650	8,650	8,650	8,650	0.0%
	Total Contracted Services	80,436	110,577	110,577	169,254	53.1%
53120	Chemicals	6,404	6,500	6,500	6,500	0.0%
53140	Fuel & Lubricants	91,031	93,865	93,865	86,997	-7.3%
53150	Supplies-Other	31,972	40,850	40,850	40,790	-0.1%
53160	Supplies-Office	5,856	5,500	5,500	5,500	0.0%
53180	Postage	917	1,200	1,200	1,200	0.0%
53240	Repairs-Building Materials	34,192	36,712	36,712	36,712	0.0%
53300	Repairs-Vehicles & Equipment	124,110	75,959	75,959	75,959	0.0%
53340	Uniforms	50,229	54,926	54,926	86,076	56.7%
	Total Materials and Supplies	344,710	315,512	315,512	339,734	7.7%
54140	Dues & Subscriptions	1,667	1,955	1,955	2,015	3.1%
54340	Professional Development	42,490	57,826	57,826	77,724	34.4%
54342	Meals	6,468	10,330	10,330	10,330	0.0%
54343	Travel	13,084	18,672	18,672	18,672	0.0%
54910	Safety Items	2,000	2,000	2,000	2,000	0.0%
	Total Other Charges	65,708	90,783	90,783	110,741	22.0%
Total Fire Operations		6,811,011	6,998,898	7,061,911	7,538,760	7.7%

Police

Police Services	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Police Chief	1	1	1	1	1.00	1.00	1.00	1.00
Assistant Chief of Police	2	2	2	2	2.00	2.00	2.00	2.00
Police Commander	4	4	4	4	4.00	4.00	4.00	4.00
Police Sergeant	12	12	12	12	12.00	12.00	12.00	12.00
Police Corporal	17	17	17	17	17.00	17.00	17.00	17.00
Police Officer	60	64	64	66	60.00	64.00	64.00	66.00
Support Services Division Manager	1	1	1	1	1.00	1.00	1.00	1.00
911 Communications Manager	0	0	1	1	0.00	0.00	1.00	1.00
Victim Services Coordinator	1	1	1	1	1.00	1.00	1.00	1.00
911 Shift Supervisor	4	5	4	4	4.00	5.00	4.00	4.00
Crime Scene/Evidence Supervisor	1	1	1	1	1.00	1.00	1.00	1.00
Crime Analyst	0	0	0	1	0.00	0.00	0.00	1.00
Police Records Supervisor	1	1	1	1	1.00	1.00	1.00	1.00
911 Telecommunicator	18	21	21	21	18.00	21.00	21.00	21.00
Administrative Assistant, Senior	1	1	1	1	1.00	1.00	1.00	1.00
Crime Scene/Evidence Technician	1	1	1	1	1.00	1.00	1.00	1.00
Parking Coordinator	0	1	1	1	0.00	1.00	1.00	1.00
Administrative Assistant	2	2	2	2	2.00	2.00	2.00	2.00
Police Records Specialist	3	3	3	3	3.00	3.00	3.00	3.00
Parking Technician	4	4	4	4	1.50	1.50	2.13	2.13
Total	133	142	142	145	130.50	139.50	140.13	143.13

Mission Statement

The Police Department is responsible for 911 emergency communications, training, school resource, juvenile, crime prevention, accreditation, grant administration, records and administrative supervision and coordination of all activities and operations within the Police Department. Responsible of protection of life and property, identification and apprehension of offenders, and recovery of lost and stolen property. Addresses those responsibilities through pro-active patrol, responding to calls for service, directing traffic, investigating accidents, conducting criminal investigations, providing emergency response, and participating in other community service activities. Conducts narcotic investigations, provides K-9 services and operates the Crime Stoppers Program.

Expenditures by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	11,325,064	11,966,307	12,066,307	12,667,797
Contracted Services	209,350	364,310	364,310	456,348
Materials and Supplies	782,982	840,327	840,327	837,618
Other Charges	78,811	102,782	102,782	102,782
Capital Outlay	0	0	0	0
Total	12,396,207	13,273,726	13,373,726	14,064,545

Goals and Objectives

- The Patrol function, which responds to immediate calls for service, and the Criminal Investigation Division, which performs follow-up investigations on cases generated by patrol officers. While the Patrol and Criminal Investigation functions serve two different roles, they are similarly joined in their mission. That mission is to maintain the public order, protect life and property, and to serve the community through legal and ethical means.
- Officers in these functions perform their duties by detecting and arresting offenders, utilizing proactive crime prevention methods, recovering lost or stolen property, assisting those in need, and participating in hands-on community involvement through problem-solving.
- Maintain critical communications for all public safety, including 9-1-1 service, for citizens needing police, fire and/or emergency medical services (EMS).
- Provide updates and training for all police department staff for commission and certification mandates for the State of Texas.
- Delivery of department programs with assistance from local partnerships and citizen involvement, such as:
    - School Resource Officer program with the San Marcos Consolidated Independent School District
    - Hays County Juvenile Probation, Juvenile Detention Center, and Juvenile Courts
    - Citizen's Police Academy and Alumni Association
    - Texas State University ALERRT training center and various internship opportunities
    - Numerous citizen and neighborhood groups
- Maintain police department facilities and grounds for daily and emergency use by staff, city staff and citizens.
- Conduct events in the community and state-wide promoting the department programs, services, awards and employment opportunities.

What We Accomplished in 2013-14

- Updated defensive tactics training for all officers to include defensive counter-measures for incidents involving more violent, well-trained and armed subjects.
- Completed mandated training hours for all department personnel.
- Completed conversion of radio communications from analog to digital to comply with federal mandates.
- Installed new flooring for a safer and healthier work environment in 9-1-1 Communications Center.
- Completed remodel of public contact window in department lobby and construction of building hardening barriers around facility to create a safer environment for employees and citizens.
- Received grant funding for Automated Vehicle Locator equipment to improve dispatching and response of nearest police officer, fire apparatus, and/or EMS unit.
- Transferred duties of employment polygraph examinations from contracted to services to in-house, certified examiner. Examiner conducts pre-employment polygraph exams for police and fire candidates; and provides exams for criminal investigation division.
- Expansion of college internship program, Blue Santa program and Texas Night Out program.
- Coordinated meetings for juvenile investigators, SRO's, and probation officers for multi-disciplinary training, case status reviews, and legal updates.
- Instructed employees of the Hays County Juvenile Detention Center to raise awareness and prevent abuse, neglect or exploitation of juvenile inmates at the facility.
- Development of social media for Citizen's Police Academy Alumni Association.
- Revised hiring process of police officers for efficiency, scheduling and transparency.
- Completed training with all San Marcos and Hays County school districts and first responders on Standard Response Protocol for multi-hazard responses including: active shooter, weather events and other potential mass casualty incidents. Training is beneficial in teaching students' the skills to act and seek safety regardless of location.
- Host and facilitate Texas Citizen's Police Academy Alumni Association Annual Conference.
- Evaluation of Emergency Police Dispatch for 9-1-1 Center.

- Filled new positions for Communications Division: Communications Supervisor and 3 Telecommunicator Operators.
- Provided classroom for Finance Department use for one year+ during transition and upgrade of new financial system software.
- **Outlet Malls** – The Outlet Malls of San Marcos present challenges to the department related to specific events and traffic issues. Three events that require coordination of special response are during Holy Week, Tax Free Weekend (typically the first weekend in August) and the weekend after Thanksgiving, also known as "Black Friday". The weekend after Thanksgiving has developed into a 24 hour a day event with hundreds of stores opening at or before midnight on Thanksgiving night. These events require extensive planning with the Police Department taking the lead in coordinating with TxDOT, Engineering, Streets/Traffic Department, Fire and Rescue, and management from both malls. The two foot/bike officers assigned to the Outlet Malls full time are supplemented with officers on overtime for the special events. The Police and Fire Departments operate a full joint-operation Command Post during the events. We continue to manage vehicle and pedestrian mall traffic through effective incident command, traffic direction, and community liaison. The Department has also participated with mall management on an emergency response drill to help us all protect the visitors and this economic resource. The Department has also participated with mall management on an emergency response drill to help us all protect the visitors and this economic resource.
- **Emotionally Disturbed Persons** – Law enforcement officers continue to handle the burden of finding inpatient and outpatient services for the mentally ill. The Police Department currently has one full-time officer assigned as a Mental Health Officer. The MHO performs transports to Private and State Hospitals in Austin and San Antonio as well as in Kerrville, TX. He works with the Hays County Court at Law serving Orders of Protective Custody (OPC) as well as assisting the Hays County Sherriff's Office, SMPD Patrol, SRO, Narcotics, CID and the DA's Office with individuals suffering from Mental Illness. The MHO makes home visits with consumers to divert crisis mental health incidents and works in collaboration with MCOT/Scheib assisting local residents, TX State students, and consumers from surrounding communities who rely on local outreach and medical services. In 2013, the mental health officer handled 442 calls for service and completed 90 case reports related to mental health investigations. 353 of those calls for service were mental health/attempted suicide follow up investigations.
- **Traffic Control –** Citizen complaints of traffic congestion and violations are consistently ranked as a top concern in the annual citizen survey. Patrol officers routinely make traffic contacts in their districts according to their knowledge of problem areas and citizen based complaints. Three full-time motorcycle officers focus on violations in school zones, passing a loading or unloading school bus, and neighborhoods. These officers work only traffic enforcement activities and target areas of the city from which we receive citizen complaints and where they are higher incidents of traffic collisions. With the assignment of traffic complaints being given to the motorcycle officers, the complaints are addressed in a more efficient and timely manner than a patrol officer can often manage due to various priorities and calls for service.
- **San Marcos-Hays County Family Justice Center** – The purpose of the center is to create a multi-agency facility where victims of domestic and dating violence can have numerous needs met at one location, the 29 acre campus of the Village of San Marcos www.villagecampus.org). Commander Penny Dunn is the project coordinator for the Family Justice Center, serves as President of the Friends of the Family Justice Center (a non-profit organization), and a board member of the Village of San Marcos. The project is shovel ready and well-known grant consultant, Margaret Wink, is now helping the Village organizations in the preparation of proposals and presentation of the project for construction funding. Project goals, output measures, and plans for co-location operations have been completed.
- **Downtown District –** The bar closing hours were changed to 2:00 a.m. seven days a week in May 2009 resulting in increased demand of police resources. The foot/bike unit for the Downtown District was expanded from two officers to four this year. While the department worked to hire and train the new officers, an agreement was reached with the TX State University Police Department which allowed the department to hire off-duty officers from that agency to supplement our patrol staffing in the downtown area.
- **Sex Offender Registration Program -** The Sex Offender Registration Compliance Program continues to serve as the core of an aggressive enforcement program related to sex offenders. The Criminal Investigation Division collaborates with the Patrol Division and Records Division in making random

compliance checks on local registered sex offenders. The number of registered sex offenders living in San Marcos varies but currently there are 57 registered with the department as living in San Marcos. Ten of these registrants offended against adult victims and 47 registrants offended against child victims. During the 2013 checks, three registered sex offenders were found to be non-compliant with registered sex offender laws, a State Jail Felony. Warrants were issued and all three suspects captured. During the rest of the year, registered sex offenders move in and out of the city as well as change employment. This requires additional time to meet with the registered sex offenders to keep records up to date. Also during the year there are several instances where information is received about registered sex offenders who are out of compliance and investigations are conducted to verify whether or not they are in compliance. As a result of these investigations, one additional arrest warrant was obtained for Failure To Register as a Sex Offender outside of the annual compliance check.

- **SWAT -** The San Marcos/Hays County SWAT Team has continued its average of about one call out per month and monthly training cycles where operators attend at least 16 hours of training. The team continues to be an active part of the LESET group that works with regional agencies to allow access to regional assets and aids us in securing additional tactical equipment. The majority of the team's members conduct regular training for their respective agencies with officers from SMPD providing an additional 60+ hours of refresher training for the patrol division to include felony stops, firearms, SABA (self aid/buddy aid), active shooter and low light. The team also continues to be an active part of the community by participating in the Citizens Police Academy and other various functions within in the city and county.
- **Crime Victims Services (CVS) –** The Crime Victims Coordinator, Roya Williamson, manages 8 volunteers who assist in reaching out to victims of crime in San Marcos. The CVS unit served 743 new crime victims during the year and continued services for 99 crime victims from the prior year. The total number of victims served was 842. The CVS unit provided training and presented information for law enforcement professionals and citizens around the community during 28 presentations and health fairs with more than 1450 attendees. The Crime Victim Services Coordinator provides victim services refresher and update information as part of the officer in-service training. Roya Williamson was part of a task force that organized the Relationship Violence Prevention activities that were held during the month of October 2013 at a home football game of all the schools in Hays County and Texas State University. Roya is in the process of establishing the Critical Incident Stress Management (CISM) Team. This team will be a multi-agency effort to include San Marcos Police Department, San Marcos Fire Department, Hays County Sheriff's Office and EMS. Roya continues to be an active member of several organization boards which include Friends of the Family Justice Center (Treasurer), the Village of San Marcos (Secretary), Texas Victim Services Association (Region B Coordinator which covers 39 counties), Central Texas Medical Center – Women's Council Foundation and the Hays Caldwell Council on Alcohol and Drug Abuse.
- **Bank Robbery Initiative Consortium (BRIC) -** The department continued its participation in this group aimed at addressing prevention of bank robberies and apprehension of bank robbery suspects along the IH-35 corridor. The department is the host of quarterly meetings of the BRIC members that includes federal, state, and local law enforcement and bank officials within the Central Texas area (San Antonio to Austin). Meetings provide an opportunity to network with agencies and bank security managers, share intelligence, gain insight into banking operations, learn about breakthrough technology and security measures, and make recommendations to the banking leaders about operational issues and investigative requirements. The 5 year anniversary and success of the organization was celebrated in March 2014.
- **Patrol Command Vehicle Capability –** The department fielded two Chevrolet Tahoes equipped as command vehicles in 2012. The vehicles are equipped in a way that standard cruisers cannot be due to space constraints. The vehicles are designed around major incidents and add capabilities that we have not had out in the field in the past. Many of the capabilities added were found as gaps during previous incidents or in training for large scale calls. These vehicles were used to help manage several critical incidents during 2013.
- **Evidence Section –** Continued evidence and property disposition projects involving research, obtaining order for destruction, removal from storage, and transport; or on-site destruction with new portable incinerator, for destruction of more than 4,000 items of evidence and property. Evidence technician supervisor training and evidence technician training was completed. 611 items were submitted to crime labs in 2013 for forensic analysis with multiple DNA CODIS hits and AFIS hits for fingerprint evidence recovered at crime scenes. Over 1,300 pounds of biological and illegal drug evidence was destroyed per court order. Historical input of evidence and property stored at SMPD is being entered in the new tracking

and inventory system implemented in 2013. Developed and delivered training for all department personnel on new legal requirements for disposition of firearms seized from mentally ill persons during a crisis. Developed and implemented new procedures for intake of drug items deposited in the City of San Marcos Environmental Health and Police Department 'drug kiosk' for the safe disposal of prescription and over-the-counter medications for citizens. In the first nine months 479 pounds of medications were left in the secure depository located in the SMPD front lobby by citizens. These items are properly disposed of to prevent contamination of water and land.

- **Criminal Investigations Division Quarterly Case Audits and Training** - The Criminal Investigation Division (CID) conducts quarterly case audits to review progress and manage assigned cases. Members of the CID team receive training to maintain required certifications, proficiency, and to keep up with current crime trends. In 2013/14 the following training was completed:
    - TAPEIT Conference – Basic Property/Evidence Technician Certification
    - TAPEIT Conference – Advanced Property/Evidence Technician Certification
    - HazCom Training
    - Forensic Photography I
    - Legislative Updates
    - Fraud Investigators Association of Texas Conference
    - Practical Homicide
    - Death Investigation for Law Enforcement
    - Forensic Taphonomy
    - Principals of Intelligence Writing and Briefing
    - Forensic Computer Certification
    - End Violence Against Women International Annual Conference
    - Polygraph Examiner School (10 weeks)
    - Texas Association of Law Enforcement Polygraph Investigator's Conference
    - The Enemy Within: Dealing with Emotional Trauma in Law Enforcement
    - Winning Mind for Women Seminar
    - PPCT Ground Avoidance Ground Escape
    - Advanced Techniques in Joint Child Abuse Investigations; Medical, Investigative and Legal Aspects of Physical Child Abuse and Investigating Child Sex Abuse Crimes
    - Crimes Against Children Conference
    - Reid Interview / Interrogation Methods
    - State of Texas Sex Offender Registration Conference
    - Regularly scheduled Crisis Negotiation Trainings
    - Sex Crimes Against Children
    - Texas County & District Attorney Key Personnel Conference
    - Texas Association on Hostage Negotiation Conference & Competition
    - Prevention, Treatment, Statistical Occurrences and the Signs & Symptoms of HIV/AIDS and STD's
    - Every Victim – Every Time Conference
    - Texas Victim Services Association Annual Conference
    - 2012 College Station Active Shooter Incident Debrief
- **Noise in Neighborhoods** – Since Fall 2007, staff and the community have problem-solved the enforcement issues of noise violations and nuisance conditions throughout the City. Using the SARA problem-solving model, recommendations were made for short, medium, and long-term solutions to include a universal application of strategies with customized plans for specific problem locations. From 2009 to 2010, the total number of noise complaints dropped 4.0% and the percentage of noise related to overall calls for service decreased slightly from 7.8% to 6.6%. Corresponding drops in calls for service related to noise continued to decrease in 2013. Compared to 2007, calls for service related to noise were down 24.8% in 2013.
- **The ACT (Achieving Community Together) Campaign** is a collaborative effort of the City of San Marcos and Texas State University to work together on common values, mission, and goals. Formed in June 2008, ACT is the result of innovative problem-solving and citizen participation. This historic effort is the first time stakeholders have come together on a large scale to promote positive relations between student and non-student residents through education, community connectedness, and resources.

What We Plan to Accomplish in 2014-15

- Continued development of local partnerships for an effective regional response through the following projects:
    - Public Safety Answering Point (PSAP) – a co-located 9-1-1 and Emergency Operations Center
    - CIS/CAD – Public safety reporting and computer aided dispatch shared system with Texas State University Police, Hays County Sheriff's Office, Kyle Police, and Buda Police
    - Law enforcement facilities to co-locate San Marcos Police with Hays County Sheriff's Office
    - Public safety training facility and grounds for San Marcos Police, Fire, EMS, and Hays County law enforcement and volunteer fire service
- Install and implement the Automated Vehicle Locator (AVL) system for police vehicles through grant funding.
- Replacement of evidence/property intake and transitional secure storage lockers.
- Remodel interview rooms for effective sound proofing to improve recordings.
- Initiate Federal Emergency Management Administration (FEMA) level training for Incident Management and Command of all employees.
- Continue to develop community partnerships to positively impact quality of life issues for citizens.
- Continue to provide current technology and equipment to assist officers in their investigation of crime and disorder.
- Increase citizen contacts and community participation and programs associated with the ACT campaign.
- Continue work with agencies and entities for resources and funding to address issues associated with emotionally disturbed persons.
- Provide essential training for investigation of domestic violence, sexual assault, child abuse, police tactics, and police driving.
- Continue work and involvement in Family Justice Center and Village of San Marcos projects.
- Continue to participate in the regional Law Enforcement Standards Education and Training (LESET) Team working in collaboration with law enforcement agencies in the Capitol Area Council of Governments. In addition to SWAT resources, San Marcos Police continue to train and have available two Strike Teams to respond and assist in mutual aid situations. The LESET group continues to seek grant funding to equip and train all regional strike teams so they can work together for a far greater response than most agencies can put together on their own.
- Continue grant funding for the Crime Victim Services program.
- Continue recruiting and adding to the volunteers in the Crime Victims Services unit to an ideal number of 24 volunteers.
- Continue Sexual Offender compliance checks.
- Continue participation in the Bank Robbery Initiative Consortium (BRIC).
- Implement a new process by which the department can measure patrol officer activity and encourage high productivity.
- Work through the process of adapting to a new Police Chief and use this opportunity to continue moving the department in a positive direction.
- Complete an evidence/property audit.
- Purchase an updated video forensics computer for CID.

Performance Measures

	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Patrol Calls for service	#	28,391	29,810	31,301
Officer initiated contacts	#	30,198	30,802	31,418
Active cases assigned to detectives	#	936	992	1,052
Cases sent to District Attorney for prosecution	#	403	427	453
Noise complaints	#	2,195	2,095	2,000
Traffic accidents	#	3,531	3,637	3,746
Traffic stops	#	17,200	17,544	17,895
Evidence items submitted to PD evidence section	#	2,889	3,033	3,185
Evidence items destroyed to PD evidence section	#	4,000	4,080	4,161
Peace Officer Training – Department Goal Of 40 Hours Per Officer Per Year	% Completed	75	97	98
Crime Prevention/Community Service Contacts	#	800	2,100	2,900
Citizen Police Academy Graduates	#	43	30	60
Incidents for Police Dept	#	72,950	78,555	84,160
Mean Response Time For Priority 1 Calls	Minutes	6.00	6.29	6.00
Calls Dispatched For San Marcos Fire Department	#	4,119	4,190	4,380
Calls Dispatched For San Marcos/Hays EMS	#	7,358	7,552	7,800
SMPD-Academy class hours	#	786	814	800
SMPD-Academy Students instructed	#	608	836	810

Department Detail

Fund 100 - General Fund
Department 165 - Police Administration

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	2,037,697	2,306,921	2,306,921		
51110	Workmen'Scompensation	6,474	7,276	7,276		
51120	Overtime	138,174	62,639	62,639		
51190	Medicare	31,199	35,249	35,249		
51200	City Fica	133,508	149,948	149,948		
51210	City Tmrs	379,352	422,542	422,542		
51220	City Medical/Hospital Insuranc	229,410	272,228	272,228		
51300	Stability Pay	36,919	38,898	38,898		
51340	Premium Pay	23,460	22,860	22,860		
	Total Personnel Services	3,016,192	3,318,561	3,318,561	-	-100.0%
52100	Printing & Publications	7,678	4,100	4,100	4,100	0.0%
52110	Telephone	45,177	54,100	54,100	76,100	40.7%
52115	Cdpd Communications	36,917	43,500	43,500	55,650	27.9%
52130	Equipment-Rent/Lease	56,628	74,500	74,500	74,500	0.0%
52160	Professional Services	4,454	9,920	9,920	9,920	0.0%
52391	Software License & Maintenance	20,184	122,950	122,950	135,824	10.5%
52900	City Share-School Crossing Gds	15,500	15,500	15,500	15,500	0.0%
	Total Contracted Services	186,539	324,570	324,570	371,594	14.5%
53140	Fuel & Lubricants	22,544	24,240	24,240	23,097	-4.7%
53150	Supplies-Other	26,984	30,100	30,100	28,600	-5.0%
53160	Supplies-Office	9,093	9,675	9,675	9,675	0.0%
53180	Postage	3,796	3,950	3,950	3,950	0.0%
53240	Repairs-Building Materials	45,619	62,990	62,990	62,990	0.0%
53280	Repairs-E-Comm	6,920	8,500	8,500	8,500	0.0%
53300	Repairs-Vehicles & Equipment	12,287	14,250	14,250	14,250	0.0%
53340	Uniforms	7,500	7,500	7,500	7,500	0.0%
53360	Supplies-Armory	71,491	100,600	100,600	100,600	0.0%
	Total Materials and Supplies	206,234	261,805	261,805	259,162	-1.0%
54140	Dues & Subscriptions	1,171	1,275	1,275	1,275	0.0%
54340	Professional Development	39,190	55,125	55,125	55,125	0.0%
54342	Meals	18,932	23,732	23,732	23,732	0.0%
54343	Travel	14,283	16,830	16,830	16,830	0.0%
	Total Other Charges	73,576	96,962	96,962	96,962	0.0%
Total Police Administration		3,482,541	4,001,898	4,001,898	727,718	-81.8%

Department Detail

Fund 100 - General Fund
Department 166 - Police Operations

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	5,382,049	5,675,863	5,475,863	8,161,885	43.8%
51110	Workmen'Scompensation	36,887	36,221	36,221	62,272	71.9%
51120	Overtime	558,593	478,668	778,668	705,258	47.3%
51190	Medicare	87,707	93,665	93,665	134,258	43.3%
51200	City Fica	375,024	397,766	397,766	568,629	43.0%
51210	City Tmrs	1,081,339	1,121,044	1,121,044	1,647,355	46.9%
51220	City Medical/Hospital Insuranc	535,942	538,538	538,538	996,517	85.0%
51300	Stability Pay	96,619	141,701	141,701	191,703	35.3%
51340	Premium Pay	154,713	164,280	164,280	199,920	21.7%
	Total Personnel Services	8,308,872	8,647,746	8,747,746	12,667,797	46.5%
52100	Printing & Publications	2,414	3,000	3,000	3,000	0.0%
52130	Equipment-Rent/Lease	1,770	4,100	4,100	4,100	0.0%
52160	Professional Services	18,571	31,640	31,640	31,640	0.0%
52300	Contracted Services	-	-	-	45,014	100.0%
52870	Towing Charges	55	1,000	1,000	1,000	0.0%
	Total Contracted Services	22,811	39,740	39,740	84,754	113.3%
53140	Fuel & Lubricants	317,888	314,220	314,220	310,194	-1.3%
53150	Supplies-Other	67,539	63,952	63,952	67,952	6.3%
53250	Repairs-Collision	2,320	4,500	4,500	4,500	0.0%
53300	Repairs-Vehicles & Equipment	115,042	105,000	105,000	105,000	0.0%
53340	Uniforms	71,364	87,350	87,350	87,310	0.0%
53400	Supplies-K-9	2,594	3,500	3,500	3,500	0.0%
	Total Materials and Supplies	576,748	578,522	578,522	578,456	0.0%
54140	Dues & Subscriptions	1,235	1,820	1,820	1,820	0.0%
54330	Investigative Costs	4,000	4,000	4,000	4,000	0.0%
	Total Other Charges	5,235	5,820	5,820	5,820	0.0%
Total Police Operations		8,913,666	9,271,828	9,371,828	13,336,827	43.8%

Transportation Administration

Public Services Transportation Administration	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Assistant Director of Public Services - Transportation	1	1	1	1	1.00	1.00	1.00	1.00
Transportation Engineering Manager	1	1	1	1	1.00	1.00	1.00	1.00
Engineering Technician	1	1	1	1	1.00	1.00	1.00	1.00
Public Services GIS/Technology Specialist	1	1	1	1	0.50	0.50	1.00	1.00
Administrative Assistant	1	1	1	1	1.00	1.00	1.00	1.00
Inventory Control Technician	1	1	1	1	1.00	1.00	1.00	1.00
Total	6	6	6	6	5.50	5.50	6.00	6.00

Mission Statement

The Transportation Administration Division provides planning, direction and administrative support services for all divisions within the Public Works Department, including streets and drainage, vehicle maintenance, and inspections.

Expenditures by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	421,845	452,020	452,020	498,916
Contracted Services	21,353	30,279	30,279	33,241
Materials and Supplies	17,372	20,990	20,990	18,114
Other Charges	117,835	148,093	148,093	171,103
Capital Outlay	0	0	0	0
Total	578,405	651,382	651,382	721,374

Goals and Objectives

Supports and enhances a high quality of life for the City's residents, businesses and visitors by providing well planned, environmentally sensitive, cost-effective infrastructure and services to promote public health, personal safety, transportation, economic growth, and regional collaboration including:

- Executing City Council vision and goals.
- Infrastructure management, operation, maintenance inventory, and mapping.
- Continue implementation of residential solid waste one-call complaint line and with 24 hr response.
- Ensure reliable quality residential solid waste collection services through effective tracking measures.
- Respond to traffic concerns to citizens in a prompt, efficient manner.
- Manage MS4 Permit.

What We Accomplished in 2013-14

- Completed 5-yr Pavement Management Program.

- Successfully implemented real-time traffic observation by emergency management personnel.
- Reorganized department for improved efficiency and customer service.
- Successfully transitioned fleet services and solid waste services to Community Services Department.
- Submit MS4 to TCEQ.
- Completed approximately 125 traffic counts/studies in response to citizen traffic concerns.
- Completed 2013 Traffic Count Maps.
- Collected over $150,000 in solid waste hauler's fees to be used for street maintenance.
- Completed yearly inventory of fleet, water/wastewater, Electric, and traffic warehouses.
- Established minimum reorder points using maximo reports for all parts in the four warehouses.
- Issues $1.3 million of inventory warehouse parts.
- Implemented sidewalk maintenance program.
-

What We Plan to Accomplish in 2014-15

- Continue to enhance pavement management system to stabilize annual funding and optimize solid-waste hauler billings to maximize funding source.
- Conduct Pavement Condition survey of all streets in the network.
- Expand sidewalk maintenance program.
- Conduct 2014 Traffic Counts throughout the City.
- Expand Complete Streets program to maximize roadway efficiencies through striping.
- Continue to audit the drainage utility accounts for proper drainage charges.
- With Maximo upgrade, have the ability to print receipts from the handheld barcode scanners.
- Build the inventory in the traffic control warehouse.

Performance Measures

	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Pavement Management	Miles	310	315	320
Sidewalk Management	Feet	502,000	505,000	507,000
Master Plan Assistance	#	3	4	4
Traffic Counts/Studies	#	119	125	125
Special Events/Traffic Management Plans	#	4	9	8
Street cut permits issued	#	195	200	200

Department Detail

Fund 100 - General Fund
Department 175 - Transportation Administration

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	308,317	317,158	317,158	347,090	9.4%
51110	Workmen'Scompensation	301	322	322	490	52.2%
51120	Overtime	3,772	11,255	11,255	11,593	3.0%
51190	Medicare	4,397	4,816	4,816	5,257	9.2%
51200	City Fica	18,800	20,589	20,589	22,480	9.2%
51210	City Tmrs	54,167	58,700	58,700	65,698	11.9%
51220	City Medical/Hospital Insuranc	27,856	35,508	35,508	42,408	19.4%
51300	Stability Pay	1,836	1,272	1,272	1,500	17.9%
51350	Car Allowance	2,400	2,400	2,400	2,400	0.0%
	Total Personnel Services	421,845	452,020	452,020	498,916	10.4%
52100	Printing & Publications	286	1,200	1,200	1,200	0.0%
52110	Telephone	8,056	9,930	9,930	11,567	16.5%
52160	Professional Services	2,514	8,840	8,840	9,840	11.3%
52300	Contracted Services	1,752	720	720	720	0.0%
52390	Maint Contract-Office Equip	1,975	2,155	2,155	2,155	0.0%
52391	Software License & Maintenance	6,450	6,781	6,781	7,106	4.8%
52650	Repairs-Communications	320	653	653	653	0.0%
	Total Contracted Services	21,353	30,279	30,279	33,241	9.8%
53140	Fuel & Lubricants	492	963	963	1,187	23.3%
53150	Supplies-Other	11,390	11,440	11,440	8,340	-27.1%
53160	Supplies-Office	2,690	4,006	4,006	4,006	0.0%
53180	Postage	102	1,010	1,010	1,010	0.0%
53300	Repairs-Vehicles & Equipment	329	500	500	500	0.0%
53340	Uniforms	2,370	2,071	2,071	2,071	0.0%
53420	Supplies-Survey	-	500	500	500	0.0%
53510	Supplies-Drafting	-	500	500	500	0.0%
	Total Materials and Supplies	17,372	20,990	20,990	18,114	-13.7%
54140	Dues & Subscriptions	1,483	2,520	2,520	2,385	-5.4%
54340	Professional Development	2,840	4,455	4,455	11,191	151.2%
54342	Meals	2,487	2,695	2,695	2,775	3.0%
54343	Travel	3,050	8,993	8,993	8,825	-1.9%
54805	Indirect Costs - Electric Util	107,053	127,053	127,053	143,550	13.0%
54910	Safety Items	922	2,377	2,377	2,377	0.0%
	Total Other Charges	117,835	148,093	148,093	171,103	15.5%
Total Transportation Administration		578,404	651,382	651,382	721,373	10.7%

Traffic Division

Public Services Transportation - Traffic	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Traffic Control Crew Leader	2	2	2	2	2.00	2.00	2.00	2.00
Traffic Control Equipment Oper II	1	2	2	2	1.00	2.00	2.00	2.00
Traffic Control Equipment Oper I	5	4	4	4	5.00	4.00	4.00	4.00
Total	8	8	8	8	8.00	8.00	8.00	8.00

Mission Statement

To provide the citizens of San Marcos with a safe driving environment.

Expenditures by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	420,500	427,013	427,013	448,600
Contracted Services	30,721	48,902	48,902	75,936
Materials and Supplies	292,333	233,343	233,343	205,870
Other Charges	2,556	3,838	3,838	4,338
Capital Outlay	0	0	0	0
Total	746,110	713,096	713,096	734,744

Goals and Objectives

Execute City Council's vision and goals by providing top quality, professional, effective, and timely traffic signal, pavement striping, signage, school zone, and traffic control operation and maintenance services to residents, businesses and internal customers including:

- Improving livability through clean, well-maintained, and visible cross-walks, pavement markings, and striping.
- Managing and maintaining the City's pavement striping and signage to beautify our community and reduce the City's exposure to liability.
- Supporting economic development and mobility through well-maintained traffic signals.
- Leveraging existing resources by seeking grants and by enhancing inter-agency opportunities.
- Fostering collaborative opportunities with other agencies and individuals to improve service delivery.
- Continuing focus on high-quality service and customer satisfaction.

What We Accomplished in 2013-14

- Maintain GPS Opticom pre-emption system on 50 major signalized intersections.
- Successfully implemented special event, traffic control plan for Texas Commencements.
- Successfully installed video server for real-time traffic observation by emergency management personnel.
- Maintained 48 traffic signals.

- Established a street sign replacement/management program with scheduled intervals based on funding level.
- Installed signs, barricades, and traffic control for 9 city sponsored parades and special events including: Veterans' Day, Texas Trail Riders, Texas Bike Race, Dies Y Seis, Sights and Sounds, tax free weekend, Texas Nature, LBJ two-way demonstration, black Friday etc.)
- Repaired or installed 700 street name and traffic control signs.
- Assisted in 5 neighborhood cleanups.
- Completed 60 work orders for centerline striping, parking lots, and crosswalks.
- Installed RRFB ped crossing system with in pavement LEDs.
- Installed 4 solar powered stop-sign red flash beacons.
- Made and installed 60 signs for other departments.
- Initiated inventory of signage using GPS mapping technology.
- Completed city wide night-time sign retro-reflectivity inspection.
- Implemented 4 Residential Parking Zones.
- Completed 100,000 sqr tree and vegetation clearing within city ROW.
- Inspected 48 signalized intersections.
- Installed 4 driver feedback signs.

What We Plan to Accomplish in 2014-15

- Replace old signage to meet new federal sign reflectivity requirements
- Continue updating inventory of signage using GPS mapping technology.
- Continue to maintain and upgrade traffic signal system.
- Continue to maintain and upgrade Opticom Emergency Preemption System.
- Continue tree and vegetation clearing program with scheduled intervals based on funding level.
- Establish a pavement marking program with scheduled intervals based on funding level.
- Continue/enhance street sign replacement/management program with scheduled intervals based on funding level.
- Continue to provide a safe driving environment for the citizens of San Marcos.
- Continue to provide help to implement Residential Parking Zones.
- Inspect 48 signalized intersections.
- Installed signs, barricades, and traffic control for 8 city sponsored parades and special events including: Veterans' Day, Texas Trail Riders, Texas Bike Race, Dies Y Seis, Sights and Sounds, tax free weekend, Texas Nature, black Friday etc.).

Performance Measures

	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Sign Repair	Each	852	700	700
Striping Workorders	Each	68	15 ln miles	15 ln miles
New Sign Installations	Each	135	135	135
Brush & Tree Removal	Each	208	100,000 sqrt	100,000 sqrt
Set/Remove Barricades	Each	81	80	80
Traffic Signal Repairs and Inspections	Each	68	75	75
School Zone Light Repairs	Each	15	14	14
Pavement Markings Workorders	Each	28	30	30

Department Detail

Fund 100 - General Fund
Department 176 - Traffic Division

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	277,846	284,835	284,835	291,658	2.4%
51110	Workmen'Scompensation	4,611	4,852	4,852	6,953	43.3%
51120	Overtime	15,687	11,094	11,094	11,427	3.0%
51190	Medicare	4,083	4,333	4,333	4,435	2.3%
51200	City Fica	17,458	18,524	18,524	18,966	2.4%
51210	City Tmrs	51,310	53,195	53,195	55,797	4.9%
51220	City Medical/Hospital Insuranc	47,010	47,344	47,344	56,544	19.4%
51300	Stability Pay	2,496	2,836	2,836	2,820	-0.6%
	Total Personnel Services	420,500	427,013	427,013	448,600	5.1%
52110	Telephone	2,530	2,742	2,742	2,976	8.5%
52130	Equipment-Rent/Lease	-	738	738	738	0.0%
52160	Professional Services	10,305	20,000	20,000	10,000	-50.0%
52300	Contracted Services	17,261	24,000	24,000	60,800	153.3%
52380	Repairs-Signalization	26	-	-	-	0.0%
52650	Repairs-Communications	599	1,422	1,422	1,422	0.0%
	Total Contracted Services	30,721	48,902	48,902	75,936	55.3%
53140	Fuel & Lubricants	12,092	10,891	10,891	10,718	-1.6%
53150	Supplies-Other	9,531	5,781	5,781	5,781	0.0%
53160	Supplies-Office	326	400	400	400	0.0%
53300	Repairs-Vehicles & Equipment	6,135	5,745	5,745	5,745	0.0%
53340	Uniforms	3,635	4,837	4,837	4,837	0.0%
53560	Signs - Traffic	68,652	62,689	62,689	66,689	6.4%
53570	Supplies - Pavement Marking	65,462	49,246	49,246	54,246	10.2%
53580	Supplies - Signalization	126,498	93,754	93,754	57,454	-38.7%
	Total Materials and Supplies	292,333	233,343	233,343	205,870	-11.8%
54340	Professional Development	-	-	-	500	100.0%
54342	Meals	553	840	840	840	0.0%
54343	Travel	350	1,500	1,500	1,500	0.0%
54910	Safety Items	1,653	1,498	1,498	1,498	0.0%
	Total Other Charges	2,556	3,838	3,838	4,338	13.0%
Total Traffic Division		746,110	713,096	713,096	734,744	3.0%

Street Division

Public Services Transportation - Streets	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Street and Drainage Manager	1	1	1	1	1.00	1.00	1.00	1.00
Streets Control Maintenance Crew Leader	3	3	3	4	3.00	3.00	3.00	4.00
Street Equipment Operator II	4	4	4	6	4.00	4.00	4.00	6.00
Street Equipment Operator I	6	6	6	8	6.00	6.00	6.00	8.00
Total	14	14	14	19	14.00	14.00	14.00	19.00

Mission Statement

To support the City Council mandate and insure that 18 lane miles of City streets are overlaid while doing daily maintenance to insure the citizens of San Marcos have safe and drivable streets.

Expenditures by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	776,188	833,409	833,409	1,077,375
Contracted Services	65,695	82,773	82,773	83,450
Materials and Supplies	688,820	1,001,654	1,001,654	1,335,969
Other Charges	9,685	15,195	15,195	9,080
Capital Outlay	0	0	0	0
Total	1,540,388	1,933,031	1,933,031	2,505,874

Goals and Objectives

Execute City Council's vision and goals by providing top quality, professional, effective, and timely street and right-of-way operation and maintenance services to residents, businesses and internal customers including:

- Managing and maintaining the City's infrastructure to beautify our community and reduce the City's exposure to liability.
- Continuing focus on high-quality service and customer satisfaction.
- Improving livability through clean, well-maintained, and accessible streets, sidewalks, right-of-way, and roadside vegetation.
- Leveraging existing resources by seeking grants and by enhancing neighborhood volunteer opportunities.
- Supporting economic development through well-maintained roads, right-of-way, and infrastructure.
- Fostering collaborative opportunities with other agencies and individuals to improve service delivery.

What We Accomplished in 2013-14

- Completed 12 lane-miles of street overlay and surface treatments including The South Downtown Project, Leah St, Sadler Ave., Sunset Acres Phase I and Sunset Acres Phase II.
- Slurry Sealed 3.18 lane miles in the Millview neighborhood.
- Provided quick customer service response to all work order requests.
- Swept the Central Business District and gateways twice monthly; and all City streets at least 4 times annually.
- Continued crack sealing program and completed 11.28 lane miles.
- Provided assistance with all parade events.
- Supported other departments as needed.
- Patched 210 potholes.
- Patched 123 utility repairs and street cuts for water and wastewater division.
- Assisted with Neighborhood Cleanup events.
- Swept 126 lane miles at the San Marcos Municipal Airport.

What We Plan to Accomplish in 2014-15

- Complete 12 lane-miles of street overlay.
- Continue to develop pavement management system to monitor, assess, evaluate, and repair street system utilizing most cost-effective measure.
- Continue daily street maintenance. (street cut repairs, pot hole repairs, shoulder repairs, etc.).
- Complete 25 lane-miles of crack sealing.
- Continue and expand street sweeping program to increase cleaning intervals.
- Enhance sidewalk maintenance program.
- Continue street renovation program.
- Provide support for specials projects as needed.

Performance Measures

	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Street Sweeping	Miles	2,203	2,200	2,300
Street Cuts	Each	168	123	130
Pot Holes	Each	215	220	220
Street Minor Reconstruction	Miles	1.5	0	2.0
Crack Seal	Miles	3.6	11.28	6
Airport Sweeping	Miles	126	126	120
Overlay/Surface Treatment	Miles	16.8	12	18

Department Detail

Fund 100 - General Fund
Department 177 - Street Division

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	518,320	549,682	549,682	700,284	27.4%
51110	Workmen'Scompensation	8,678	9,393	9,393	13,775	46.7%
51120	Overtime	34,177	33,765	33,765	34,778	3.0%
51190	Medicare	7,911	8,568	8,568	10,773	25.7%
51200	City Fica	33,827	36,629	36,629	46,063	25.8%
51210	City Tmrs	96,676	105,188	105,188	135,516	28.8%
51220	City Medical/Hospital Insuranc	69,499	82,852	82,852	128,284	54.8%
51300	Stability Pay	7,100	7,332	7,332	7,900	7.7%
	Total Personnel Services	776,188	833,409	833,409	1,077,375	29.3%
52110	Telephone	3,416	3,387	3,387	4,064	20.0%
52130	Equipment-Rent/Lease	14,903	15,000	15,000	15,000	0.0%
52300	Contracted Services	30,000	30,000	30,000	30,000	
52650	Repairs-Communications	239	4,386	4,386	4,386	0.0%
52670	Street Maintenance	-	-	-	-	0.0%
52680	Sidewalks	17,136	30,000	30,000	30,000	0.0%
	Total Contracted Services	65,695	82,773	82,773	83,450	0.8%
53100	Asphalt	296,452	613,893	613,893	913,893	48.9%
53111	Street Use/Permit Fee Overlay	213,529	211,261	211,261	245,808	16.4%
53140	Fuel & Lubricants	65,483	73,014	73,014	65,867	-9.8%
53150	Supplies-Other	25,796	27,904	27,904	23,154	-17.0%
53160	Supplies-Office	391	391	391	391	0.0%
53300	Repairs-Vehicles & Equipment	50,790	29,279	29,279	53,221	81.8%
53340	Uniforms	7,758	12,827	12,827	5,550	-56.7%
53800	Base Material	26,423	24,345	24,345	19,345	-20.5%
53830	R C Tack Oil	2,199	8,740	8,740	8,740	0.0%
	Total Materials and Supplies	688,820	1,001,654	1,001,654	1,335,969	33.4%
54140	Dues & Subscriptions	400	200	200	184	-8.0%
54340	Professional Development	2,500	4,000	4,000	3,900	-2.5%
54342	Meals	1,472	6,214	6,214	880	-85.8%
54343	Travel	1,525	1,540	1,540	875	-43.2%
54910	Safety Items	3,788	3,241	3,241	3,241	0.0%
	Total Other Charges	9,685	15,195	15,195	9,080	-40.2%
Total Street Division		1,540,388	1,933,031	1,933,031	2,505,873	29.6%

Community Services Administration

Community Services Administration	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Executive Director of Community Services	1	1	1	1	1.00	1.00	1.00	1.00
Community Services Operations Manager	1	1	1	1	1.00	1.00	1.00	1.00
Fleet/Facilities/Transit Manager	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67
Construction Manager	0	0	0	1	0.00	0.00	0.00	1.00
Grants Administrator	1	1	1	1	1.00	1.00	1.00	1.00
Administrative Assistant	1	1	1	1	1.00	1.00	1.00	1.00
Total	4.67	4.67	4.67	5.67	4.67	4.67	4.67	5.67

Expenditures by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	561,565	553,630	553,630	621,662
Contracted Services	800	900	900	900
Materials and Supplies	927	1,200	1,200	1,200
Other Charges	580	3,325	3,325	3,325
Capital Outlay	0	0	0	0
Total	563,872	559,055	559,055	627,087

Department Detail

Fund 100 - General Fund
Department 123 - Community Services Admin

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	414,729	410,823	410,823	452,957	10.3%
51110	Workmen'Scompensation	1,209	1,288	1,288	2,223	72.6%
51120	Overtime	2,231	1,311	1,311	1,350	3.0%
51190	Medicare	5,978	6,088	6,088	6,701	10.1%
51200	City Fica	24,687	25,053	25,053	27,058	8.0%
51210	City Tmrs	72,857	71,705	71,705	83,523	16.5%
51220	City Medical/Hospital Insuranc	31,215	29,590	29,590	40,052	35.4%
51300	Stability Pay	3,760	3,572	3,572	3,597	0.7%
51350	Car Allowance	4,900	4,200	4,200	4,200	0.0%
	Total Personnel Services	561,565	553,630	553,630	621,662	12.3%
52110	Telephone	800	900	900	900	0.0%
	Total Contracted Services	800	900	900	900	0.0%
53150	Supplies-Other	230	500	500	500	0.0%
53160	Supplies-Office	369	500	500	500	0.0%
53180	Postage	328	200	200	200	0.0%
	Total Materials and Supplies	927	1,200	1,200	1,200	0.0%
54140	Dues & Subscriptions	325	325	325	325	0.0%
54340	Professional Development	255	1,000	1,000	1,000	0.0%
54342	Meals	-	500	500	500	0.0%
54343	Travel	-	1,500	1,500	1,500	0.0%
	Total Other Charges	580	3,325	3,325	3,325	0.0%
Total Community Services Admin		563,872	559,055	559,055	627,087	12.2%

Neighborhood Services

Community Services Neighborhood Services	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Fire Marshal	1	1	1	1	1.00	1.00	1.00	1.00
Assistant Fire Marshal	1	1	1	1	1.00	1.00	1.00	1.00
Neighborhood Services Officer, Sr	1	1	1	1	1.00	1.00	1.00	1.00
Neighborhood Services Officer	2	4	4	4	2.00	3.50	3.50	3.50
Community Liaison	1	1	1	1	0.48	0.48	0.48	0.48
Administrative Assistant	1	1	1	1	1.00	1.00	1.00	1.00
Total	7	9	9	9	6.48	7.98	7.98	7.98

Mission Statement

The mission of the Neighborhood Services Department is to provide the highest quality service with the greatest efficiency. The Marshal Department strives to conduct comprehensive code enforcement that fosters voluntary compliance, effects prompt correction of noted violations, and that is consistent, fair and equitable in its application. Compliance is gained by focusing public education on the City's codes and state laws relevant to nuisance, zoning, environment and consumer health standards.

Expenditures by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	525,295	632,626	632,626	643,047
Contracted Services	56,693	68,823	68,823	68,894
Materials and Supplies	64,649	72,659	72,659	62,626
Other Charges	10,306	10,571	10,571	10,586
Capital Outlay	0	0	0	0
Total	656,943	784,679	784,679	785,153

Goals and Objectives

- Neighborhood Services is dedicated to enforce code related ordinances striking a balance between the needs of our long-term citizens and transient populations.
- We pride ourselves on our relationship with our customers through comprehensive programs designed to meet and exceed their expectations. We listen first and actively seek input and feedback from our citizens, making customer service second only to the safety our personnel.
- The organization will set goals and objectives that focus on creative and innovative solutions to any and all problems. We will actively participate in our community projects and programs, even those not traditionally a part of the Fire or Emergency Service.
- Integrate all building and site inspection practices into a cohesive and seamless operation. Decrease inspection wait times through more efficient process development.

What We Accomplished in 2013-14

- The Neighborhood Services Department Division has been created combining all inspection practices under one functional unit using virtual technology. We have finished development for Fire Inspection program.
- The division has implemented, and intends to expand, the nuisance abatement program within the City in an effort to enhance quality of life for its citizens. Reverse electronic communication back to the customer was implemented to notify persons to status of complaints.
- Neighborhood Services has readied an updated comprehensive construction codes and regulation document to facilitate construction within the city.
- Building Inspection and Engineering Inspections has retrained and tasked inspectors to reduce on-site inspection overlap. Redirection of large scale project management will ensure value rated production from third party vendors.
- Emergency Management has re-certified our comprehensive Hazard Mitigation program for the City and maintains and advanced level planning tool opening up grants for CDBG and other federal redevelopment programs.
- Emergency Management obtained an Advanced Readiness certification from the State of Texas Department of Emergency Management – Texas Department of Public Safety. This ensures recovery funding during disaster.

What We Plan to Accomplish in 2014-15

- Implement new fire inspection software program created for use on MPN systems for the public.
- Bring new personnel on-line and increase overall impact of code services to the community.
- Begin the Beautification Overlay enforcement program covering all the major arterial roads into the city.
- The division overall plans to increase our training and professional development program to include more broad based courses and increased certification levels for our personnel.
- Working in concert with other departments we plan to implement new methodologies to deal with continuous code compliance issues and enhance the planning capability related to Emergency Management.

Performance Measures

	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
R-1 Violations	Cases	56	35	57
Junk Vehicle Removed	#	301	350	400
Investigations of Fire	Cases	5	6	3
Complaints Originated by Officers	Cases	1,198	1,200	1,250
Education of Public (Fire Safety)	#	11,231	12,221	12,000
Education of Public (Code Enforcement)	#	3,745	3,590	4,000
Education of Public (Emerg Mgmt Courses)	#	745	800	1,000
Inspections Completed (Building and CIP)	#	8,432	9,000	9,000

Department Detail

Fund 100 - General Fund
Department 124 - Neighborhood Services

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	379,290	452,073	452,073	450,711	-0.3%
51110	Workmen'Scompensation	1,555	1,681	1,681	2,409	43.3%
51120	Overtime	15,941	13,605	13,605	14,013	3.0%
51190	Medicare	5,688	6,799	6,799	6,784	-0.2%
51200	City Fica	24,325	29,070	29,070	29,008	-0.2%
51210	City Tmrs	63,416	78,846	78,846	80,437	2.0%
51220	City Medical/Hospital Insuranc	32,233	47,344	47,344	56,544	19.4%
51300	Stability Pay	2,847	3,208	3,208	3,140	-2.1%
	Total Personnel Services	525,295	632,626	632,626	643,047	1.6%
52010	Copier Rental	1,137	1,200	1,200	1,200	0.0%
52100	Printing & Publications	2,181	2,200	2,200	2,200	0.0%
52110	Telephone	8,644	8,148	8,148	8,244	1.2%
52130	Equipment-Rent/Lease	9,948	6,000	6,000	6,000	0.0%
52160	Professional Services	9,990	10,000	10,000	10,000	0.0%
52300	Contracted Services	19,687	30,000	30,000	30,000	0.0%
52390	Maint Contract-Office Equip	497	500	500	500	0.0%
52391	Software License & Maintenance	115	6,125	6,125	6,000	-2.0%
52650	Repairs-Communications	4,494	4,500	4,500	4,600	2.2%
52870	Towing Charges	-	150	150	150	0.0%
	Total Contracted Services	56,693	68,823	68,823	68,894	0.1%
53140	Fuel & Lubricants	18,845	20,679	20,679	17,646	-14.7%
53150	Supplies-Other	10,525	16,560	16,560	10,560	-36.2%
53160	Supplies-Office	7,291	6,720	6,720	6,720	0.0%
53180	Postage	3,498	3,500	3,500	3,500	0.0%
53240	Repairs-Building Materials	5,982	6,000	6,000	6,000	0.0%
53300	Repairs-Vehicles & Equipment	15,491	14,000	14,000	14,000	0.0%
53340	Uniforms	3,018	5,200	5,200	4,200	-19.2%
	Total Materials and Supplies	64,649	72,659	72,659	62,626	-13.8%
54140	Dues & Subscriptions	296	400	400	400	0.0%
54340	Professional Development	5,956	6,055	6,055	6,070	0.2%
54342	Meals	982	936	936	936	0.0%
54343	Travel	1,780	1,880	1,880	1,880	0.0%
54910	Safety Items	1,292	1,300	1,300	1,300	0.0%
	Total Other Charges	10,306	10,571	10,571	10,586	0.1%
Total Neighborhood Services		656,943	784,679	784,679	785,153	0.1%

THE CITY OF
SAN MARCOS

Environmental Health

Community Services Environmental Health	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Assistant Director of Community Services	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67
Chief Sanitarian	1	1	1	1	1.00	1.00	1.00	1.00
Sanitarian	2	2	2	2	2.00	2.00	2.00	2.00
Administrative Assistant	1	1	1	1	1.00	1.00	1.00	1.00
Total	4.67	4.67	4.67	4.67	4.67	4.67	4.67	4.67

Mission Statement

Our mission is to provide outstanding services in Environmental Health and Animal Services in order to promote an appropriate level of assurance to the citizens of San Marcos that the environment in which they live, work and play is both safe and healthy. We will accomplish this by best management practices of time, talent and treasure.

Expenditures by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	387,454	349,629	349,629	399,586
Contracted Services	21,794	28,180	28,180	28,170
Materials and Supplies	17,921	20,943	20,943	20,676
Other Charges	2,485	4,685	4,685	4,685
Capital Outlay	0	0	0	0
Total	429,654	403,437	403,437	453,117

Goals and Objectives

- We strive to provide outstanding services promoting and protecting the public health and general welfare of citizens and visitors to San Marcos through quality assured food service inspections, food worker training and enforcement of standards and codes of public health.
- Environmental protection of neighborhoods through accredited OSSF program, provision of clean up events and systematic vector control.
- We strive to promote an appropriate level of assurance to the citizens and visitors of San Marcos that the environment in which they live, work, and play is both safe and healthy.
- We will accomplish these goals and objectives through best management practices of time, talent, and treasure.

What We Accomplished in 2013-14

- Actively participated in several community events such as Neighborhood Cleanup, Bobcat Build, Sights and Sounds, Earth Day, Keep San Marcos Beautiful.

- Hosted the annual Central Texas Environmental Health Association Education Conference.
- Conducted 1,242 food service inspections.
- Provided food handler training to 2,732 food workers.
- Six neighborhood cleanup events removing 374 tons of rubbish and recycling approximately 181 tons of Metal, automotive tires and small appliances.
- Inspection and enforcement of grease traps at all restaurant locations for compliance with F.O.G. ordinance.
- Added collection of home chemicals at NCU events.
- Basic Environmental Law & HAZWOPER Training for staff .
- Collected / Reported 290 river water samples.

What We Plan to Accomplish in 2014-15

- Six neighborhood cleanup events.
- Host the Central Texas Environmental Health Association annual Education conference.
- Regulate and enforce TCEQ rules and regulations regarding all OSSF (septic systems) and provide consultation as requested.
- Continue to provide after hours and weekend support service by Sanitarian staff.
- Inspection of all fixed, temporary and mobile food service operations as often as necessary.
- Continue to monitor bacteria levels in the SM River.
- Continue to track and report NLC Discount Prescription Card Program throughout the City.
- Regulate and enforce Smoking in Public Places Ordinance.

Performance Measures	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Food Establishment Inspections	# Year	1,190	1,200	1,400
Food Workers Trained	# Trained	2,627	2,700	2,600
Food Establishment Permits	# Issue	432	460	460
River Samples Collected	# Collected	145	150	150
Vector Control	# Acres Treated	33	40	40
Septic System Inspections	# Year	239	245	245
Day Care Centers/Group Homes Inspections	# Year	31	32	32
Emergency Response	# Of Cases	3	6	5
Neighborhood Cleanups	# Year	6	6	6
Grease Trap (F.O.G.) Inspections	# Year	1,190	1,126	1,126

Department Detail

Fund 100 - General Fund
Department 125 - Environmental Health

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	282,071	253,313	253,313	284,811	12.4%
51110	Workmen'Scompensation	377	357	357	583	63.3%
51120	Overtime	259	1,159	1,159	1,194	3.0%
51190	Medicare	4,015	3,754	3,754	4,220	12.4%
51200	City Fica	17,167	16,057	16,057	18,040	12.4%
51210	City Tmrs	49,757	45,826	45,826	52,782	15.2%
51220	City Medical/Hospital Insuranc	28,179	24,659	24,659	32,984	33.8%
51300	Stability Pay	3,528	2,904	2,904	3,372	16.1%
51350	Car Allowance	2,100	1,600	1,600	1,600	0.0%
	Total Personnel Services	387,454	349,629	349,629	399,586	14.3%
52010	Copier Rental	968	1,500	1,500	1,500	0.0%
52100	Printing & Publications	1,126	1,320	1,320	1,320	0.0%
52110	Telephone	5,358	3,480	3,480	3,480	0.0%
52160	Professional Services	2,325	8,700	8,700	8,700	0.0%
52300	Contracted Services	7,065	7,880	7,880	7,870	-0.1%
52391	Software License & Maintenance	4,800	4,800	4,800	4,800	0.0%
52650	Repairs-Communications	153	500	500	500	0.0%
	Total Contracted Services	21,794	28,180	28,180	28,170	0.0%
53120	Chemicals	175	1,900	1,900	1,900	0.0%
53140	Fuel & Lubricants	5,432	4,879	4,879	4,606	-5.6%
53150	Supplies-Other	8,144	9,000	9,000	9,000	0.0%
53160	Supplies-Office	1,321	1,344	1,344	1,350	0.4%
53180	Postage	445	900	900	500	-44.4%
53300	Repairs-Vehicles & Equipment	1,657	1,920	1,920	1,920	0.0%
53340	Uniforms	747	1,000	1,000	1,400	40.0%
	Total Materials and Supplies	17,921	20,943	20,943	20,676	-1.3%
54140	Dues & Subscriptions	1,020	1,050	1,050	1,050	0.0%
54340	Professional Development	994	900	900	920	2.2%
54342	Meals	472	810	810	865	6.8%
54343	Travel	-	1,925	1,925	1,850	-3.9%
	Total Other Charges	2,485	4,685	4,685	4,685	0.0%
Total Environmental Health		429,654	403,437	403,437	453,117	12.3%

Animal Services-Animal Control

Community Services Animal Control	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Animal Control Officer	4	4	4	4	4.00	4.00	4.00	4.00
Clerk/Dispatcher	0	0	0	1	0.00	0.00	0.00	1.00
Animal Control Supervisor	1	1	1	1	1.00	1.00	1.00	1.00
Total	5	5	5	6	5.00	5.00	5.00	6.00

Mission Statement

The Animal Control Division's mission is to protect the citizens of San Marcos from zoonosis diseases and to protect tangible property from animal related damage and to offer the public a State licensed quarantine facility for the quarantine of suspected rabies cases. The City of San Marcos Animal Shelter is a full service shelter with 24 dog runs, euthanasia facilities, cat holding facilities, quarantine runs for dogs and an isolation room for quarantine cats. These facilities are coordinated and maintained 365 days per year. The Animal Services Division provides response calls for service involving stray animals, non-domestic or wild animals, dead or injured animals, animal related bite cases, and cruelty and neglect investigations.

Expenditures by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	268,848	273,131	273,131	325,210
Contracted Services	15,251	22,500	22,500	23,234
Materials and Supplies	31,377	29,717	29,717	31,243
Other Charges	2,412	5,605	5,605	7,920
Capital Outlay	0	0	0	0
Total	317,888	330,953	330,953	387,607

Goals and Objectives

- To provide assistance to the citizens of San Marcos in a manner that protects the health and safety of both the citizens and their pets.
- To become the best Animal Services Division in the State.
- In order to provide this service we will continue to manage all resources placed in our trust at the highest possible level.

What We Accomplished in 2013-14

- Conducted low cost Rabies clinic.
- Provided more education in our schools.
- Implemented ATV Parks Patrol.
- Implemented electronic Dispatching for improved record keeping and reporting of services.

- Participated in Safety Day Expo with Hays CISD.
- Increased transfers to Rescue by re-establishing partnership with local Hays County group, PAWS Humane Society in Kyle.

What We Plan to Accomplish in 2014-15

- Conduct a low cost rabies vaccination clinic.
- Host education opportunity for public and other entities.
- Begin teaching "Educate the Offender" course as an opportunity for those with animal violations to reduce penalties.
- Continue extra patrols in the parks.
- Improve compliance with City Pet Licensing.
- Obtain Pet First Aid Certification through Red Cross for all ACOs.

Performance Measures	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Citations Issued	#	89	114	200
Dead Animal Pick-up	#	437	350	500
Calls for Service	#	11,466	11,792	13,000
Bite Cases Investigated	#	249	250	220

Department Detail

Fund 100 - General Fund
Department 126 - Animal Service-Animal Control

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	175,492	175,573	175,573	205,791	17.2%
51110	Workmen'Scompensation	1,129	1,109	1,109	2,100	89.4%
51120	Overtime	14,736	16,391	16,391	16,883	3.0%
51190	Medicare	2,623	2,802	2,802	3,246	15.8%
51200	City Fica	11,214	11,980	11,980	13,884	15.9%
51210	City Tmrs	33,089	34,406	34,406	40,844	18.7%
51220	City Medical/Hospital Insuranc	29,525	29,590	29,590	41,206	39.3%
51300	Stability Pay	1,040	1,280	1,280	1,256	-1.9%
	Total Personnel Services	268,848	273,131	273,131	325,210	19.1%
52100	Printing & Publications	374	390	390	390	0.0%
52110	Telephone	6,597	7,265	7,265	7,999	10.1%
52160	Professional Services	683	3,240	3,240	3,240	0.0%
52300	Contracted Services	6,978	10,980	10,980	10,980	0.0%
52390	Maint Contract-Office Equip	460	465	465	465	0.0%
52650	Repairs-Communications	160	160	160	160	0.0%
	Total Contracted Services	15,251	22,500	22,500	23,234	3.3%
53120	Chemicals	1,647	2,816	2,816	2,816	0.0%
53140	Fuel & Lubricants	16,384	15,350	15,350	16,476	7.3%
53150	Supplies-Other	4,619	4,600	4,600	4,600	0.0%
53160	Supplies-Office	380	451	451	451	0.0%
53300	Repairs-Vehicles & Equipment	4,175	2,500	2,500	2,500	0.0%
53340	Uniforms	4,173	4,000	4,000	4,400	10.0%
	Total Materials and Supplies	31,377	29,717	29,717	31,243	5.1%
54140	Dues & Subscriptions	240	290	290	500	72.4%
54340	Professional Development	790	2,390	2,390	3,015	26.2%
54342	Meals	498	1,440	1,440	1,815	26.0%
54343	Travel	884	1,485	1,485	2,590	74.4%
	Total Other Charges	2,412	5,605	5,605	7,920	41.3%
Total Animal Control		317,888	330,953	330,953	387,607	17.1%

Animal Services-Animal Shelter

Community Services Animal Shelter	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Animal Services Manager	1	1	1	1	1.00	1.00	1.00	1.00
Animal Shelter Supervisor	1	1	1	1	1.00	1.00	1.00	1.00
Administrative Assistant	1	1	1	1	1.00	1.00	1.00	1.00
Animal Services Clerk	1	1	1	1	1.00	1.00	1.00	1.00
Veterinary Technician	1	1	1	1	1.00	1.00	1.00	1.00
Animal Shelter Technician, Lead	2	2	2	2	2.00	2.00	2.00	2.00
Animal Shelter Technician	6	6	6	6	2.88	2.88	2.88	2.88
Total	13	13	13	13	9.88	9.88	9.88	9.88

Mission Statement

The Animal Shelter Division's mission is to protect the citizens of San Marcos from zoonosis diseases and to protect tangible property from animal related damage and to offer the public a State licensed quarantine facility for the quarantine of suspected rabies cases. The City of San Marcos Animal Shelter is a full service shelter with 24 dog runs, euthanasia facilities, cat holding facilities, quarantine runs for dogs and an isolation room for quarantine cats. These facilities are coordinated and maintained 365 days per year. The Animal Services Division provides response calls for service involving stray animals, non-domestic or wild animals, dead or injured animals, animal related bite cases, and cruelty and neglect investigations.

Expenditures by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	390,717	451,734	451,734	476,262
Contracted Services	58,135	79,893	79,893	73,925
Materials and Supplies	60,395	121,044	121,044	124,587
Other Charges	1,592	6,845	6,845	7,755
Capital Outlay	0	0	0	0
Total	510,839	659,516	659,516	682,529

Goals and Objectives

- To provide assistance to the citizens of San Marcos in a manner that protects the health and safety of both the citizens and their pets.
- To become the best Animal Services Division in the State.
- In order to provide this service we will continue to manage all resources placed in our trust at the highest possible level.

What We Accomplished in 2013-14

- Continued to increase live out come, with returns to owner, transfers and adoptions.
- Continued to reduce euthanasia.
- Conducted low cost Rabies clinic.

- Conducted 8th annual Spay Day.
- Completed Veterinarian Services Suite at shelter and started in-house spay and neuter of shelter animals.
- Expanded relations with Animal Rescue groups around Central Texas.
- Completed presentation by Quorum Architect for Phase III conceptual design.
- Improved and Expanded resources for Public Outreach Events, such as "Kind News".

What We Plan to Accomplish in 2014-15

- Continue to increase live outcomes at the shelter.
- Continue to reduce euthanasia through increased transfers, adoptions and public outreach.
- Improve in-house Veterinary services for all adopted animals from the Shelter.
- Conduct low cost Rabies clinic.
- Conduct 9th annual Spay Day San Marcos
- Seek funding for Expansion construction from shelter partners.
- Continue to Improve and Expand Volunteer program to include incentives and recognition.
- Continue to Improve and Expand resources for Public Outreach Programs.

Performance Measures

	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Animal Intake from San Marcos	#	2,502	2,339	3,040
Animal Intake from Hays County	#	2,205	1,785	2,320
Animal Intake from Kyle	#	852	907	1,179
Animal Intake from Buda	#	194	145	188
Animals Euthanized	#	2,838	2,555	2,300
Animals Adopted	#	450	550	700
Animals Returned to Owner/Transferred	#	1,148	1,200	1,350
Volunteers	# Trained	332	312	350
	Hrs Wkd	1,436	1,294	1,500
Visitors to the Shelter	#	15,117	15,200	16,500

Department Detail

Fund 100 - General Fund
Department 127 - Animal Services-Shelter

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	284,289	323,640	323,640	334,287	3.3%
51110	Workmen'Scompensation	1,360	1,666	1,666	2,775	66.6%
51120	Overtime	3,072	2,252	2,252	2,320	3.0%
51190	Medicare	3,929	4,748	4,748	4,908	3.4%
51200	City Fica	16,799	20,304	20,304	20,981	3.3%
51210	City Tmrs	39,750	50,200	50,200	52,624	4.8%
51220	City Medical/Hospital Insuranc	39,735	47,344	47,344	56,544	19.4%
51300	Stability Pay	1,784	1,580	1,580	1,824	15.4%
	Total Personnel Services	390,717	451,734	451,734	476,262	5.4%
52100	Printing & Publications	304	1,200	1,200	2,200	83.3%
52160	Professional Services	3,598	-	-	-	0.0%
52300	Contracted Services	10,405	14,325	14,325	14,325	0.0%
52305	Contracted Services-Veterinary	40,304	56,968	56,968	50,000	-12.2%
52390	Maint Contract-Office Equip	2,025	2,400	2,400	2,400	0.0%
52391	Software License & Maintenance	1,500	5,000	5,000	5,000	0.0%
	Total Contracted Services	58,135	79,893	79,893	73,925	-7.5%
53120	Chemicals	5,588	7,500	7,500	7,500	0.0%
53140	Fuel & Lubricants	13,715	25,000	25,000	25,000	0.0%
53150	Supplies-Other	11,840	12,012	12,012	13,555	12.8%
53160	Supplies-Office	1,426	1,600	1,600	2,600	62.5%
53240	Repairs-Building Materials	1,437	2,500	2,500	2,500	0.0%
53340	Uniforms	2,351	3,000	3,000	4,000	33.3%
53470	Supplies-Medical	21,026	53,432	53,432	53,432	0.0%
53405	Supplies-Pet Food	3,012	16,000	16,000	16,000	0.0%
	Total Materials and Supplies	60,395	121,044	121,044	124,587	2.9%
54140	Dues & Subscriptions	200	305	305	350	14.8%
54340	Professional Development	435	1,395	1,395	3,500	150.9%
54342	Meals	886	1,305	1,305	1,340	2.7%
54343	Travel	70	3,840	3,840	2,565	-33.2%
	Total Other Charges	1,592	6,845	6,845	7,755	13.3%
Total Animal Shelter		510,838	659,516	659,516	682,529	3.5%

Library

Community Services Library	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Assistant Director of Community Services	1	1	1	1	1.00	1.00	1.00	1.00
Library - Division Manager	3	3	3	3	3.00	3.00	3.00	3.00
Librarian	3	4	4	4	3.00	4.00	4.00	4.00
Circulation Supervisor	1	1	1	1	1.00	1.00	1.00	1.00
Library Assistant	5	5	5	5	5.00	5.00	4.65	4.65
Library Clerk	7	7	7	7	4.55	4.55	4.55	4.55
Library Page	6	6	6	6	2.25	2.25	2.25	2.25
Total	26	27	27	27	19.80	20.80	20.45	20.45

Mission Statement

Our mission is to help make San Marcos a great place to live by providing our citizens with access to an outstanding collection of library materials; entertaining and educational programs for all ages; fast, free computer, Internet, and information services; and comfortable facilities in which to read, relax, and connect with others. We strive to provide truly outstanding customer service and to promote reading and learning as vital, enjoyable, lifelong activities.

Expenditures by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	1,189,540	1,270,130	1,270,130	1,337,076
Contracted Services	34,658	47,669	47,669	41,669
Materials and Supplies	31,851	32,580	32,580	32,580
Other Charges	16,962	17,283	17,283	18,654
Capital Outlay	0	0	0	0
Total	1,273,011	1,367,662	1,367,662	1,429,979

Goals and Objectives

- INSPIRING YOUNG MINDS: Our goal is to inspire children and teens to explore and expand their interests, help them succeed in school, and develop a love of reading by providing them with an abundance of creative programs and access to books, computers, and other learning resources.
- CREATING OPPORTUNITIES FOR ADULTS: Our goal is to make San Marcos a community of choice for adults by providing them with opportunities to improve their academic, work, and life skills; and to enhance their enjoyment of leisure time through reading and lifelong learning.
- PRESERVING OUR PAST: Our goal is to preserve our rich local heritage for future generations by serving as a center for the collection, preservation and use of archival materials related to the San Marcos and Hays County area.

- SHARING RESOURCES 24/7: Our goal is to meet the informational, educational, and recreational needs of our citizens by providing them with convenient access to well-maintained, up-to-date collections of informative and entertaining library materials in a variety of formats.
- BEING A GREAT PEOPLE PLACE: Our goal is to provide our citizens with an attractive, comfortable place for reading and learning, for meetings, and for accessing technology.
- MANAGING FOR GREAT RETURNS: Our goal is to insure that our citizens receive outstanding service and a great return on their investment in our public library.

What We Accomplished in 2013-14

- **YOUTH SERVICES**: Children's program attendance climbed to 23,600; including collaborative programs with United Way, science and art programming, puppet shows, and over 800 storytime programs held in the library and throughout the city. Summer reading participants read over 38,000 books in just 8 weeks. We visited and made book distributions through El Centro, Head Start, Casa Esperanza, and the SMCISD Sunset Programs.
- **ADULT SERVICES**: Adult program attendance climbed to 12,800. Highlights included Texas Author Day, French and Spanish classes, beekeeping workshops, concerts, a philosophy dialogue series, and computer classes. We also provided 8,000 hours of GED, ESL, and adult literacy tutoring and helped host a county-wide GED graduation ceremony. Our income tax aid service helped 1,300 low-income and retired people accurately e-file their tax returns.
- **COLLECTION SERVICES**: We cataloged and processed 6,000 new items for the collection and de-accessioned nearly 5,000 items by reviewing the collection for out-of-date and damaged materials. This has become an annual necessity in order to make room for new library materials. We maintained a 235 title periodical collection. Materials from our 160,000 volume collection were checked out over 450,000 times during the year and 20,000 items were placed on reserve.
- **24/7 DIGITAL LIBRARY**: We continued building our new e-book service and marketing it under the 24/7 banner. Our patrons now have access to over 5,000 downloadable ebooks and audio books. Our digital services also include access to Cypress Resume, Bookletters, TexShare databases, Heritage Quest, and Learning Express. We promoted these services aggressively with banners, bookmarks, outreach events, and training programs.
- **ACCESS TO COMPUTERS & INFORMATION**: We provided one-on-one reference services and computer instruction to 29,000 customers. Our public access computers were used over 112,400 times and laptop use of our wi-fi system topped 31,000. We implemented the new Navigator system for interlibrary loans services and continued our participation in the state-wide TexShare card program.
- **LOCAL HISTORY CENTER**: We have been actively digitizing photos from our local history files and making them accessible on the web. We microfilmed several Hays County papers and indexed another year of the SMDR. We participated in several community history projects including the LBJ-MLK crossroads projects, Main Street historic photo project, and the Wild Rice Festival river photo project.
- **FACILITIES, GROUNDS, FURNISHINGS, & EQUIPMENT**: We completed a facilities master plan with Dewberry Architects and presented the report to the city council in March. We also celebrated our twentieth anniversary in this facility and our fiftieth anniversary as a city department. We are continuing our work with Keep San Marcos Beautiful, the Hays County Master Gardeners, and PARD to revitalize our landscaping. We completed several important computer upgrades this year.
- **OTHER GOOD NEWS**: Our new librarian position has enabled us to participate in more community outreach programs this year and we added six new hours of service beginning in May. Volunteers served 7,900 hours at the library this year. Our Friends group raised over $20,000 for our summer reading and GED programs, books, shelving, landscaping, and equipment.

What We Plan to Accomplish in 2014-15

- Maintain or exceed current levels of service in all key performance areas.
- Work with city council, CIP department, and others to explore possible bond issue for library expansion.
- Improve customer service by implementing a credit-debit card payment process.
- Continue building and promoting our downloadable E-Book collection and other 24/7 digital services.

- Continue improvements to library webpages including development of online forms & mobile apps.
- Continue digitizing local history materials and making them available via the Internet.
- Replace the monitors on our 46 public access terminals.
- Work to improve customer service and efficiency throughout our operation.

Performance Measures

	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Citizens enjoy coming to the library to read, learn, and connect with others.	# of visitors	386,643	390,500	394,500
The library is well-used by a large percentage of the San Marcos community.	# of active borrowers	42,861	43,700	44,600
The library collection is well-used because it meets the recreational and educational needs of the community.	# of items borrowed	449,289	458,300	467,500
The library provides citizens and visitors with access to the Internet and other computer resources.	Use Of Computers	143,396	145,000	146,500
The library helps support the educational and recreational needs of children.	Attendance	23,171	23,600	24,000
The library provides adults with GED and literacy tutoring as well as other opportunities for lifelong learning.	Attendance	12,564	12,800	13,100
The library provides citizens with opportunities to give back to their community by doing meaningful volunteer work.	# Hours	7,863	7,950	8,050
The library maintains an up-to-date, well-organized collection of materials to meet the diverse needs of our community.	Volumes	158,435	161,000	162,500
Citizens receive friendly, professional help when they are seeking information or computer instruction.	Reference Assistance	28,559	29,000	29,600

Department Detail

Fund 100 - General Fund
Department 130 - Library

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	855,797	903,099	903,099	934,067	3.4%
51110	Workmen'Scompensation	584	636	636	977	53.6%
51190	Medicare	12,075	13,339	13,339	13,776	3.3%
51200	City Fica	51,632	57,041	57,041	58,927	3.3%
51210	City Tmrs	142,596	154,797	154,797	164,561	6.3%
51220	City Medical/Hospital Insuranc	112,655	124,278	124,278	148,428	19.4%
51300	Stability Pay	11,802	14,540	14,540	13,940	-4.1%
51350	Car Allowance	2,400	2,400	2,400	2,400	0.0%
			-			
	Total Personnel Services	1,189,540	1,270,130	1,270,130	1,337,076	5.3%
52010	Copier Rental	2,987	2,710	2,710	2,910	7.4%
52100	Printing & Publications	1,385	1,394	1,394	1,394	0.0%
52110	Telephone	564	600	600	600	0.0%
52170	Microfilming	1,598	1,660	1,660	1,660	0.0%
52391	Software License & Maintenance	27,331	28,505	28,505	22,505	-21.0%
52395	Digital Materials Subscription	-	12,000	12,000	12,000	0.0%
52722	Book Bindery Services	793	800	800	600	-25.0%
	Total Contracted Services	34,658	47,669	47,669	41,669	-12.6%
53150	Supplies-Other	10,115	9,700	9,700	9,700	0.0%
53160	Supplies-Office	14,240	14,680	14,680	14,680	0.0%
53180	Postage	4,969	5,600	5,600	5,600	0.0%
53300	Repairs-Vehicles & Equipment	2,528	2,600	2,600	2,600	0.0%
	Total Materials and Supplies	31,851	32,580	32,580	32,580	0.0%
54130	Periodicals	13,924	13,770	13,770	13,770	0.0%
54140	Dues & Subscriptions	670	740	740	1,150	55.4%
54320	Mileage	297	449	449	449	0.0%
54340	Professional Development	720	730	730	1,085	48.6%
54342	Meals	300	380	380	450	18.4%
54343	Travel	1,051	1,214	1,214	1,750	44.2%
	Total Other Charges	16,962	17,283	17,283	18,654	7.9%
Total Library		1,273,012	1,367,662	1,367,662	1,429,979	4.6%

Parks and Recreation

Community Services Parks and Recreation	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Assistant Director of Community Services	1	1	1	1	1.00	1.00	1.00	1.00
Athletics Program Manager	1	1	0	0	1.00	1.00	0.00	0.00
Recreation Programs Manager	1	1	1	1	1.00	1.00	1.00	1.00
Habitat Conservation Plan Manager	1	1	1	1	1.00	1.00	1.00	1.00
Parks Operations Manager	1	1	1	1	1.00	1.00	1.00	1.00
Youth Services Manager	0	1	1	1	0.00	1.00	1.00	1.00
Beautification Coordinator	1	1	1	1	1.00	1.00	1.00	1.00
Athletic Program Coordinator	1	1	1	1	1.00	1.00	1.00	1.00
Recreation Programs Coordinator	1	1	1	1	1.00	1.00	1.00	1.00
Recreation Programs Specialist	1	1	1	1	0.50	0.50	0.50	0.50
Facilities / Events Coordinator	1	1	1	1	1.00	1.00	1.00	1.00
Athletic Supervisor	0	1	0	0	0.00	0.50	0.00	0.00
Parks Maintenance Supervisor	1	1	1	1	1.00	1.00	1.00	1.00
Parks Maintenance Crew Leader	2	3	3	3	2.00	3.00	3.00	3.00
Parks/Facilities Worker	5	6	6	6	5.00	6.00	6.00	6.00
Parks/Facilities Specialist	2	6	6	6	2.00	6.00	6.00	6.00
Maintenance - Athletic Fields	0	0	0	2	0.00	0.00	0.00	2.00
Nature Center Program Coordinator	1	1	1	1	1.00	1.00	1.00	1.00
Naturalist	0	0	0	1	0.00	0.00	0.00	0.50
Summer Program Coordinator	1	1	1	1	0.27	0.27	0.27	0.27
Summer Assistant Program Coordinator	1	1	1	1	0.23	0.23	0.23	0.23
Summer Playground Site Supervisor	2	2	2	2	0.46	0.46	0.46	0.46
Summer Asst. Playground Site Supervisor	4	4	4	4	0.92	0.92	0.92	0.92
Summer Playground Leader	16	16	16	16	3.69	3.69	3.69	3.69
Intern	3	3	3	3	0.52	0.52	0.52	0.52
Pool Manager	1	0	0	0	0.35	0.00	0.00	0.00
Water Safety Instructor	4	0	0	0	0.98	0.00	0.00	0.00
Head Lifeguard	4	0	0	0	1.08	0.00	0.00	0.00
Lifeguard	7	0	0	0	1.72	0.00	0.00	0.00
Cashier / Pool Attendant	2	0	0	0	0.33	0.00	0.00	0.00
Total	66	56	54	57	31.05	34.09	32.59	35.09

Mission Statement

To provide the citizens and visitors of San Marcos the highest level of programs, parks, facilities and services that will positively enhance our vision of creating community.

Expenditures by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	1,530,983	1,896,914	1,796,914	2,067,308
Contracted Services	276,789	406,950	406,950	382,992
Materials and Supplies	290,622	237,663	237,663	234,246
Other Charges	16,439	21,784	21,784	26,534
Capital Outlay	0	0	0	0
Total	2,114,833	2,563,311	2,463,311	2,711,080

Goals and Objectives

- Provide excellent customer services.
- Continue to increase the efficiency and effectiveness of processes within each division.
- Ensure that recreation/leisure needs of all sectors of the community are met.
- Develop a benefits-based approach for all programs and services.
- To protect and restore the integrity of San Marcos River through addressing watershed land use and river management.

What We Accomplished in 2013-14

- Provided staff support to the following community groups –Summer Fest Steering Committee, Sights and Sounds of Christmas.
- Provided staff support to the following city boards and commissions – Parks Advisory Board, Arts Commission, Senior Citizen Advisory Board, Cemetery Commission, and the Veterans Affairs Advisory Committee.
- Successfully planned and implemented the following Special Events: Veterans Day Parade, Senior Expo, Summer fest, Movies in Your Park, Keep San Marcos Beautiful Spring Concert Series, Sights and Sounds of Christmas, Daddy Daughter Dance, Golden Sweethearts Ball, Fun Fish Day and Dances for Adults w/Disabilities (6), Art Unhitched, Working Artists Workshops, Cultural Costume Parade for Children, and Memorial Day Remembrance Ceremony.
- Hosted the Children's Play Area for TCMA Conference.
- Successfully raised $3,000 in monetary sponsorships and $2,500 of in-kind donations to support programs for youth, senior citizens, and special populations.
- Provided two service learning projects for the Texas State University Recreation Administration Division (Spring and Fall Carnivals, and Art and Eco Fest and Concert Series).
- Provided six internship opportunities for Texas State University Students.
- Recruited and utilized more than 750 volunteers totaling more than 3000 volunteer hours.
- Successfully planned and implemented the Summer Fun Program(270 participants).
- Designed and prepared the Spring/Summer and Fall/Winter Activity Guides.
- Attended professional development training at the 2013 TRAPS conference and the Keep Texas Beautiful Conference.
- Prepared and distributed 10,000 copies of the bi-monthly 50+ Senior Newsletter.
- Planned and Implemented 12 travel group's trips throughout the state and Louisiana.
- Initiated 20 Grant Projects- 10 grants approved for a total of $2,000,000
- Continued the Keep San Marcos Beautiful Program.
- Held two River clean ups events to remove litter and trash from the San Marcos River.
- Adopted Edward Aquifer HCP and completed work plans for City and University

- Implemented State Scientific areas for Texas wild rice.
- Will continue to manage underwater litter program to remove litter from the river.
- Applied for and received a two year $10,000 grant from the Texas Commission on the Arts.

What We Plan to Accomplish in 2014-15

- To continue to improve customer communication process, customers follow up.
- To continue to provide a variety of recreation and leisure programs for all citizens
- Continue upkeep of city parks/facilities and retrofit with green measures where possible.
- To continue Neighborhood Park improvement projects for Dunbar and Veterans Park.
- To leverage existing City funds and obtain grants with limited or no matching funds.
- To begin implementation of Arts Master Plan
- Complete the installation and unveiling of the LBJ-MLK Crossroads Memorial
- To continue implementation of the EARIP plan.
- Continue implementation of Parks Opens Space Master Plan.
- Evaluate effectiveness of current beautification measures.
- To complete design and construction of Keep San Marcos Beautiful- TXDOT Landscaping plan ($250,000.)
- To continue to plan and implement programs and special events that provide quality of life opportunities for all citizens.

Performance Measures

	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Parkland - Regional	acres	135	135	155
Parkland - Neighborhood	acres	59	59	60
Parkland – Open Space	acres	943	943	1,050
Total Park Acres	acres	1,699	1,699	2,120
Total Park Users	#	120,000	130,000	130,000

Department Detail

Fund 100 - General Fund
Department 135 - Parks and Recreation

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	1,102,100	1,308,576	1,208,576	1,401,610	7.1%
51110	Workmen'Scompensation	4,864	6,365	6,365	9,903	55.6%
51120	Overtime	50,142	69,119	69,119	71,193	3.0%
51190	Medicare	16,241	20,193	20,193	21,559	6.8%
51200	City Fica	69,446	86,313	86,313	92,157	6.8%
51210	City Tmrs	166,181	226,152	226,152	248,860	10.0%
51220	City Medical/Hospital Insuranc	112,180	165,704	165,704	208,435	25.8%
51300	Stability Pay	7,428	12,092	12,092	11,192	-7.4%
51350	Car Allowance	2,400	2,400	2,400	2,400	0.0%
	Total Personnel Services	1,530,983	1,896,914	1,796,914	2,067,308	9.0%
52100	Printing & Publications	9,535	6,000	6,000	6,000	0.0%
52110	Telephone	18,976	27,300	27,300	27,300	0.0%
52130	Equipment-Rent/Lease	47,202	48,000	48,000	48,000	0.0%
52352	Summer Fun Rent/Lease	-	20,000	20,000	20,000	0.0%
52160	Professional Services	33,644	29,500	29,500	29,500	0.0%
52180	River Maintenance Program	-	35,500	35,500	35,500	0.0%
52300	Contracted Services	97,589	134,700	134,700	107,742	-20.0%
52390	Maint Contract-Office Equip	1,587	1,600	1,600	1,600	0.0%
52391	Software License & Maintenance	24,786	11,500	11,500	14,500	26.1%
52650	Repairs-Communications	89	250	250	250	0.0%
52910	Officials	3,874	50,000	50,000	50,000	0.0%
52920	Softball Fields	12,238	15,000	15,000	15,000	0.0%
52930	Senior Programs	27,269	27,600	27,600	27,600	0.0%
	Total Contracted Services	276,789	406,950	406,950	382,992	-5.9%
53120	Chemicals	6,355	7,000	7,000	7,000	0.0%
53121	Chemicals-Pools	12,173	-	-	-	0.0%
53140	Fuel & Lubricants	40,718	37,559	37,559	34,142	-9.1%
53150	Supplies-Other	109,087	74,960	74,960	74,960	0.0%
53160	Supplies-Office	5,798	5,760	5,760	5,760	0.0%
53161	Supplies-Summer Fun	-	9,000	9,000	9,000	0.0%
53180	Postage	3,510	9,000	9,000	9,000	0.0%
53240	Repairs-Building Materials	77,561	50,000	50,000	50,000	0.0%
53260	River Clean Up	2,262	-	-	-	0.0%
53300	Repairs-Vehicles & Equipment	29,380	37,384	37,384	37,384	0.0%
53340	Uniforms	3,778	7,000	7,000	7,000	0.0%
	Total Materials and Supplies	290,622	237,663	237,663	234,246	-1.4%
54140	Dues & Subscriptions	1,995	2,600	2,600	2,600	0.0%
54340	Professional Development	2,699	1,505	1,505	3,105	106.3%
54342	Meals	584	1,485	1,485	2,135	43.8%
54343	Travel	1,752	4,194	4,194	6,694	59.6%
54370	Special Events/Projects	8,826	10,000	10,000	10,000	0.0%
54910	Safety Items	583	2,000	2,000	2,000	0.0%
	Total Other Charges	16,439	21,784	21,784	26,534	21.8%
Total Parks and Recreation		2,114,834	2,563,311	2,463,311	2,711,080	5.8%

Activity Center

Community Services Activity Center	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Aquatics Program Supervisor	1	1	1	1	1.00	1.00	1.00	1.00
Athletic Program Specialist	1	1	2	2	1.00	1.00	1.75	1.75
Activity Center Attendant	6	6	6	6	4.63	4.63	4.63	4.63
Lifeguard / Water Safety Instructor	2	2	2	2	1.75	1.75	1.75	1.75
Facilities/Maintenance Worker	2	2	2	2	1.50	1.50	1.50	1.50
Lifeguard	6	6	6	6	3.00	3.00	3.00	3.00
Total	18	18	19	19	12.88	12.88	13.63	13.63

Mission Statement

The mission of the Activity Center is to provide leisure activities in athletics, aquatics and fitness for the citizens of San Marcos. The Activity Center will provide a meeting facility to accommodate a variety of needs for the community. These activities and opportunities will be delivered at the highest level possible with the resources provided.

Expenditures by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	461,422	522,953	522,953	581,290
Contracted Services	14,997	23,200	23,200	58,200
Materials and Supplies	75,859	89,760	89,760	89,760
Other Charges	952	3,500	3,500	3,500
Capital Outlay	0	0	0	0
Total	553,230	639,413	639,413	732,750

Goals and Objectives

- Marketing: 1) use of technology, 2) use of CLASS system, 3) use of Social Media outlets.
- Customer Service: 1) create positive public interactions, 2) customer input and evaluations. Provide excellent Customer service.
- Safe, well maintained facilities: 1) daily, weekly inspections, 2) equipment upkeep and maintenance, 3) Monthly and yearly reviews, 4) overall facility maintenance program.
- Offer quality Athletic and Aquatic programs. Make sure all recreation/leisure needs of all sectors are met.
- Increase Memberships/Facility usage: 1) renewals, 2) quality programming
- Staff Development: 1) staff training and involvement in decision making processes, 2) staff recognition Programs, 3) productive and informative staff meetings.

What We Accomplished in 2013-14

- Offered 9 youth Athletic programs for ages 3-12.
- Offered 15 adult Athletic programs.
- Hosted Sunshine Kids program – river tubing, and pool party.
- Performed board duties and registration for SMAYSO and SMYBSA youth organizations.
- Enhanced and expanded Officials training program to include background checks.
- Maintained ASA district duties for Austin area including all youth team registrations.
- Maintained Aerobic Contract.
- Continue fitness equipment and weight equipment replacement program.
- Offered 8 programs in Aquatics/Natatorium.
- Added Athletic Specialist position.
- Hosted Texas Challenge Girls Fastpitch Tournament.
- Replaced existing pool heater in Natatorium.
- Moved SMYBSA Girls softball program to Gary Fastpitch Complex.

What We Plan to Accomplish in 2014-15

- Continue to offer diverse, safe and quality programs in athletic and aquatics.
- Obtain new tennis contractor. Expand contract tennis program for lessons tournaments etc.
- Continued maintenance issues at Activity Center, fitness equipment and aquatic facility.
- Replace carpet in Activity Center.
- Expansion of services, programs and facility needs at Girls Softball Complex through programming.
- Increase revenues – reduce and control expenses.
- Increase program numbers through quality programming.
- Improve customer services relating to Activity Center.
- Expand on use of electronic and social media to enhance all programs.
- Continue to expand and enhance youth programs to include track and golf programs.
- Develop long term resource needs and long term future issues.
- Expand Aquatic programs and services.
- Re-plaster Natatorium.
- Develop and administer Adult Kick-Ball league.

Performance Measures	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Youth Athletics	Programs	11	9	12
	Participants	25,000	27,000	29,000
Adult Athletics	Programs	17	15	20
	Participants	36,000	38,000	39,000
Aquatics Programs – Natatorium	Programs	16	9	11
	Participants	9,000	6,000	6,500
Memberships	Members	2,500	2,234	2,600
Non-member facility usage	Average per month	10,000	11,297	12,000
Softball Complex Rentals	Rentals	37	40	65
Activity Center Gym Rentals	Rentals	45	55	65

Department Detail

Fund 100 - General Fund
Department 136 - Activity Center

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	327,231	349,409	349,409	376,410	7.7%
51110	Workmen'Scompensation	1,435	1,601	1,601	2,798	74.8%
51120	Overtime	5,423	7,478	7,478	7,702	3.0%
51190	Medicare	4,765	5,214	5,214	5,609	7.6%
51200	City Fica	20,374	22,303	22,303	23,975	7.5%
51210	City Tmrs	48,878	57,190	57,190	63,269	10.6%
51220	City Medical/Hospital Insuranc	51,577	76,934	76,934	98,952	28.6%
51300	Stability Pay	1,739	2,824	2,824	2,576	-8.8%
	Total Personnel Services	461,422	522,953	522,953	581,290	11.2%
52130	Equipment-Rent/Lease	3,882	3,200	3,200	3,200	0.0%
52160	Professional Services	5,061	15,000	15,000	15,000	0.0%
52300	Contracted Services	-	-	-	35,000	100.0%
52390	Maint Contract-Office Equip	6,054	5,000	5,000	5,000	0.0%
	Total Contracted Services	14,997	23,200	23,200	58,200	150.9%
53120	Chemicals	5,267	7,000	7,000	7,000	0.0%
53150	Supplies-Other	37,150	48,260	48,260	48,260	0.0%
53160	Supplies-Office	3,648	5,280	5,280	5,280	0.0%
53240	Repairs-Building Materials	29,793	29,220	29,220	29,220	0.0%
	Total Material and Supplies	75,859	89,760	89,760	89,760	0.0%
54400	Team Registrations	952	3,500	3,500	3,500	0.0%
	Total Other Charges	952	3,500	3,500	3,500	0.0%
Total Activity Center		553,230	639,413	639,413	732,750	14.6%

Outdoor Pool

Community Services Outdoor Pool	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Pool Manager	0	1	1	1	0.00	0.35	0.35	0.35
Water Safety Instructor	0	4	4	4	0.00	0.98	0.98	0.98
Head Lifeguard	0	4	4	4	0.00	1.08	1.08	1.08
Lifeguard	0	7	7	7	0.00	1.72	1.72	1.72
Cashier / Pool Attendant	0	2	2	2	0.00	0.33	0.33	0.33
Total	0	18	18	18	0.00	4.45	4.45	4.45

Mission Statement

The mission of the Outdoor Pool is to provide leisure aquatics for the citizens of San Marcos.

Expenditures by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	0	100,308	100,308	100,562
Contracted Services	0	0	0	0
Materials and Supplies	0	39,000	39,000	39,000
Other Charges	0	0	0	0
Capital Outlay	0	0	0	0
Total	0	139,308	139,308	139,562

Goals and Objectives

- Continue positive public interaction with patrons input and evaluations. Provide excellent customer service.
- Continue to offer quality Aquatic programing to make sure all recreation & leisure needs are met.
- Provide a safe, well maintained facility with daily, weekly inspections and maintenance checks.
- Monthly staff In-service trainings and involvement in the decision making process.
- Increase Memberships & Facility usage by providing quality programming.

What We Accomplished in 2013-14

- Youth Swim Lessons (8 sessions).
- Hosted 51 Pool Parties at Rio Vista Pool. (June – August).
- Splash Day Unofficial/Opening & Closing.
- Noon Adult Swim (12pm – 1pm).
- Family Night Swim (Thursdays, 8pm – 10pm: June – August).
- Splash Jams (3).
- Memorial Day Celebration.
- Red/White/Blue Celebration.

- Labor Day Celebration.
- Replace surfacing at Spray Pad in Rio Vista Pool.

What We Plan to Accomplish in 2014-15

- Increase program numbers through quality programming.
- Continue working on our customer service relations with the community and our patrons.
- Increase and expand Aquatic programs and services.
- Expand Aquatic programs and services.
- Re-plaster Natatorium and Rio Vista Pools.

Performance Measures

	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Rio Vista Pool Rentals	Programs	51	45	51
	Participants	3,500	3,300	4,000
Rio Vista Pool Programs	Programs	9	12	12
	Participants	5,500	6,000	6,000
Rio Vista Memberships	Members	27	30	30
Daily Entries	Participants	20,750	21,000	21,500

Department Detail

Fund 100 - General Fund
Department 137 - Outdoor Pool

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	-	92,604	92,604	92,604	0.0%
51110	Workmen'Scompensation	-	618	618	872	41.1%
51190	Medicare	-	1,346	1,346	1,346	0.0%
51200	City Fica	-	5,740	5,740	5,740	0.0%
	Total Personnel Services	-	100,308	100,308	100,562	0.3%
53121	Chemicals-Pools	-	12,000	12,000	12,000	0.0%
53150	Supplies-Other	-	10,000	10,000	10,000	0.0%
53240	Repairs-Building Materials	-	17,000	17,000	17,000	0.0%
	Total Material and Supplies	-	39,000	39,000	39,000	0.0%
Total Outdoor Pool		-	139,308	139,308	139,562	0.2%

Facilities and Grounds

Community Services Facilities and Grounds	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Parks Maintenance Crew Leader	1	0	0	0	1.00	0.00	0.00	0.00
Parks Equipment Worker	4	0	0	0	4.00	0.00	0.00	0.00
Parks Maintenance Worker	1	0	0	0	1.00	0.00	0.00	0.00
Total	6	0	0	0	6.00	0.00	0.00	0.00

Mission Statement

The mission of the Facilities and Grounds Division is the administration and implementation of a comprehensive maintenance program of all City owned facilities, public grounds, easements, right of ways, and drainage areas.

Expenditures by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	301,925	0	0	0
Contracted Services	717,196	712,402	712,402	712,402
Materials and Supplies	195,224	174,709	174,709	170,572
Other Charges	0	0	0	0
Capital Outlay	0	0	0	0
Total	1,214,345	887,111	887,111	882,974

Goals and Objectives

- Maintain high customer satisfaction rates.
- Provide “top-quality” technical craftsmanship, while optimizing costs.
- Monitor and evaluate all city maintenance contracts.
- Optimize operational efficiency through advanced technology and energy efficient systems- Computerize HVAC and Irrigation Controls.
- Continue energy conservation measure retrofits.
- Develop quantifiable operational performance measures.
- Continue ADA improvements.
- Provide timely 24 / 7 service support.
- Provide comprehensive technical training opportunities for staff.

What We Accomplished in 2013-14

- Implemented State Energy Conservation Office (SECO) Loan – Energy Cost Reduction Measures.
- Completed construction of new Girls Fast Pitch Softball Complex.
- Implement automated Facility Work Order and Project Management System.
- Completed roof replacements/repairs at Activity Center, Permit Center, Fleet Services area, Library, Neighborhood Services, and Police Dept.
- Completed Calaboose concrete foundation.

- Remodel Municipal Building office spaces.
- Completed construction of the Eddie Durham Park Project.
- Completed construction of the Cephas House Renovation Project.
- Completed renovation of new WIC facilities.
- Completed construction of City Community Garden Project (Alamo).
- Renovated/expanded SMEU office areas.
- Renovated Activity Center restrooms.
- Renovated Fish Hatchery Bldg.
- Renovated Fire Stations #1, #3, #5 living, storage, and bay area.
- Remodeled Library Carpet.
- Completed construction of the MLK Crossroad Project.

What We Plan to Accomplish in 2014-15

- Continue to maintain City Facilities in the most efficient way possible.
- Complete construction of the Senior Center Project.
- Renovate Airport offices.
- Complete roof replacements/repairs at Municipal Bldg, Sta #1, Sta #5, and Public Services.
- Renovate SMPD Interrogation Rooms and Evidence Storage Lockers.
- Renovate Grant Harris Bldg offices.
- Complete design and construction of City Park parking lot.
- Continue to add facilities to HVAC and irrigation computer control systems.
- Continue to standardize and add facilities to our door access and security system.
- Continue ADA renovations as funds allow.

Performance Measures

	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Acres Of Public Grounds Maintained	Acres	142	142	157
Facility Maintenance	Facilities	42	44	44
Janitorial Contract	Sq. Ft.	219,049	220,549	220,549
Lawn Maintenance	Acres	94.7	96	96
ROW's, Drainage Acres, Alleys	Acres	1,830	1,870	1,891
Litter Control	Acres	75	79	101

Department Detail

Fund 100 - General Fund
Department 138 - Facilities and Grounds

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	189,791	-	-	-	0.0%
51110	Workmen'Scompensation	1,232	-	-	-	0.0%
51120	Overtime	20,428	-	-	-	0.0%
51190	Medicare	2,909	-	-	-	0.0%
51200	City Fica	12,440	-	-	-	0.0%
51210	City Tmrs	36,824	-	-	-	0.0%
51220	City Medical/Hospital Insuranc	35,352	-	-	-	0.0%
51300	Stability Pay	2,948	-	-	-	0.0%
	Total Personnel Services	301,925	-	-	-	0.0%
52110	Telephone	-	-	-	-	0.0%
52130	Equipment-Rent/Lease	8,729	10,000	10,000	10,000	0.0%
52160	Professional Services	254,362	274,396	274,396	274,396	0.0%
52180	River Maintenance Program	31,205	-	-	-	0.0%
52650	Repairs-Communications	-	500	500	500	0.0%
52860	Janitorial Services	422,900	427,506	427,506	427,506	0.0%
	Total Contracted Services	717,196	712,402	712,402	712,402	0.0%
53120	Chemicals	5,363	10,000	10,000	10,000	0.0%
53140	Fuel & Lubricants	22,641	28,945	28,945	24,808	-14.3%
53150	Supplies-Other	32,604	32,200	32,200	32,200	0.0%
53165	Supplies-Graffiti	523	7,000	7,000	7,000	0.0%
53240	Repairs-Building Materials	104,695	96,564	96,564	96,564	0.0%
53300	Repairs-Vehicles & Equipment	26,295	-	-	-	0.0%
53340	Uniforms	3,103	-	-	-	0.0%
	Total Material and Supplies	195,224	174,709	174,709	170,572	-2.4%
Total Facilities and Grounds		1,214,345	887,111	887,111	882,974	-0.5%

Park Rangers

Community Services Parks Ranger	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Park Ranger Program Manager	1	1	1	1	1.00	1.00	1.00	1.00
Park Ranger III	4	5	5	5	0.77	1.77	1.77	1.77
Park Ranger II	5	5	5	5	0.72	0.72	0.72	0.72
Park Ranger I	9	9	9	9	1.09	1.09	1.09	1.09
Total	19	20	20	20	3.58	4.58	4.58	4.58

Mission Statement

The Park Ranger program is a valuable tool in addressing the needs of the City's parks and its patrons. Multi-tasked Park Rangers are available during peak days and nights to provide assistance, enforce rules, administer medical aid, oversee park usage, maintain trails, monitor river activity, provide educational background, promote San Marcos, direct traffic and parking, locate lost children, provide rescue service, secure loose animals, and just give a happy greeting to a passerby. The Ranger has only one job requirement and that is to help people recreate. At the same time, the Rangers are required to balance the issues of all visitors, impact to the land/resources, and safety.

Expenditures by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	233,236	234,291	234,291	238,112
Contracted Services	0	504	504	1,320
Materials and Supplies	9,289	16,272	16,272	13,772
Other Charges	1,648	4,000	4,000	4,440
Capital Outlay	0	0	0	0
Total	244,173	255,067	255,067	257,644

Goals and Objectives

- The creation of the Park Ranger program was a valuable tool in addressing the needs of the park and its patrons. Multi-tasked Rangers were available during peak days and nights to provide assistance, enforce rules, administer medical aid, oversee park usage, maintain trails, monitor river activity, provide educational background, and promote San Marcos. They also direct traffic and parking, locate lost children, provide rescue services, secure loose animals, and just give a happy greeting to a passerby. The Ranger has only one job requirement and that is to HELP PEOPLE RECREATE. At the same time, the Ranger is required to balance the issues of all visitors, impact to the land/resources, and safety.

What We Accomplished in 2013-14

- The Park Ranger program has had a noticeable impact on the park system and the city as a whole. This impact is noted by the comments received from the park patrons, the reduction of litter, and the overall reduction in criminal activity. This was accomplished by the high visibility of the Rangers in the park.

The visibility allowed the patron to voluntarily comply with city ordinances as well as allow them to locate and communicate questions/concerns they may have. But most of all, with just the visibility of the Rangers, we were able to increase to overall sense of security and comfort level of everyone in the park. The Rangers were able to purchase new medical equipment for first response at the parks that includes AED's and rescue equipment.

- A comprehensive mapping project has been completed to allow first responders to call out locations within the vast park system. This project also allows visitors to better identify critical locations of events that may be in progress and speed response times. This pole marking and map system also includes helicopter landing sites for emergencies as well as tracking systems for lost persons.

What We Plan to Accomplish in 2014-15

- Implementation of new rules and regulations in the park to enhance the park experience is a high priority. Balancing the implementation of rules and the impact to the vendors and the city at large is an important step in our program. We hope to maintain employment of the full time Ranger to help provide continuous coverage and help take the program to a higher level of proficiency.
- Developing new strategies to educate the public regarding new regulations.

Performance Measures

	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Bike Patrol	Miles	1,211	600	1,200
Kayak	Hours	136	112	200
Foot Patrol	Miles	5,296	7,000	8,000
ATV	Hours	784	700	800
	Miles	4,987	6,000	8,000
Vehicle	Miles	21,500	10,000	15,000

Department Detail

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
Fund 100 - General Fund						
Department 139 - Park Rangers						
51100	Salaries	169,178	167,112	167,112	167,112	0.0%
51110	Workmen'Scompensation	1,083	1,086	1,086	1,533	41.2%
51120	Overtime	32,524	22,122	22,122	22,786	3.0%
51190	Medicare	2,567	2,745	2,745	2,753	0.3%
51200	City Fica	10,974	11,735	11,735	11,773	0.3%
51210	City Tmrs	10,425	17,599	17,599	18,019	2.4%
51220	City Medical/Hospital Insuranc	6,478	11,836	11,836	14,136	19.4%
51300	Stability Pay	8	56	56	-	-100.0%
	Total Personnel Services	233,236	234,291	234,291	238,112	1.6%
52110	Telephone	-	504	504	1,320	161.9%
	Total Contracted Services	-	504	504	1,320	161.9%
53120	Chemicals	-	80	80	80	0.0%
53150	Supplies-Other	6,768	10,324	10,324	9,024	-12.6%
53160	Supplies-Office	147	768	768	768	0.0%
53300	Repairs-Vehicles & Equipment	888	1,700	1,700	1,700	0.0%
53340	Uniforms	1,485	3,400	3,400	2,200	-35.3%
	Total Material and Supplies	9,289	16,272	16,272	13,772	-15.4%
54340	Professional Development	1,648	4,000	4,000	4,440	11.0%
	Total Other Charges	1,648	4,000	4,000	4,440	11.0%
Total Park Rangers		244,174	255,067	255,067	257,644	1.0%

PARD Contract Programs

Mission Statement

The Contract Programs division is used to show the various contract amounts for programs such as aerobics and other instructional programs.

Goals and Objectives

- To provide a variety of recreation and leisure programs for all ages.
- To offer these programs to the public utilizing qualified contract instructors.
- To offer these programs at affordable prices, while generating a profit for the instructors and the city.

What We Accomplished in 2013-14

- Continued to administer Aerobics contract.
- Maintained positive relations with contract instructors.
- Offered a variety of Aerobic programs with contractor.
- Increased participation numbers in all aerobic programs.
- Replaced aging fitness equipment.
- Maintained existing fitness and weight equipment.

What We Plan to Accomplish in 2014-15

- Increase revenue from the Aerobic Fitness Programs.
- Offer Aerobic programs geared for all ages and needs.
- Maintain existing weight and fitness equipment.
- Improve marketing efforts through the use of CLASS email lists, flyers, and press releases and other ideas.
- To evaluate the current programs utilizing Texas State Student Interns.
- Purchase new bikes and equipment for aerobics program.
- Continue 4 year replacement cycle of fitness equipment.

Expenditure by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	0	0	0	0
Contracted Services	84,719	100,000	100,000	110,000
Materials and Supplies	0	0	0	0
Other Charges	0	0	0	0
Capital Outlay	0	0	0	0
Total	84,719	100,000	100,000	110,000

Performance Measures

	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Fitness Programs/Land & Water	Programs	16	18	19
	Revenue	$45,000	$58,000	$60,000
Contract Leisure Programs	Programs	9	10	10
	Revenue	$16,971	$18,000	$19,000

Department Detail

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
Fund 100 - General Fund						
Department 140 - Contract Programs						
52320	Aerobics Contracts	67,235	60,000	60,000	70,000	16.7%
52330	Contract Programs	17,485	40,000	40,000	40,000	0.0%
	Total Contracted Services	84,719	100,000	100,000	110,000	10.0%
Total Contract Programs		84,719	100,000	100,000	110,000	10.0%

Fleet Services

Community Services Fleet Services	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Fleet Services Supervisor	1	1	1	1	1.00	1.00	1.00	1.00
Master Fleet Service Technician	4	5	5	5	4.00	5.00	5.00	5.00
Fleet Services Technician	1	1	1	1	1.00	1.00	1.00	1.00
Total	6	7	7	7	6.00	7.00	7.00	7.00

Mission Statement

To provide service to all of City of San Marcos departments and divisions that own equipment and vehicles by repairing and maintaining vehicles and equipment through all phases of repairs to include rebuilding and replacing major assemblies. We cover all repairs from tire repairs to major overhauls to vehicle renovation.

Expenditures by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	337,959	428,078	428,078	440,822
Contracted Services	6,710	11,141	11,141	11,141
Materials and Supplies	38,650	48,387	48,387	122,369
Other Charges	3,409	15,387	15,387	15,387
Capital Outlay	0	0	0	0
Total	386,728	502,993	502,993	589,719

Goals and Objectives

Execute City Council's vision and goals by providing top quality, professional, effective, and timely Fleet management and maintenance services to customers including:

- Maintain high customer satisfaction rates.
- Provide "top-quality" technical craftsmanship, while optimizing costs.
- Increase technician's billable hours productivity.
- Determine fleet availability for each vehicle/equipment class.
- Optimize operational efficiency through advanced technological systems.
- Develop quantifiable operational performance measures.
- Provide timely 24 / 7 service support and road call responses.
- Provide comprehensive technical training and certification opportunities for staff.
- Promote usage of alternative fuels and vehicles; emphasize fuel economy and emission reduction initiatives.
- Achieve a perfect safety record—"0" preventable accidents and "0" lost time injuries.

What We Accomplished in 2013-14

- Provided level-one customer service and quality craftsmanship for over 551 vehicles/equipment.
- Proactively scheduled preventive maintenance (PM) program--continues to save money.
- Employed City fuel conservation strategies—adhered to "best practice" vehicle operations guidelines.
- Procured highly versatile PM equipment —reduced repair time by 1/3 for brake work and AC reclamation. Marked improvement in diagnostic triage, engine performance, and reduced outside service costs.
- Provided all customers individual fleet procurement reviews and asset specification guidance.
- Supported Depts. in fleet baseline evaluation and right-sizing measures.
- Updated Shops diagnostics systems for both Heavy and Light duty vehicles.
- On track to implement the latest advancement in Telematics/GPS fleet management systems. Deploy the system on approximately 225 fleet assets to track fuel efficiency, idling, system diagnostics, and driving safety. Roll out fall 2014.
- Hire a Master Fleet Service Tech to continue our efforts to reduce outsourcing.

What We Plan to Accomplish in 2014-15

- Provide premier service support for City Council's vision and goals -- partner with other Department customers to successfully achieve their operational fleet goals and objectives.
- Provide "top-quality" technical craftsmanship-- control labor/parts costs; monitor quality service assurance program; increase scheduled preventative maintenance program by 5%; improve vehicle availability rates; track re-works/returns; and streamline operational reports.
- Perform a fleet baseline evaluation and conduct a vehicle usage analysis. Continue fleet right-sizing measures and introduce operational efficiencies garnered by operating motor pools and central fleet management techniques.
- Implement new Tyler fleet management software/technology. Develop both near- and long-term functionality and support capability.
- Analyze cost efficiencies and emissions standards of fleet assets utilizing renewable energy technology.
- Fund technical training for specialized OEM and vehicle service training classes, pursue EVT ratings.
- Achieve a perfect safety record—"0" preventable accidents and "0" lost time injuries.

Performance Measures

	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
PM Services Light Vehicles/Equipment	Each	456	615	725
PM Services Heavy/Off-Road Vehicles	Each	406	480	525
Unscheduled Maintenance	Each	1,550	1,250	1,105
Work Orders Completed	Each	3,004	3,154	3,350
Return Rate (APWA benchmark is 2 percent)	Percent	1.25	1.25	1
Total Fleet Size	Each	522	551	540
Technician Billable Hours (Goal 70%)	Percent	80	81	83
Average Equipment On-Line Availability (Goal 95%)	Percent	96	97	97.5
Scheduled Preventative Maintenance Ratio (Goal 35%)	Percent	37	37	38

Department Detail

Fund 100 - General Fund
Department 179 - Fleet Division

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	236,502	294,611	294,611	296,504	0.6%
51110	Workmen'Scompensation	1,491	1,910	1,910	2,715	42.1%
51120	Overtime	5,705	9,894	9,894	10,191	3.0%
51190	Medicare	3,402	4,448	4,448	4,478	0.7%
51200	City Fica	14,546	19,013	19,013	19,139	0.7%
51210	City Tmrs	42,227	54,604	54,604	56,308	3.1%
51220	City Medical/Hospital Insuranc	32,038	41,426	41,426	49,476	19.4%
51300	Stability Pay	2,048	2,172	2,172	2,012	-7.4%
	Total Personnel Services	337,959	428,078	428,078	440,822	3.0%
52100	Printing & Publications	-	160	160	160	0.0%
52110	Telephone	2,083	2,064	2,064	2,064	0.0%
52130	Equipment-Rent/Lease	2,251	3,500	3,500	3,500	0.0%
52160	Professional Services	50	2,175	2,175	2,175	0.0%
52300	Contracted Services	1,927	2,242	2,242	2,242	0.0%
52650	Repairs-Communications	399	1,000	1,000	1,000	0.0%
	Total Contracted Services	6,710	11,141	11,141	11,141	0.0%
53140	Fuel & Lubricants	6,851	12,587	12,587	86,569	587.8%
53150	Supplies-Other	18,163	21,500	21,500	21,500	0.0%
53160	Supplies-Office	377	300	300	300	0.0%
53300	Repairs-Vehicles & Equipment	6,254	6,500	6,500	6,500	0.0%
53310	Repairs-Fleet Vechicles	4,000	4,000	4,000	4,000	0.0%
53340	Uniforms	3,005	3,500	3,500	3,500	0.0%
	Total Materials and Supplies	38,650	48,387	48,387	122,369	152.9%
54140	Dues & Subscriptions	61	163	163	163	0.0%
54340	Professional Development	1,853	9,345	9,345	9,345	0.0%
54342	Meals	330	335	335	335	0.0%
54343	Travel	-	3,300	3,300	3,300	0.0%
54910	Safety Items	1,166	2,244	2,244	2,244	0.0%
	Total Other Charges	3,409	15,387	15,387	15,387	0.0%
Total Fleet Division		386,728	502,993	502,993	589,719	17.2%

THE CITY OF
SAN MARCOS

Social Services

Department Organization

The Social Services Division is used to account for social service program expenditures.

Expenditures by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Social Services	400,742	410,000	410,000	411,100
Total	400,742	410,000	410,000	411,100

Department Detail

Fund 100 - General Fund
Department 185 - Social Services

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
57010	Casa Of Central Tx	14,500	14,500	14,500	15,000	3.4%
57012	E Cafe	-	-	-	-	0.0%
57017	Boys and Girls Clubs of South Central	-	2,000	2,000	-	-100.0%
57030	Combined Community Action	10,000	12,000	12,000	12,000	0.0%
57032	Community Action-Prescription	13,500	9,600	9,600	8,500	-11.5%
57040	Community Action-Senior Citize	9,000	9,000	9,000	10,000	11.1%
57033	GENaustin	-	1,700	1,700	1,000	-41.2%
57042	Smcisd Pep Program	6,500	9,000	9,000	9,000	0.0%
57043	Texas State-Safe At Home	1,000	-	-	-	0.0%
57050	GSM Youth Council	36,000	40,000	40,000	40,000	0.0%
57060	Hays Caldwell Alcohol & Drug	26,642	32,200	32,200	32,500	0.9%
57070	Hays Caldwell Women'S Center	69,600	67,000	67,000	66,600	-0.6%
57090	Hays County Homespun	18,500	18,500	18,500	16,000	-13.5%
57091	Hays County Dipute Resolution Center	-	2,000	2,000	2,000	0.0%
57095	Nosotro La Gente	5,000	5,000	5,000	5,000	0.0%
57100	Retired Sr Volunteer Program	1,000	-	-	-	0.0%
57110	Hays County Area Food Bank	41,000	41,000	41,000	41,000	0.0%
57120	San Marcos Housing Authority	22,000	20,000	20,000	23,000	15.0%
57130	Sm Youth Services Bureau	18,000	18,000	18,000	18,000	0.0%
57140	Scheib Opportunity Center	30,000	40,000	40,000	40,000	0.0%
57150	Southside Community Center	60,000	57,000	57,000	59,000	3.5%
57160	Willie Mae Mitchell Center	5,000	-	-	-	0.0%
57171	Society Of St Vincent De Paul	9,000	8,000	8,000	8,000	0.0%
57014	PALS	3,500	3,500	3,500	3,500	0.0%
57051	Austin Tennant's Council	-	-	-	-	0.0%
57052	Samaritan Counseling Center	1,000	-	-	-	0.0%
57XXX	United Way	-	-	-	1,000	100.0%
Total Social Services		400,742	410,000	410,000	411,100	0.3%

Special Services

Department Organization

The Special Services Division is used to account for a variety of non-direct expenditures. Examples of expenditures include utilities, insurance, bank charges and operating transfers.

Expenditures by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	25,315	547,844	547,844	567,369
Contracted Services	2,030,644	2,400,636	2,355,010	2,480,747
Materials and Supplies	7,496	5,100	5,100	5,100
Other Charges	807,996	1,155,321	1,105,321	1,404,964
One Time Expenses	2,484,348	3,616,803	3,453,803	3,464,357
Operating Transfers	1,659,684	1,524,679	1,517,114	1,804,324
Total	7,015,483	9,250,383	8,984,192	9,726,861

Department Detail

Fund 100 - General Fund
Department 190 - Special Services

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51310	Unemp Comp & Term Leave	25,315	169,744	169,744	174,836	3.0%
51320	Market - Merit: Non-Civil Ser	-	278,100	278,100	392,533	41.1%
51325	Market - Merit: Civil Service	-	-	-	-	0.0%
51220	City Medical/Hospital Insuranc	-	100,000	100,000	-	-100.0%
	Total Personnel Services	25,315	547,844	547,844	567,369	3.6%
52100	Printing & Publications	41,117	28,531	28,531	29,730	4.2%
52110	Telephone	-	-	-	18,450	100.0%
52192	Recycling-City Facilities	11,363	18,228	18,228	19,139	5.0%
52121	Heat-Municipal Bldg	6,392	6,600	6,500	6,930	5.0%
52122	Heat-Activity Ctr	14,670	13,700	13,400	14,385	5.0%
52123	Heat-Library	1,576	2,000	1,600	2,100	5.0%
52125	Heat-Fire	7,934	8,900	8,100	9,345	5.0%
52126	Heat-Other Bldgs	27,785	27,000	26,100	28,350	5.0%
52142	Power & Light-Municipal Bldg	61,660	60,000	60,000	66,000	10.0%
52143	Power & Light-City Hall	38,229	40,500	40,500	44,550	10.0%
52144	Power & Light-Activity Ctr	107,560	97,000	97,000	106,700	10.0%
52146	Power & Light-Library	53,039	60,000	60,000	66,000	10.0%
52147	Power & Light-Police	120,250	128,000	128,000	140,800	10.0%
52148	Power & Light-Fire	44,677	43,000	43,000	47,300	10.0%
52149	Power & Light-Other Bldgs	170,102	205,000	205,000	225,500	10.0%
52150	Water & Sewer	82,820	100,000	100,000	103,000	3.0%
52153	Water & Sewer-City Hall	5,288	5,600	5,600	5,768	3.0%
52154	Water & Sewer-Activity Center	26,731	26,000	26,000	26,780	3.0%
52156	Water & Sewer-Library	15,829	13,800	13,800	14,214	3.0%
52157	Water & Sewer-Police	8,388	10,000	10,000	10,300	3.0%
52158	Water & Sewer-Fire	4,919	47,500	47,500	48,925	3.0%
52159	Water & Sewer-Other Bldgs	273,171	395,000	395,000	406,850	3.0%
52160	Professional Services	158,737	175,500	175,500	103,500	-41.0%
52171	Prof Srvcs - Apprais Dist	146,542	144,726	152,000	153,500	6.1%
52172	Prof Srvcs - Audit Srvcs	19,776	19,776	19,776	19,933	0.8%
52191	Garbage-City Facilities	20,975	24,502	24,502	25,727	5.0%
52391	Software License & Maintenance	227,492	330,173	280,173	344,770	4.4%
52350	Building Rental	-	50,000	50,000	50,000	0.0%
52415	Regional Mobility Plan Study	-	4,000	4,000	4,000	0.0%
52416	Unified Planning Work Program	-	2,000	2,000	2,000	0.0%
52710	Street Lighting	234,345	225,000	225,000	247,500	10.0%
52715	Traffic Lights	642	1,000	600	1,100	10.0%
52730	Maintenance-Municipal Complex	98,636	87,600	87,600	87,600	0.0%
	Total Contracted Services	2,030,644	2,400,636	2,355,010	2,480,747	3.3%
53150	Supplies-Other	7,496	5,100	5,100	5,100	0.0%
	Total Material and Supplies	7,496	5,100	5,100	5,100	0.0%

Department Detail

Fund 100 - General Fund
Department 190 - Special Services (continued)

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
54120	Tuition Reimb Program	8,339	10,122	10,122	10,125	0.0%
54140	Dues & Subscriptions	-	5,000	5,000	5,000	0.0%
54160	Insurance	158,105	177,700	177,700	200,000	12.5%
54180	Ems Constribution	350,000	425,000	425,000	425,000	0.0%
54181	Crimestoppers Contribution	15,000	15,000	15,000	15,000	0.0%
54185	Carts	-	-	-	-	0.0%
54188	Rail District	49,500	49,500	49,500	49,500	0.0%
54210	Assessments Center	760	6,500	6,500	6,500	0.0%
54260	Training-Supervisory	11,921	45,000	45,000	45,000	0.0%
54350	Economic Development	-	-	-	120,000	100.0%
54355	Special Economic Development P	-	-	-	53,333	100.0%
54361	Veteran'S Day Parade	1,440	5,000	5,000	5,000	0.0%
54365	Summerfest Tourism Fireworks	10,000	15,000	15,000	15,000	0.0%
54366	Sights & Sounds	30,000	30,000	30,000	80,000	166.7%
54370	Special Events/Projects	20,850	30,400	30,400	30,400	0.0%
54600	Contingency	-	50,000		50,000	0.0%
54750	Bank Charges	49,694	45,000	45,000	45,000	0.0%
54891	Civil Service Administration	22,123	28,000	28,000	28,000	0.0%
54915	Safety Program	4,986	5,100	5,100	5,100	0.0%
54920	Employee Recognition	3,261	5,814	5,814	5,820	0.1%
54940	Employee Group Activities	6,241	8,151	8,151	8,160	0.1%
55130	Arts Project Funding	15,775	19,034	19,034	29,035	52.5%
57140	Scheib Opportunity Center	50,000	-	-	-	0.0%
57014	PALS	-	10,000	10,000	-	-100.0%
54XXc	Centro Cultural Hispano de San Marcos	-	-	-	25,000	100.0%
54XXl	Lyndon Baines Johnson Museum	-	-	-	25,000	100.0%
54Xaa	Calaboose African American History Museum	-	-	-	25,000	100.0%
54375	Beautification Projects	-	20,000	20,000	20,000	0.0%
54376	Youth Initiatives	-	150,000	150,000	78,991	-47.3%
	Total Other Charges	807,996	1,155,321	1,105,321	1,404,964	21.6%
54715	Sales Tax - Rebate	721,234	900,000	737,000	900,000	
61452	Downtown Façade Program				100,000	100.0%
61100	Capital Outlay	700,000	900,000	900,000	1,037,750	15.3%
610HB	Homebuyer Incentive				42,000	100.0%
610ED	Future ED Incentive				200,000	100.0%
61070	Fire Routine Capital Maintenan	30,000	30,000	30,000	30,000	0.0%
61021	Pd Routine Capital Maintenance	30,000	30,000	30,000	30,000	0.0%
61101	PARD - Routine Capital Mantena	30,000	30,000	30,000	94,000	213.3%
61420	Building Capital Maintenance	200,000	200,000	200,000	200,000	0.0%
61430	Parks Capital Maintenance	200,000	200,000	200,000	200,000	0.0%
61440	Technology Capital Maintenance	150,000	200,000	200,000	200,000	0.0%
61450	Streets Capital Maintenance	300,000	300,000	300,000	300,000	0.0%
61451	Sidewalks	-	200,000	200,000	-	-100.0%
61421	Facility Remodel	-	500,000	500,000	-	-100.0%
61090	Books & Materials	123,114	126,803	126,803	130,607	3.0%
	Total One Time Expenses	2,484,348	3,616,803	3,453,803	3,464,357	-4.2%
58110	Oper Trsf/Fund 110	47,325	46,985	46,985	52,810	12.4%
58150	Oper Trsf/Fund 150	100,000	-	-	-	0.0%
58200	Oper Trsf/Fund 200	-	29,861	-	-	-100.0%
58250	Oper Trsf/Fund 250	-	60,000	100,000	-	-100.0%
58290	Oper Trsf/Fund 290	-	198,187	178,559	249,458	25.9%
58291	Oper Trsf/Fund 291	-	129,881	129,881	145,805	12.3%
58295	Oper Trsf/Fund 295	-	18,278	49,024	100,000	447.1%
58296	Oper Trsf/Fund 296	-	-	-	25,000	100.0%
58297	Oper Trsf/Fund 297	-	-	-	25,000	100.0%
58310	Oper Trsf/Fund 310	549,031	550,490	550,490	549,637	-0.2%
58420	Oper Trsf/Fund 420	424,073	-	-	-	0.0%
58688	Oper Trsf/Fund 688	327,152	326,114	326,114	451,114	38.3%
58680	Oper Trsf/Fund 680	135,082	78,822	50,000	40,000	-49.3%
58840	Oper Trsf/Fund 840	77,021	86,061	86,061	165,500	92.3%
	Total Operation Transfers	1,659,684	1,524,679	1,517,114	1,804,324	18.3%
	Total Prior Period Adjustments	-	-	-	-	0.0%
Total Special Services		7,015,483	9,250,383	8,984,192	9,726,861	5.2%

THE CITY OF
SAN MARCOS

City of San Marcos

2014-15 Annual Budget

Debt Service Fund

	Actual 2012/2013	Approved 2013/2014	Revised 2013/2014	Proposed 2014/2015
Beginning Unreserved Fund Balance	**7,135,423**	**7,046,419**	**7,046,419**	**8,028,861**
Operating Revenues				
Current Ad Valorem	7,366,281	7,734,971	7,734,971	7,936,228
Delinquent Ad Valorem	61,810	102,607	102,607	105,276
Penalties and Interest	53,472	55,250	55,250	56,687
Interest Income	79,686	26,000	26,000	26,000
Hammonds Transfer	549,031	550,490	550,490	549,637
BAB Subsidy	115,345	118,712	118,712	115,618
Pass Thru Toll Revenue	3,030,000	3,030,000	3,030,000	3,030,000
TIRZ Transfer	100,292	228,484	202,881	224,384
Venue Tax Transfer	1,136,517	1,388,152	1,388,838	1,439,593
Total Operating Revenues	**12,492,434**	**13,234,666**	**13,209,749**	**13,483,424**
One-Time Revenues				
One-Time Operating Transfers	-	-	-	-
Total One-Time Revenues	-	-	-	-
Total Funds Available	**19,627,857**	**20,281,085**	**20,256,168**	**21,512,286**
Operating Expenditures				
Principal Payments	6,875,000	7,000,000	7,000,000	7,330,000
Interest Payments	5,702,270	5,671,088	5,199,807	5,347,492
Fiscal Agent Fees	4,168	22,500	27,500	26,250
Callable Debt	-	-	-	-
Total Operating Expenditures	**12,581,437**	**12,693,588**	**12,227,307**	**12,703,742**
Ending Fund Balance	**7,046,419**	**7,587,498**	**8,028,861**	**8,808,544**
Fund Balance as a Percentage of Total Expenditures	56.01%	59.77%	65.66%	69.34%
Total Outstanding Tax Supported Debt	77,960,000	81,805,000	81,805,000	71,210,000

Outstanding Tax Supported Debt	**Original Principal**
Series 2007 General Obligation Bonds	365,000
Series 2007B Combination Tax and Revenue Certificates of Obligation (Tax Portion Only)	1,920,000
Series 2008 General Obligation Bonds	3,075,000
Series 2008 Combination Tax and Revenue Certificates of Obligation (Tax Portion Only)	5,010,000
Series 2008 Pass-Through Toll Revenue & Limited Tax Bonds Tax (Tax Portion Only)	3,385,000
Series 2008A Combination Tax and Revenue Certificates of Obligation	6,180,000
Series 2009 Direct Placement	7,155,000
Series 2009 GO Refunding Bonds	3,895,000
Series 2009 General Obligation Bonds	2,900,000
Series 2010 Taxable Build America Bonds	6,595,000
Series 2010 General Obligation Refunding Bonds	8,375,000
Series 2012 General Obligation Refunding Bonds	5,520,000
Series 2013 General Obligation Refunding Bonds	670,000
Series 2013 Combination Tax & Revenue Bonds	3,505,000
Series 2014 Combination Tax & Revenue Bonds	5,940,000
Series 2014 General Obligation Refunding Bonds	6,720,000
Total	71,210,000
Fund Balance as a Percentage of Total Original Principal Amount for Outstanding Tax Supported Debt	12.37%

Department Detail

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
Fund 310 - Debt Service Fund						
Division 416 - 2002 Certificates of Obligation						
71150	Principal Payments	85,000	-	-	-	0.0%
71200	Interest Payments	2,975	-	-	-	0.0%
71300	Fiscal Agent Fees	245	-	-	-	0.0%
	Total	88,220	-	-	-	0.0%
Fund 310 - Debt Service Fund						
Division 417 - 2003 Certificates of Obligation						
71150	Principal Payments	345,000	-	-	-	0.0%
71200	Interest Payments	14,663	-	-	-	0.0%
71300	Fiscal Agent Fees		-	-	-	0.0%
	Total	359,663	-	-	-	0.0%
Fund 310 - Debt Service Fund						
Division 418 - 2004 Certificates of Obligation						
71150	Principal Payments	120,000	125,000	125,000	130,000	4.0%
71200	Interest Payments	82,528	9,310	9,310	4,810	-48.3%
71300	Fiscal Agent Fees	300	1,250	1,250	1,250	0.0%
	Total	202,828	135,560	135,560	136,060	0.4%
Fund 310 - Debt Service Fund						
Division 419 - 2005 Certificates of Obligation						
71150	Principal Payments	280,000	295,000	295,000	305,000	3.4%
71200	Interest Payments	224,696	36,600	36,600	24,800	-32.2%
71300	Fiscal Agent Fees	300	1,250	1,250	1,250	0.0%
	Total	504,996	332,850	332,850	331,050	-0.5%

Department Detail

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
Fund 310 - Debt Service Fund						
Division 420 - 2007B Combination Tax & Revenue						
71150	Principal Payments	400,000	415,000	415,000	430,000	3.6%
71200	Interest Payments	366,808	349,808	349,808	332,170	-5.0%
71300	Fiscal Agent Fees	167	1,250	1,250	1,250	0.0%
	Total	766,975	766,058	766,058	763,420	-0.3%
Fund 310 - Debt Service Fund						
Division 421 - 2007 General Obligation Bonds						
71150	Principal Payments	75,000	80,000	80,000	80,000	0.0%
71200	Interest Payments	69,403	66,215	66,215	62,815	-5.1%
71300	Fiscal Agent Fees	500	1,250	1,250	1,250	0.0%
	Total	144,903	147,465	147,465	144,065	-2.3%
Fund 310 - Debt Service Fund						
Division 422 - 2007 Combination Tax & Revenue Hotel						
71150	Principal Payments	460,000	480,000	480,000	500,000	4.2%
71200	Interest Payments	642,744	623,944	623,944	604,344	-3.1%
71300	Fiscal Agent Fees	500	1,250		-	-100.0%
	Total	1,103,244	1,105,194	1,103,944	1,104,344	-0.1%
Fund 310 - Debt Service Fund						
Division 423 - 2007A Combination Tax & Revenue Hotel						
71150	Principal Payments	175,000	185,000	185,000	195,000	5.4%
71200	Interest Payments	375,106	365,610	360,610	355,491	-2.8%
71300	Fiscal Agent Fees	500	1,250	1,250	1,250	0.0%
	Total	550,606	551,860	546,860	551,741	0.0%
Fund 310 - Debt Service Fund						
Division 424 - 2008 General Obligation Bonds						
71150	Principal Payments	160,000	170,000	170,000	175,000	2.9%
71200	Interest Payments	162,060	156,260	156,260	149,885	-4.1%
71300	Fiscal Agent Fees	500	1,250	1,250	1,250	0.0%
	Total	322,560	327,510	327,510	326,135	-0.4%

Department Detail

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
Fund 310 - Debt Service Fund						
Division 425 - 2008 Combination Tax & Revenue Certificates of Obligation						
71150	Principal Payments	260,000	270,000	270,000	280,000	3.7%
71200	Interest Payments	265,559	255,159	255,159	244,359	-4.2%
71300	Fiscal Agent Fees	250	1,250	1,250	1,250	0.0%
	Total	525,809	526,409	526,409	525,609	-0.2%
Fund 310 - Debt Service Fund						
Division 426 - 2008 Pass Through Toll Revenue & Limited Tax Bonds (Toll & Tax Supported)						
71150	Principal Payments	1,415,000	1,460,000	1,460,000	1,515,000	3.8%
71200	Interest Payments	2,054,225	1,859,791	1,859,791	1,661,956	-10.6%
71300	Fiscal Agent Fees	500	1,250	1,250	1,250	0.0%
	Total	3,469,725	3,321,041	3,321,041	3,178,206	-4.3%
Fund 310 - Debt Service Fund						
Division 427 - 2008A McCarty Lane Direct Placement						
71150	Principal Payments	285,000	295,000	295,000	310,000	5.1%
71200	Interest Payments	325,927	312,789	312,789	299,189	-4.3%
71300	Fiscal Agent Fees	-	1,250	1,250	1,250	0.0%
	Total	610,927	609,039	609,039	610,439	0.2%
Fund 310 - Debt Service Fund						
Division 428 - 2009 Combination Tax & Revenue Certificates of Obligation						
71150	Principal Payments	315,000	320,000	320,000	330,000	3.1%
71200	Interest Payments	369,838	360,388	360,388	350,788	-2.7%
71300	Fiscal Agent Fees		1,250	1,250	1,250	0.0%
	Total	684,838	681,638	681,638	682,038	0.1%
Fund 310 - Debt Service Fund						
Division 429 - 2009 General Obligation Bonds						
71150	Principal Payments	130,000	135,000	135,000	140,000	3.7%
71200	Interest Payments	140,519	136,619	136,619	132,569	-3.0%
71300	Fiscal Agent Fees	150	1,250	1,250	1,250	0.0%
	Total	270,669	272,869	272,869	273,819	0.3%

Department Detail

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
Fund 310 - Debt Service Fund						
Division 430 - 2009 General Obligation Refunding Bonds						
71150	Principal Payments	1,205,000	1,210,000	1,210,000	1,235,000	2.1%
71200	Interest Payments	287,931	246,881	246,881	205,581	-16.7%
71300	Fiscal Agent Fees	150	1,250	1,250	1,250	0.0%
	Total	1,493,081	1,458,131	1,458,131	1,441,831	-1.1%
Fund 310 - Debt Service Fund						
Division-431 Taxable Series 2010 Build America Bonds						
71150	Principal Payments	335,000	335,000	335,000	340,000	1.5%
71200	Interest Payments	351,071	346,046	346,046	339,178	-2.0%
71300	Fiscal Agent Fees	100	1,250	1,250	1,250	0.0%
	Total	686,171	682,296	682,296	680,428	-0.3%
Fund 310 - Debt Service Fund						
Division-432 General Obligation Refunding Bonds Series 2010						
71150	Principal Payments	575,000	1,020,000	1,020,000	1,035,000	1.5%
71200	Interest Payments	332,906	333,075	333,075	307,575	-7.7%
71300	Fiscal Agent Fees	167	1,250	1,250	1,250	0.0%
	Total	908,073	1,354,325	1,354,325	1,343,825	-0.8%
Fund 310 - Debt Service Fund						
Division -433 General Obligation Refunding Bonds Series 2012						
71150	Principal Payments	-	-	-		
71200	Interest Payments	-	198,337	198,337	190,913	-3.7%
71300	Fiscal Agent Fees	-	-	-	1,250	100.0%
	Total	-	198,337	198,337	192,163	-3.1%
Fund 310 - Debt Service Fund						
Division -434 General Obligation Refunding Bonds Series 2013						
71150	Principal Payments	-	-	10,000		
71200	Interest Payments	-	-	7,840	33,500	100.0%
71300	Fiscal Agent Fees	-	-	-	1,250	100.0%
	Total	-	-	17,840	34,750	100.0%

Department Detail

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
Fund 310 - Debt Service Fund						
Division -435 Combination Tax & Revenue Certificates of Obligation Series 2013						
71150	Principal Payments	-	-	-		
71200	Interest Payments	-	-	-	142,666	100.0%
71300	Fiscal Agent Fees	-	-	-	1,250	100.0%
	Total	-	-	-	143,916	100.0%
Fund 310 - Debt Service Fund						
Division -436 General Obligation Refunding Bonds, Series 2013 (Pass Thru Toll Portion)						
71150	Principal Payments	-	-	70,000	-	0.0%
71200	Interest Payments	-	-	53,480	228,500	100.0%
71300	Fiscal Agent Fees	-	-	1,250	1,250	100.0%
	Total	-	-	124,730	229,750	100.0%
Summary						
	Principal Payments	6,620,000	6,795,000	6,875,000	7,000,000	3.0%
	Interest Payments	6,068,959	5,656,829	5,713,149	5,671,088	0.3%
	Fiscal Agent Fees	4,329	18,750	18,750	22,500	20.0%
	New Debt Payments	-	-	-	-	0.0%
	Total	12,693,288	12,470,579	12,606,899	12,693,588	1.8%

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA LAST TEN FISCAL YEARS

Fiscal Year	Population	Assessed Value	Gross Bonded Debt	Debt Service Funds	Net Bonded Debt	Percent of Net Debt to Assessed Value	Net Debt Per Capita
2004	44,769	2,053,043,231	37,380,000	1,109,256	36,270,744	1.77 %	810
2005	43,994	1,806,957,939	40,030,000	1,531,736	38,498,264	2.13 %	875
2006	47,069	1,870,714,884	40,415,000	1,557,638	38,857,362	1.91%	776
2007	50,049	2,039,634,021	48,930,000	5,764,165	43,165,835	2.12%	862
2008	50,317	2,276,934,847	77,010,000	6,003,239	71,006,761	3.12%	1,411
2009	50,913	2,623,365,186	77,960,000	7,199,004	70,760,996	3.11%	1,313
2010	53,913	2,504,035,456	81,805,000	6,428,387	75,376,613	2.87%	1,333
2011	47,505	2,452,170,753	76,840,000	7,913,022	68,926,978	2.55%	1,476
2012	46,750	2,456,366,767	71,980,000	10,973,198	61,006,802	2.49%	1,305
2013	50,001	2,861,809,498	72,090,000	10,404,537	61,685,463	2.15%	1,233

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT TO TOTAL GENERAL GOVERNMENT EXPENDITURES LAST TEN FISCAL YEARS

Fiscal Year	Principal	Interest	Total Debt Service	Total General Governmental Expenditures	Ratio of Total Debt Service to General Governmental Expenditures
2004	2,515,000	1,720,522	4,235,522	40,788,569	10 %
2005	2,630,000	1,789,783	4,419,783	38,807,884	11 %
2006	2,810,000	1,808,161	4,618,161	45,263,436	10 %
2007	3,030,000	1,887,770	4,917,770	43,664,381	11%
2008	3,195,000	1,820,060	5,015,060	49,968,402	11%
2009	4,695,000	4,039,047	8,734,047	55,597,726	11%
2010	4,780,000	3,478,882	8,258,882	58,684,164	11%
2011	4,005,000	3,216,402	7,221,402	62,691,847	11%
2012	4,750,000	3,269,200	8,019,200	63,879,206	11%
2013	4,855,000	2,940,719	7,795,719	60,705,849	12%

* Includes expenditures of the General, Special Revenue, Debt Service, Capital Projects, and Permanent Funds.

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

COMPUTATION OF LEGAL DEBT MARGIN
SEPTEMBER 30, 2014

State Law Limit – 10% of Taxable Assessed Value

Actual taxable assessed value at September 30, 2014		$ 3,057,698,701
Debt limit – 10% of taxable assessed value		305,769,870
Total general obligation debt outstanding	$ 72,090,000	
Less: Debt Service Fund balance	7,795,719	
Debt applicable to debt limit		64,294,281
Legal debt margin		$ 241,475,589

City of San Marcos Financial Policy Limit – 5% of Taxable Assessed Value

Actual taxable assessed value at September 30, 2014		$ 3,057,698,701
Debt limit – 5% of taxable assessed value		152,884,935
Total general obligation debt outstanding	$ 72,090,000	
Less: Debt Service Fund balance	7,795,719	
Debt applicable to debt limit		64,294,281
Debt margin – Financial Policy		$88,590,654

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET
SUMMARY OF OUTSTANDING DEBT
AS OF SEPTEMBER 30, 2014

Issue	Purpose	Interest Rate	Amount Issued	Issue Date	Maturity Date	Amount Outstanding
2007 General Obligation Bonds	Constructing, reconstructing and improving streets and other related expenses.	4.25%	1,895,000	06/15/2007	08/15/2026	365,000
2007 B Combination Tax & Revenue Certificates	Constructing, reconstructing and improving streets and other related expenses.	4.25%	12,235,000	06/15/2007	08/15/2026	1,920,000
2008 GO Bonds	Constructing, reconstructing and improving streets and other related expenses.	4.67%	4,790,000	04/02/2008	08/15/2027	3,075,000
2008 Combination Tax & Revenue	Constructing, reconstructing and improving streets and other related expenses.	4.78%	11,960,000	04/02/2008	08/15/2027	5,010,000
2008 Pass-Through Toll Revenue	Wonder World Drive Project (Tax Portion)	5.01%	5,450,000	04/02/2008	08/15/2031	3,385,000
2008A Direct Placement-McCarty	McCarty Lane Project	4.61%	7,600,000	09/16/2008	08/15/2028	6,180,000
2009 General Obligation	Constructing, reconstructing and improving streets and other related expenses.	4.60%	23,455,000	06/15/2009	09/30/2029	2,900,000
2009 General Obligation Refunding Bonds	Constructing, reconstructing and improving streets and other related expenses.	4.46%	4,495,000	06/15/2009	09/30/2029	3,895,000
2009 Certificates of Obligation	Constructing, reconstructing and improving streets and other related expenses	3.38%	9,745,000	06/15/2009	09/30/2029	7,155,000
2010 Combination Tax & Revenue	Build America Bonds	3.49%	8,625,000	03/01/2010	08/15/2030	6,595,000
2010 GO Refunding Bonds	Refunding Bonds	2.69%	17,245,000	11/01/10	08/15/2023	8,375,000

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET
SUMMARY OF OUTSTANDING DEBT (CONT'D)
AS OF SEPTEMBER 30, 2014

Issue	Purpose	Interest Rate	Amount Issued	Issue Date	Maturity Date	Amount Outstanding
2012 General Obligations Refunding Bonds	General Obligation Refunding Bonds	2.76%	5,520,000	02/29/2012	08/15/2025	5,520,000
2013 General Obligation Refunding Bonds	General Obligation Refunding Bonds	3.64%	670,000	04/12/2013	08/15/2031	670,000
2013 Combinations Tax & Revenue Bonds	Constructing, reconstructing and improving streets and other related expenses.	3.12%	3,505,000	04/12/2013	08/15/2033	3,505,000
2014 Combination Tax & Revenue Bonds	Constructing, reconstructing and improving streets and other related expenses.	3.07%	5,940,000	05/20/2014	08/15/2034	5,940,000
20014 General Obligation Refunding Bonds		2.85%	6,720,000	06/15/2014	08/15/2026	6,720,000
SUBTOTAL TAX SUPPORTED DEBT			129,845,000			71,210,0000
2007 Combination Tax & Revenue	Hammon Hotel and Conference Center	4.25 %	15,575,000	06/15/2007	02/15/2032	1,620,000
2007A Combination Tax & Revenue	Hammon Hotel and Conference Center Developer Supported	5.25 %	6,905,000	06/15/2007	02/15/2032	6,185,000
2014 General Obligation Refunding Bonds	Hammon Hotel and Conference Center	2.85%	8,500,000	06/15/2014	08/15/2032	8,500,000
2008 Pass-Through Toll Revenue	Wonder World Drive Project	5.01%	37,500,000	04/02/2008	08/15/2031	23,245,000
2013 General Obligation Refunding Bonds	Wonder World Pass Through Portion	3.64%	4,570,000	04/12/2013	08/15/2031	4,570,000
2014 General Obligation Refunding Bonds	Wonder World Pass Through Portion	2.85%	5,350,000	06/15/2014	08/15/2024	5,350,000
TOTAL OUTSTANDING DEBT			$194,227,500			$120,680,000

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

GENERAL OBLIGATION DEBT SERVICE REQUIREMENTS
SEPTEMBER 30, 2013

Fiscal Year		Principal		Interest		Total
2015		5,230,000		2,995,767		8,225,767
2016		4,995,000		2,786,671		7,781,671
2017		5,170,000		,2,609,372		7,779,372
2018		5,360,000		2,413,942		7,773,942
2019		5,065,000		2,208623		7,273,623
2020		5,335,000		2,030,939		7,365,939
2021		4,590,000		1,815,143		6,405,143
2022		4,790,000		1,617,375		6,407,375
2023		4,850,000		1,418,053		6,268,053
2024		4,490,000		1,193,612		5,683,612
2025		4,495,000		979,111		5,474,111
2026		4,160,000		775,062		4,935,062
2027		3,495,000		575,089		4,070,089
2028		2,805,000		406,926		3,211,926
2029		2,320,000		272,807		2,592,807
2030		1,450,000		161,653		1,611,653
2031		900,000		94,263		994,263
2032		630,000		59,363		689,363
2033		655,000		37,800		692,800
2034		425,000		14,875		439,875
Total		71,210,000		24,466,444		95,676,444

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

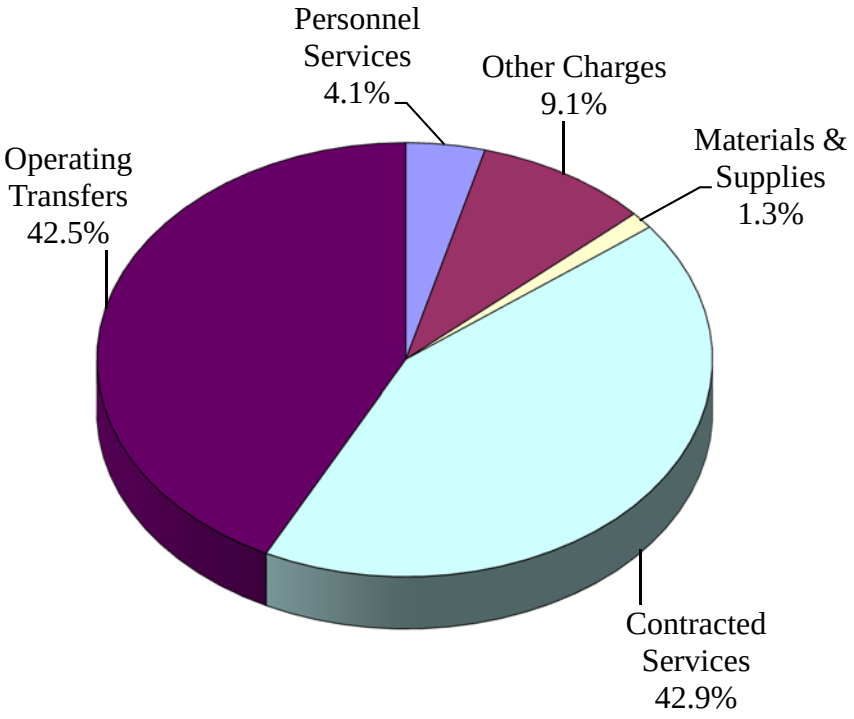
HOTEL OCCUPANCY TAX FUND

	Actual 2012/2013	Approved 2013/2014	Revised 2013/2014	Proposed 2014/2015
Beginning Fund Balance - Reserved and Unreserved	**1,126,648**	**662,177**	**662,177**	**294,468**
Operating Revenues				
Hotel Occupancy Tax	1,481,269	1,552,880	1,552,880	1,730,524
Penalties	-	-	-	-
Embassy Tax Revenue	900,785	945,158	945,158	945,158
Venue Tax-2%	423,221	429,250	443,680	494,435
Interest Income	1,047	1,000	1,000	1,000
Other Revenue	18	-	-	22,500
Operating Transfer for Main Street	47,325	46,985	46,985	52,810
Total Operating Revenues	**2,853,665**	**2,975,273**	**2,989,703**	**3,246,428**
Total Funds Available	**3,980,313**	**3,637,450**	**3,651,880**	**3,540,896**
Operating Expenditures				
San Marcos CVB Tourism Contract	1,013,650	1,013,650	1,013,650	1,178,515
Tanger Marketing Program	100,000	150,000	150,000	150,000
Downtown Marketing Coop	25,372	75,000	35,000	75,000
Building Repairs	1,351	32,000	10,000	32,000
Tourist Account	-	5,000	5,000	5,000
Transportation	-	10,000	10,000	10,000
Eco Tourism	-	-	-	40,000
Sports Tourism		-	-	60,000
Airport Branding/Wayfinding	-	130,000	130,000	-
Wayfinding	-	250,000	250,000	-
Mural Funding	-	30,000	30,000	30,000
Arts Project Funding	50,000	50,000	50,000	50,000
Permanent Art	-	50,000	50,000	50,000
Main Street Program	258,848	234,924	234,924	264,051
Total Operating Expenditures	**1,449,220**	**2,030,574**	**1,968,574**	**1,944,566**
Operating Transfers and Adjustments				
Transfer of Venue Tax	1,136,517	1,374,408	1,388,838	1,439,593
Total Transfers and Adjustments	**1,136,517**	**1,374,408**	**1,388,838**	**1,439,593**
Reserved for Unspent Allocations - Arts Funding	186,028			
Reserved for Unspent Allocations - Branding Marketing	30,718			
Reserved for Unspent Allocations - Contractual Obligations	-			
Reserved for Unspent Allocations - Conference Ctr.	490,653	-	-	-
Reserved for Unspent Allocations - Performing Arts Center	25,000			
Total Reserves for Unspent Allocations	732,399	-	-	-
Ending Unreserved Fund Balance	**662,177**	**232,468**	**294,468**	**156,737**
Fund Balance as a Percentage of Total Expenditures	45.69%	11.45%	14.96%	8.06%

City of San Marcos

2014-15 Annual Budget

Hotel Occupancy Tax Fund



Division	Personnel Services	Contracted Services	Materials & Supplies	Other Charges	Operating Transfers	Total
Other Tourism Programs	0	1,403,515	32,000	245,000	1,439,593	3,120,108
Main Street Program	139,843	48,709	10,874	64,625	0	264,051
Total	139,843	1,452,224	42,874	309,625	1,439,593	3,384,159

Department Detail

Fund 110 - Hotel Occupancy Tax Fund
Department 300 - Other Tourism Programs

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
52062	San Marcos CVB Tourism Contrac	1,013,650	1,013,650	1,013,650	1,178,515	16.3%
52068	Tanger Marketing Program	100,000	150,000	150,000	150,000	0.0%
52072	Downtown Mrktng Coop	25,372	75,000	35,000	75,000	0.0%
	Total Contracted Services	1,139,022	1,238,650	1,198,650	1,403,515	13.3%
53240	Repairs-Building Materials	1,351	32,000	10,000	32,000	0.0%
	Total Materials and Supplies	1,351	32,000	10,000	32,000	0.0%
54362	Tourist Account	-	5,000	5,000	5,000	0.0%
54367	Transportation	-	10,000	10,000	10,000	0.0%
54371	Airport Branding/Wayfinding	-	130,000	130,000	-	-100.0%
54372	Wayfinding	-	250,000	250,000	-	-100.0%
54373	Mural Funding	-	30,000	30,000	30,000	0.0%
XXXX	Eco Tourism Funding	-	-	-	40,000	100.0%
XXXX	Sports Tourism	-	-	-	60,000	100.0%
XXXX		-	-	-		
55130	Arts Project Funding	50,000	50,000	50,000	50,000	0.0%
55134	Permanent Art	-	50,000	50,000	50,000	0.0%
	Total Other Charges	50,000	525,000	525,000	245,000	-53.3%
58310	Oper Trsf/Fund 310	1,136,517	1,374,408	1,388,838	1,439,593	4.7%
	Total Operating Transfers	1,136,517	1,374,408	1,388,838	1,439,593	4.7%
Total Other Tourism Programs		2,326,889	3,170,058	3,122,488	3,120,108	-1.6%

Main Street

Main Street	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Main Street Program Manager	1	1	1	1	1.00	1.00	1.00	1.00
Main Street Program Coordinator	1	1	1	1	0.48	1.00	1.00	1.00
Total	2	2	2	2	1.48	2.00	2.00	2.00

Mission Statement

The mission of the San Marcos Main Street Program is to enhance the cultural identity, historical significance and economic stability of our community through a comprehensive downtown revitalization program of design, economic restructuring, organization and promotion.

Expenditures by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	155,793	128,525	128,525	139,843
Contracted Services	43,100	46,892	25,700	48,709
Materials and Supplies	28,796	28,946	12,920	10,874
Other Charges	31,158	30,561	67,779	64,625
Capital Outlay	0	0	0	0
Total	258,847	234,924	234,924	264,051

Goals and Objectives

To preserve, protect and promote the unique character of downtown through the Main Street Four-Point Approach which is the foundation of revitalization from cultural and architectural heritage to local enterprises and community pride.

To comply with the mandated Four-Point Approach of the National Trust for Historic Preservation's Main Street Program, the San Marcos Main Street Program's objectives are:

Design

- To improve and preserve the downtown environment to include buildings, infill, and new development compatibility, enhancing the visual and historic qualities and economic viability of the commercial district.

Organization

- To building partnerships, consensus, and cooperation among community groups, stakeholders, and individuals in the revitalization process and assemble human and financial resources to implement revitalization efforts.

Promotion

- To promote a positive image of downtown by marketing the district's unique characteristics to residents, investors, business owners and visitors with an effective promotional strategy through advertising, retail promotions, and special events.

Economic Restructuring

- To strengthen downtown's existing economic assets while expanding and diversifying its economic base to meet new and existing opportunities and challenges.

What We Accomplished in 2013-14

- Accredited as a 2014 National Main Street City by the National Trust and the Texas Historical Commission by achieving identified standards of performance based on the Main Street Four-Point Approach based on 2013 performance.
- Submitted required quarterly reinvestment reports to the state. In 2013 the private sector reinvested $11,707,219 in downtown with 25 businesses opening. Provided resources and information for new and existing businesses and potential investors.
- Continued marketing strategies targeting tourists and the community.
- Continuing architectural assistance and façade grant program for downtown businesses and building owners, targeting historic properties that contribute to the unique character of downtown as funds are available.
- Monitored and leased downtown parking lot spaces. Lot is fully leased. Managed additional Parking programs including Edward Gary Parking Voucher and Justice Center employee parking lot programs.
- Provided staff support to various organizations including Main Street Board, Downtown Association, Chamber's Business Development Committee, Heritage Association of San Marcos Board, Design Review Committee, as well as Convention and Visitor's Bureau Board.
- Worked with SMPD and KSMB to improve cleanliness, beautification, safety, and graffiti clean-up, to create a cleaner, safer, and more pedestrian-friendly downtown.
- Created and supported 12 new downtown events that brought over 7000 visitors to downtown.
- Worked with classes at McCoy's Business College on the history of downtown building historic properties.
- Facilitated 4 committees chaired by members of the Main Street Advisory Board that oversee each of the 4 Points of of Main Street Program Approach.

What We Plan to Accomplish in 2014-15

- Meet identified standards of performance in 2015 set by the National Trust for accreditation as a 2014 National Main Street City.
- Continue to work on downtown beautification as resources are available.
- Use completion of the downtown construction projects to highlight and feature our new and improved downtown streetscapes and experience.
- Bid for conferences and conventions that will bring visitors to our downtown area.
- Develop additional promotional strategies to meet the challenging and changing market. Respond to opportunities which bring visitors to the heart of our city such as events, TxState parents, visitors, LBJ Museum, and others.
- Continue to protect and enhance downtown's unique character through free architectural assistance and façade grants to businesses and building owners.
- Address issues and recommendations contained in the Main Street Board's work plan.
- Respond to and provide assistance and resources to tourists, new and existing businesses, investors, and the downtown community. Maintain the Main Street website. Develop and produce monthly newsletter for downtown and the community.
- Continue providing staff support to local groups and organizations.
- Continue programs that meet the individual Main Street Program's goals.
- Monitor and lease downtown parking lot and find other ways to alleviate parking issues in the downtown area.
- Continue downtown marketing plan for advertising as funds are available.

- Continue to work with Parks & Recreation and Police Department to improve downtown streetscape, sidewalks, cleanliness and safety.

Performance Measures

	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Number of Attendees brought to downtown as a result of events	Number	2,150	7,000	7,000
Special Events Supported	Number	10	22	22
New Businesses Opened Downtown	Number	23	25	25
Total of Public & Private Sector Reinvestment in Downtown	Dollars	$750,000	$12,726,584	$3,681,644
Total Reinvestment by the Private Sector	Dollars	$400,000	$11,707,219	$915,644
Private Sector Reinvestment in Buildings Rehabs	Dollars	$300,000	$5,525,719	$300,000
Private Sector Reinvestment in Buildings Purchased/Constructed	Dollars	$100,000	$6,181,500	$915,824
Economic Development Contacts/Requests	Number	6	4	4

Department Detail

Fund 110 - Hotel Occupancy Tax Fund
Department 301 - Main Street Program

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	121,053	90,396	90,396	97,448	7.8%
51110	Workmen'Scompensation	64	64	64	99	54.7%
51120	Overtime	181	-	-	-	0.0%
51190	Medicare	1,793	1,317	1,317	1,414	7.4%
51200	City Fica	7,667	5,632	5,632	6,045	7.3%
51210	City Tmrs	18,087	16,174	16,174	17,784	10.0%
51220	City Medical/Hospital Insuranc	5,682	11,836	11,836	14,136	19.4%
51300	Stability Pay	1,266	448	448	52	-88.4%
51320	Market - Merit: Non-Civil Ser	-	2,658	2,658	2,865	7.8%
	Total Personnel Services	155,793	128,525	128,525	139,843	8.8%
52100	Printing & Publications	4,435	6,762	4,000	4,000	-40.8%
52110	Telephone	1,474	2,100	2,400	1,800	-14.3%
52149	Power & Light-Other Bldgs	-	3,000	-	-	-100.0%
52159	Water & Sewer-Other Bldgs	-	1,200	-	-	-100.0%
52160	Professional Services	23,103	19,530	5,000	8,100	-58.5%
52350	Building Rental	12,000	12,000	12,000	32,500	170.8%
52390	Maint Contract-Office Equip	579	913	913	913	0.0%
52391	Software License & Maintenance	1,509	1,387	1,387	1,396	0.6%
	Total Contracted Services	43,100	46,892	25,700	48,709	3.9%
53150	Supplies-Other	14,748	10,600		-	-100.0%
53160	Supplies-Office	1,424	4,040	2,400	300	-92.6%
53180	Postage	659	4,386	600	600	-86.3%
53210	Advertising	11,965	9,920	9,920	9,974	0.5%
	Total Materials and Supplies	28,796	28,946	12,920	10,874	-62.4%
54140	Dues & Subscriptions	1,336	1,910	1,873	1,894	-0.8%
54170	Main St-Incentive Program	11,900	4,488	4,488	4,488	0.0%
54280	Texas Natural	9,257	11,169	-	-	-100.0%
54340	Professional Development	1,596	3,213	1,800	760	-76.3%
54342	Meals	142	194	1,500	1,472	658.8%
54343	Travel	2,616	4,824	4,300	2,000	-58.5%
54370	Special Events/Projects	4,311	4,763	53,818	54,011	1034.0%
	Total Other Charges	31,158	30,561	67,779	64,625	111.5%
Total Main Street Program		258,848	234,924	234,924	264,051	12.4%

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

MUNICIPAL COURT TECHNOLOGY FUND

	Actual 2012/2013	Approved 2013/2014	Revised 2013/2014	Proposed 2014/2015
Beginning Unreserved Fund Balance	**124,443**	**152,201**	**152,201**	**65,226**
Operating Revenues				
Technology Fee	31,094	34,000	28,000	30,000
Interest Income	-	25	25	25
Total Operating Revenues	**31,094**	**34,025**	**28,025**	**30,025**
Total Funds Available	**155,537**	**186,226**	**180,226**	**95,251**
Operating Expenditures				
Materials and Supplies	-	5,000	5,000	5,000
Total Operating Expenditures	**-**	**5,000**	**5,000**	**5,000**
One-Time Expenditures				
Capital Outlay	3,335	25,000	110,000	25,000
Total One-Time Expenditures	**3,335**	**25,000**	**110,000**	**25,000**
Ending Unreserved Fund Balance	**152,201**	**156,226**	**65,226**	**65,251**
Fund Balance as a Percentage of Total Expenditures	100.00%	3124.53%	1304.53%	1305.03%

Department Detail

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
Fund 240 - Municipal Court Technology Fund						
Department 334 - Technology Fee						
53150	Supplies - Other	-	5,000	5,000	5,000	
	Total Materials and Supplies	-	5,000	5,000	5,000	
61040	Computer Equipment	3,335	25,000	25,000	25,000	0.0%
	Total Capital Outlay	3,335	25,000	25,000	25,000	0.0%
Total Technology Fee		3,335	30,000	30,000	30,000	0.0%

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

MUNICIPAL COURT SECURITY FEE FUND

	Actual 2012/2013	Approved 2013/2014	Revised 2013/2014	Proposed 2014/2015
Beginning Unreserved Fund Balance	**107,005**	**128,792**	**128,792**	**118,193**
Operating Revenues				
Security Fee	23,699	26,000	26,000	24,000
Interest Income	-	12	12	12
Total Operating Revenues	**23,699**	**26,012**	**26,012**	**24,012**
Total Funds Available	**130,705**	**154,804**	**154,804**	**142,205**
Operating Expenditures				
Personnel	1,913	6,611	6,611	6,842
Materials and Supplies	-	5,000	30,000	5,000
Total Operating Expenditures	**1,913**	**11,611**	**36,611**	**11,842**
One-Time Expenditures				
Capital Outlay	-	-	-	-
Total One-Time Expenditures	**-**	**-**	**-**	**-**
Ending Unreserved Fund Balance	**128,792**	**143,193**	**118,193**	**130,363**
Fund Balance as a Percentage of Total Expenditures	6734.15%	1233.25%	322.83%	1100.87%

Department Detail

Fund 241 - Municipal Court Security Fee Fund
Department 333 Municipal Court Special Fees

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	1,766	6,062	6,062	6,245	3.0%
51110	Workmen'Scompensation	12	37	37	54	46.3%
51120	Overtime	-	-	-	-	0.0%
51190	Medicare	26	88	88	91	3.9%
51200	City Fica	109	379	379	391	3.2%
51210	City Tmrs	-	-	-	-	0.0%
51220	City Medical/Hospital Insuranc	-	-	-	-	0.0%
51300	Stability Pay	-	45	45	61	34.9%
	Total Personnel Services	1,913	6,611	6,611	6,842	3.5%
53150	Supplies - Other	-	5,000	30,000	5,000	0.0%
	Total Materials and Supplies	-	5,000	30,000	5,000	
Total Security Fee		1,913	11,611	36,611	11,842	2.0%

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

MUNICIPAL COURT JUVENILE FEE FUND

	Actual 2012/2013	Approved 2013/2014	Revised 2013/2014	Proposed 2014/2015
Beginning Unreserved Fund Balance	**24,429**	**15,963**	**15,963**	**8,554**
Operating Revenues				
Juvenile Fee	38,332	41,000	39,000	40,000
Truancy Fee			3,000	3,000
Interest Income	-	-	-	-
Total Operating Revenues	**38,332**	**41,000**	**42,000**	**43,000**
Total Funds Available	**62,761**	**56,963**	**57,963**	**51,554**
Operating Expenditures				
Personnel Services	46,798	49,409	49,409	50,571
Total Operating Expenditures	**46,798**	**49,409**	**49,409**	**50,571**
One-Time Expenditures				
Capital Outlay	-	-	-	-
Total One-Time Expenditures	**-**	**-**	**-**	**-**
Ending Unreserved Fund Balance	**15,963**	**7,554**	**8,554**	**983**
Fund Balance as a Percentage of Total Expenditures	34.11%	15.29%	17.31%	1.94%

Department Detail

Fund 242 - Municipal Court Juvenile Fee Fund
Department 332 Municipal Court Special Fees

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	33,918	34,528	34,528	34,528	0.0%
51110	Workmen'Scompensation	23	24	24	35	45.8%
51190	Medicare	493	502	502	501	-0.2%
51200	City Fica	2,108	2,148	2,148	2,141	-0.3%
51210	City Tmrs	5,889	6,169	6,169	6,298	2.1%
51220	City Medical/Hospital Insuranc	4,294	5,918	5,918	7,068	19.4%
51300	Stability Pay	72	120	120	-	-100.0%
	Total Personnel Services	46,798	49,409	49,409	50,571	
Total Juvenile Fee		46,798	49,409	49,409	50,571	2.4%

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

MUNICIPAL COURT EFFICIENCY FUND

	Actual 2012/2013	Approved 2013/2014	Revised 2013/2014	Proposed 2014/2015
Beginning Unreserved Fund Balance		**-**	**-**	**22,000**
Operating Revenues				
Efficiency Fee	-	3,000	3,000	3,000
Other Revenue	-	24,000	24,000	24,000
Total Operating Revenues	**-**	**27,000**	**27,000**	**27,000**
Total Funds Available	**-**	**27,000**	**27,000**	**49,000**
Operating Expenditures				
Contracted Services	-	5,000	5,000	5,000
Total Operating Expenditures	**-**	**5,000**	**5,000**	**5,000**
Ending Unreserved Fund Balance	**-**	**22,000**	**22,000**	**44,000**
Fund Balance as a Percentage of Total Expenditures	0.00%	440.00%	440.00%	880.00%

Department Detail

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
Fund 245 - Municipal Court Efficiency Fee Fund						
Department 335 Municipal Court Efficiency Fees						
52300	Contracted Services	-	-	-	5,000	100.0%
	Total Contracted Services	-	-	-	5,000	
Total Efficiency Fee		-	-	-	5,000	100.0%

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

SEIZED ASSETS FUND

	Actual 2012/2013	Approved 2013/2014	Revised 2013/2014	Proposed 2014/2015
Beginning Unreserved Fund Balance	**83,763**	**81,749**	**81,749**	**61,130**
Operating Revenues				
Seized Assets	44,650	5,000	12,640	5,000
Interest Income	-	100	100	100
Total Operating Revenues	**44,650**	**5,100**	**12,740**	**5,100**
One-Time Operating Revenues				
One-Time Operating Transfers	-	-	-	-
Total One-Time Operating Revenues	**-**	**-**	**-**	**-**
Total Funds Available	**128,413**	**86,849**	**94,489**	**66,230**
Operating Expenditures				
Contracted Services	12,498	1,500	32,018	1,500
Materials and Supplies	4,246	-	-	-
Other Charges	5,332	-	-	-
Capital Outlay	24,589	-	1,341	-
Total Operating Expenditures	**46,664**	**1,500**	**33,359**	**1,500**
Ending Unreserved Fund Balance	**81,749**	**85,349**	**61,130**	**64,730**
Fund Balance as a Percentage of Total Expenditures	175.18%	5689.90%	183.25%	4315.34%

Department Detail

Fund 245 - Seized Assets
Department 278 - Special Services

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
52160	Professional Services	12,498	1,500	32,018	1,500	
	Total Contracted Services	12,498	1,500	32,018	1,500	0.0%
53300	Repairs-Vehicles & Equipment	4,246	-	-	-	0.0%
53340	Uniforms	-	-	-	-	0.0%
	Total Materials and Supplies	4,246	-	-	-	0.0%
54340	Professional Development	5,332	-	-	-	0.0%
	Total Other Charges	5,332	-	-	-	0.0%
61100	Miscellaneous Equipment	24,589	-	-	-	
61052	Pd - Light Vehicles	-	-	1,341	-	
	Total Capital Outlay	24,589	-	1,341	-	0.0%
Total Seized Assets		46,664	1,500	33,359	1,500	0.0%

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM FUND

	Actual 2012/2013	Approved 2013/2014	Revised 2013/2014	Proposed 2014/2015
Beginning Unreserved Fund Balance	-	-	-	-
Operating Revenues				
Grant Revenue	813,857	942,754	1,002,754	491,929
Total Operating Revenues	**813,857**	**942,754**	**1,002,754**	**491,929**
One-Time Operating Revenues				
Operating Transfer - General Fund	-	60,000	100,000	-
Total One-Time Operating Revenues	**-**	**60,000**	**100,000**	**-**
Total Funds Available	**813,857**	**1,002,754**	**1,102,754**	**491,929**
Operating Expenditures				
Personnel Services	64,066	84,004	84,004	92,736
Materials and Supplies	17,960	1,104	1,104	4,664
CDBG Project Expenditures	731,831	917,645	1,017,645	394,529
Total Operating Expenditures	**813,857**	**1,002,754**	**1,102,754**	**491,929**
Ending Unreserved Fund Balance	-	-	-	-
Fund Balance as a Percentage of Total Expenditures	0.00%	0.00%	0.00%	0.00%

Department Detail

Fund 250 - Community Development Block Grant Fund
Department 335 - Community Development Block Grant

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	47,105	58,203	58,203	61,865	6.3%
51110	Workmen'Scompensation	33	42	42	63	49.5%
51120	Overtime	-	-	-	-	0.0%
51190	Medicare	668	854	854	908	6.3%
51200	City Fica	2,855	3,652	3,652	3,882	6.3%
51210	City Tmrs	8,275	10,489	10,489	11,423	8.9%
51220	City Medical/Hospital Insuranc	4,461	10,061	10,061	12,016	19.4%
51300	Stability Pay	669	703	703	760	8.2%
51320	Market - Merit: Non-Civil Ser	-	-	-	1,819	100.0%
	Total Personnel Services	64,066	84,004	84,004	92,736	10.4%
52391	Software License & Maintenance	-	-	-	698	100.0%
56209	Administration-Other	17,960	1,104	1,104	3,966	259.1%
	Total Materials and Supplies	17,960	1,104	1,104	4,664	
56067	Housing Rehab Assist Prog	16,932	-	-	-	0.0%
56068	Administration	410	-	-	-	0.0%
56167	Fy06 Cephus House Restoration	95,182	-	-	-	0.0%
56175	07 Habitat For Humanity	-	-	-	-	0.0%
56183	08 Cephus House	11,220	-	-	-	0.0%
56188	09 Eddie Durham Parkland	211,641	1,823	1,823	-	-100.0%
56191	10 Senior Center Expansion	8,864	198,602	198,602	-	-100.0%
56208	12 Hcwc Familty Violence Shelt	25,000	-	-	-	0.0%
56209	12 Program Administration	17,960	1,104	1,104	-	-100.0%
56196	11 Senior Center Expansion	-	-	-	-	0.0%
56197	11 Cephus House	154,970	1,092	1,092	-	-100.0%
56198	11 Southside Cc Housing	3,957	-	100,000	-	0.0%
56199	11 Program Administration	473	-	-	-	0.0%
56200	12 Southside Community Center	101,190	-	-	-	0.0%
56201	12 Habitat For Humanity	-	32,939	32,939	-	-100.0%
56202	12 First Time Homebuyers	27,974	32,202	32,202	-	-100.0%
56203	12 Unsafe Structure Program	5	39,995	39,995	-	-100.0%
56204	12 Conway Park Completion	8,411	169,049	169,049	-	-100.0%
56205	Alamo Nbrhd Community Garden	19,767	-	-	-	0.0%
56206	Casa Program Support	25,000	-	-	-	0.0%
56207	Summer Fund Voucher Program	2,875	-	-	-	0.0%
56210	13 Program Adminstration	-	25,575	25,575	-	-100.0%
56211	13 United Way Mentoring	-	10,470	10,470	10,000	-4.5%
56212	13 HCWC Shelter	-	22,425	22,425	25,000	11.5%
56213	13 CASA Program	-	22,425	22,425	25,000	11.5%
56214	13 Recreation Scholarships	-	12,750	12,750	6,738	-47.2%
56215	13 Class Leader Stipends	-	8,970	8,970	-	-100.0%
56216	13 Southside Rehab	-	89,700	89,700	100,000	11.5%
56217	13 Scheib Center Activity Hall	-	179,400	179,400	-	-100.0%
56218	13 Willow Springs Park Trail	-	22,425	22,425	-	-100.0%
56220	13 Conway Skate	-	25,000	25,000	-	-100.0%
56221	13 Swift Skate	-	12,700	12,700	30,000	136.2%
56223	13 First Time Homebuyers	-	9,000	9,000	-	-100.0%
5623X	15 Veteran's Park Improvements	-	-	-	197,791	100.0%
	Total Contracted Services	731,831	917,645	1,017,645	394,529	-57.0%
Total Community Development Block Grant		813,857	1,002,754	1,102,754	491,929	-50.9%

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

WOMEN, INFANTS AND CHILDREN PROGRAM FUND

	Actual 2012/2013	Approved 2013/2014	Revised 2013/2014	Proposed 2014/2015
Beginning Unreserved Fund Balance	-	-	-	-
Operating Revenues				
Grant Revenue	1,537,596	1,998,528	1,993,801	1,929,742
Total Operating Revenues	**1,537,596**	**1,998,528**	**1,993,801**	**1,929,742**
Total Funds Available	**1,537,596**	**1,998,528**	**1,993,801**	**1,929,742**
Operating Expenditures				
Personnel Services	978,581	1,357,735	1,357,735	1,294,710
Contract Services	258,467	274,450	270,430	269,266
Materials and Supplies	114,302	118,765	118,765	118,900
Other Charges	186,246	246,871	246,871	246,866
	1,537,596	**1,997,821**	**1,993,801**	**1,929,742**
Ending Unreserved Fund Balance	-	**707**	-	-
Fund Balance as a Percentage of Total Expenditures	0.00%	0.04%	0.00%	0.00%

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

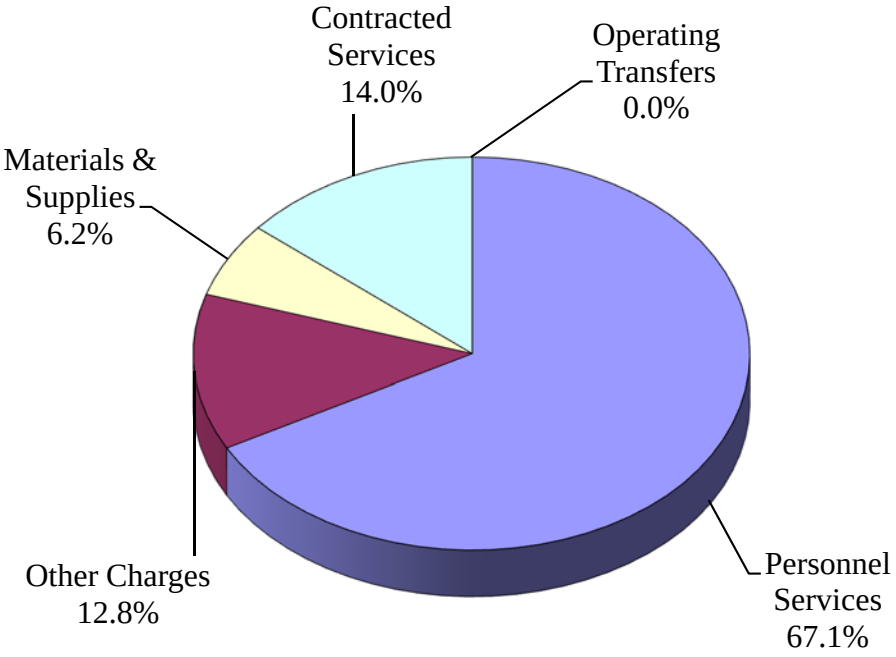
WOMEN, INFANTS AND CHILDREN PROGRAM FUND

	Actual 2012/2013	Approved 2013/2014	Revised 2013/2014	Proposed 2014/2015
WIC Administration				
Personnel Services	551,714	803,002	803,002	801,145
Contracted Services	209,482	218,354	218,354	218,440
Materials and Supplies	102,714	101,165	101,165	101,300
Other Charges	115,559	141,721	141,721	141,717
Capital Outlay	-	-	-	-
Total	979,470	1,264,242	1,264,242	1,262,601
WIC Nutritional Education				
Personnel Services	244,033	332,214	332,214	338,189
Contracted Services	10,697	20,465	20,465	19,215
Materials and Supplies	4,038	10,400	10,400	10,400
Other Charges	34,601	63,154	63,154	63,153
Total	293,369	426,233	426,233	430,957
WIC Lactation				
Personnel Services	105,399	111,259	111,259	61,446
Contracted Services	7,909	18,547	14,527	14,527
Materials and Supplies	6,176	4,400	4,400	4,400
Other Charges	15,598	21,241	21,241	21,241
Total	135,083	155,447	151,427	101,614
WIC Peer Counseling				
Personnel Services	77,434	111,260	111,260	93,930
Contracted Services	30,379	17,084	17,084	17,084
Materials and Supplies	1,374	2,800	2,800	2,800
Other Charges	20,487	20,755	20,755	20,755
Total	129,674	151,899	151,899	134,569
Total WIC Expenditures	1,537,596	1,997,821	1,993,801	1,929,742

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

WOMEN, INFANTS AND CHILDREN PROGRAM FUND



Division	Personnel Services	Contracted Services	Materials & Supplies	Other Charges	Operating Transfers	Total
Administration	801,145	218,440	101,300	141,717	0	1,262,602
Nutritional Education	338,189	19,215	10,400	63,153	0	430,957
Lactation	61,446	14,527	4,400	21,241	0	101,614
Peer Counselor	93,930	17,084	2,800	20,755	0	134,569
Total	1,294,710	269,266	118,900	246,866	0	1,929,742

	Positions				Full Time Equivalent			
WIC Program Fund	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Administration	17	16	15	15	17.00	16.00	15.00	15.00
Nutrition	6	6	6	6	6.00	6.00	6.00	6.00
Lactation	1	1	1	1	1.00	1.00	1.00	1.00
Peer Counselor	3	3	3	3	3.00	3.00	2.48	2.48
Total	27	26	25	25	27.00	26.00	24.48	24.48

WIC Program – Administration

WIC Administration	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Assistant Director	1	1	1	1	1.00	1.00	1.00	1.00
Administrative Assitant, Senior	1	1	1	1	1.00	1.00	1.00	1.00
WIC Certification Specialist	5	5	5	5	5.00	5.00	5.00	5.00
WIC Clerk Breastfeeding Peer Counselor	1	1	0	0	1.00	1.00	0.00	0.00
WIC Clerk	9	8	8	8	9.00	8.00	8.00	8.00
Total	17	16	15	15	17.00	16.00	15.00	15.00

Mission Statement

The WIC Program will continue to provide counseling, clinical assessments, supplemental foods and immunizations to all eligible Pregnant Women, Nursing Mothers, Infants and Children up to five years of age who reside in the counties of Hays, Caldwell, Bastrop, Comal and Guadalupe.

Expenditures by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	551,714	803,002	803,002	801,145
Contracted Services	209,482	218,354	218,354	218,440
Materials and Supplies	102,714	101,165	101,165	101,300
Other Charges	115,559	141,721	141,721	141,717
Operating Transfers	0	0	0	0
Capital Outlay	0	0	0	0
Total	979,469	1,264,242	1,264,242	1,262,602

Goals and Objectives

Our goal is best defined by our mission statement: To give all eligible families the best start for a life time of well-being by providing nutrition education and breastfeeding support during the critical stages of development.

- To enroll 11,717 participants per month (72% of the estimated potentially eligible population).
- To provide WIC services and food benefits to 80% of enrolled participants per month. State is reducing this requirement from 85.5% to 80% from effective 10/01/2014 due to the way data is captured.
- To provide nutrition education to 95% of families that receive food benefits each month.
- To ensure that 20% of pregnant women enrolled are enrolled during their first trimester of pregnancy.
- To make health care referrals to 98% participants who indicate they have no source of health care.

What We Accomplished in 2013-14

- Enrolled an average of 10,355 participants per month (64% of the estimated potentially eligible population).

- Provided WIC services and food benefits to an average of 8,660 participants (84.3%) per month.
- Provided nutrition education to 100% of families that received food benefits each month.
- Enrolled 36.9% of our pregnant participants during their first trimester.
- Made health care referrals to 100% of participants who indicated they had no source of health care.

What We Plan to Accomplish in 2014-15

- To enroll 70% (or 11,016) of the "potential eligible" population per month.
- To provide WIC services and food benefits to 80% of enrolled participants per month.
- To provide nutrition education to over 95% of families that receive food benefits each month.
- To ensure that over 25% of pregnant women enrolled are enrolled during their first trimester of pregnancy.
- To make health care referrals to over 98% of participants who indicate they have no source of health care.

Performance Measures

	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Participants Enrolled per Month	#	10,768	10,355	11,016
Percent of Families receiving Nutrition Education per month	%	100%	100%	95%
Percent of Women Certified in their 1st Trimester	%	39%	36.9%	25%
Percent of enrolled participants receiving WIC services and food vouchers each month	%	84%	84.3%	80%
Percent of Clients referred to Health Care	%	100%	100%	98%
Percent of Potential Eligibles enrolled per month	%	66%	64%	70%

Department Detail

Fund 810 - Women, Infants & Children Program
Department 260 - WIC Administration

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	374,709	530,920	530,920	519,667	-2.1%
51110	Workmen'Scompensation	253	378	378	530	40.2%
51120	Overtime	3,186	5,386	5,386	5,548	3.0%
51190	Medicare	5,158	7,887	7,887	7,713	-2.2%
51200	City Fica	22,054	33,727	33,727	32,982	-2.2%
51210	City Tmrs	66,254	96,428	96,428	96,591	0.2%
51220	City Medical/Hospital Insuranc	63,507	94,688	94,688	106,020	12.0%
51300	Stability Pay	4,728	5,260	5,260	4,340	-17.5%
51310	Unemp Comp & Term Leave	9,466	-	-	-	0.0%
51320	Market - Merit: Non-Civil Ser	-	25,928	25,928	25,353	-2.2%
51350	Car Allowance	2,400	2,400	2,400	2,400	0.0%
	Total Personnel Service	551,714	803,002	803,002	801,145	-0.2%
52100	Printing & Publications	771	3,000	3,000	3,000	0.0%
52110	Telephone	24,856	15,432	15,432	15,432	0.0%
52130	Equipment-Rent/Lease	984	1,500	1,500	1,500	0.0%
52140	Power & Light	13,179	16,250	16,250	16,250	0.0%
52159	Water & Sewer-Other Bldgs	2,343	2,997	2,997	2,997	0.0%
52160	Professional Services	-	2,200	2,200	2,200	0.0%
52300	Contracted Services	20,236	6,060	6,060	6,060	0.0%
52350	Building Rental	117,256	136,400	136,400	136,400	0.0%
52360	Garbage Collection	2,065	1,900	1,900	1,900	0.0%
52390	Maint Contract-Office Equip	-	4,200	4,200	4,200	0.0%
52391	Software License & Maintenance	12,249	13,870	13,870	13,956	0.6%
52860	Janitorial Services	13,399	12,400	12,400	12,400	0.0%
52880	Security Contract	1,625	1,645	1,645	1,645	0.0%
52890	Ext Service	520	500	500	500	0.0%
	Total Contracted Services	209,482	218,354	218,354	218,440	0.0%
53140	Fuel & Lubricants	2,280	1,865	1,865	2,000	7.2%
53150	Supplies-Other	34,530	36,000	36,000	36,000	0.0%
53160	Supplies-Office	11,695	16,000	16,000	16,000	0.0%
53170	Supplies - Computers	2,784	3,700	3,700	3,700	0.0%
53180	Postage	1,889	800	800	800	0.0%
53240	Repairs-Building Materials	34,310	13,000	13,000	13,000	0.0%
53300	Repairs-Vehicles & Equipment	2,046	5,800	5,800	5,800	0.0%
53470	Supplies-Medical	13,178	24,000	24,000	24,000	0.0%
	Total Material and Supplies	102,714	101,165	101,165	101,300	0.1%
54140	Dues & Subscriptions	372	515	515	515	0.0%
54200	Outreach	3,266	3,500	3,500	3,500	0.0%
54320	Mileage	1,987	4,000	4,000	4,000	0.0%
54340	Professional Development	2,705	4,739	4,739	4,739	0.0%
54342	Meals	10	606	606	602	-0.7%
54343	Travel	-	1,507	1,507	1,507	0.0%
54800	Indirect Costs - Fund 100	107,218	126,854	126,854	126,854	0.0%
	Total Other Charges	115,559	141,721	141,721	141,717	0.0%
Total WIC Administration		979,470	1,264,242	1,264,242	1,262,601	-0.1%

WIC Program – Nutritional Education

WIC Nutrition	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
WIC Program Administrator	1	1	1	1	1.00	1.00	1.00	1.00
WIC Supervisor/Nutritionist	5	5	5	5	5.00	5.00	5.00	5.00
Total	6	6	6	6	6.00	6.00	6.00	6.00

Mission Statement

The WIC Program positions provide services for all four functions, Administration, Nutritional Education, Lactation and Peer Counseling. Time spent for each function is recorded through the payroll process and allocated to each functional budget expense accordingly.

Expenditures by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	244,033	332,214	332,214	338,189
Contracted Services	10,697	20,465	20,465	19,215
Materials and Supplies	4,038	10,400	10,400	10,400
Other Charges	34,601	63,154	63,154	63,153
Operating Transfers	0	0	0	0
Total	293,369	426,233	426,233	430,957

Department Detail

Fund 810 - Women, Infants & Children Program
Department 261 - WIC Nutritional Education

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	171,004	233,605	233,605	234,582	0.4%
51110	Workmen'Scompensation	116	164	164	236	43.9%
51120	Overtime	1,380	3,388	3,388	-	-100.0%
51190	Medicare	2,353	3,388	3,388	3,405	0.5%
51200	City Fica	10,063	14,488	14,488	14,556	0.5%
51210	City Tmrs	30,214	41,605	41,605	42,822	2.9%
51220	City Medical/Hospital Insuranc	28,835	35,508	35,508	42,408	19.4%
51300	Stability Pay	68	68	68	180	164.7%
	Total Personnel Services	244,033	332,214	332,214	338,189	1.8%
52100	Printing & Publications	60	1,000	1,000	-	-100.0%
52159	Water & Sewer-Other Bldgs	139	250	250	-	-100.0%
52140	Power & Light	955	1,900	1,900	1,900	0.0%
52300	Contracted Services	-	1,896	1,896	1,896	0.0%
52350	Building Rental	8,405	11,160	11,160	11,160	0.0%
52860	Janitorial Services	1,124	3,659	3,659	3,659	0.0%
52880	Security Contract	15	300	300	300	0.0%
52890	Ext Service	-	300	300	300	0.0%
	Total Contracted Services	10,697	20,465	20,465	19,215	-6.1%
53150	Supplies-Other	3,759	5,400	5,400	5,400	0.0%
53160	Supplies-Office	15	2,000	2,000	2,000	0.0%
53240	Repairs-Building Materials	264	3,000	3,000	3,000	0.0%
	Total Materials and Supplies	4,038	10,400	10,400	10,400	0.0%
54140	Dues & Subscriptions	-	349	349	349	0.0%
54320	Mileage	-	500	500	500	0.0%
54340	Professional Development	594	1,016	1,016	1,015	-0.1%
54342	Meals	65	504	504	504	0.0%
54343	Travel	473	2,765	2,765	2,765	0.0%
54800	Indirect Costs - Fund 100	33,469	58,020	58,020	58,020	0.0%
	Total Other Charges	34,601	63,154	63,154	63,153	0.0%
Total WIC Nutritional Education		293,369	426,233	426,233	430,957	1.1%

WIC Program – Lactation

WIC Lactation	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
WIC Program Supervisor	1	1	1	1	1.00	1.00	1.00	1.00
Total	1	1	1	1	1.00	1.00	1.00	1.00

Mission Statement

The WIC Program positions provide services for all four functions, Administration, Nutritional Education, Lactation and Peer Counseling. Time spent for each function is recorded through the payroll process and allocated to each functional budget expense accordingly.

Expenditures by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	105,399	111,259	111,259	61,446
Contracted Services	7,909	18,547	14,527	14,527
Materials and Supplies	6,176	4,400	4,400	4,400
Other Charges	15,598	21,241	21,241	21,241
Operating Transfers	0	0	0	0
Total	135,082	155,447	151,427	101,614

Department Detail

Fund 810 - Women, Infants & Children Program
Department 262 - WIC Lactation

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	73,863	74,214	74,214	43,160	-41.8%
51110	Workmen'Scompensation	50	52	52	44	-15.4%
51120	Overtime	614	-	-	-	0.0%
51190	Medicare	1,017	1,080	1,080	626	-42.0%
51200	City Fica	4,348	4,619	4,619	2,676	-42.1%
51210	City Tmrs	13,042	13,264	13,264	7,872	-40.7%
51220	City Medical/Hospital Insuranc	12,465	17,754	17,754	7,068	-60.2%
51300	Stability Pay	-	276	276	-	-100.0%
	Total Personnel Services	105,399	111,259	111,259	61,446	-44.8%
52100	Printing & Publications	40	600	600	600	0.0%
52110	Telephone	-	-	-	-	0.0%
52140	Power & Light	745	1,950	1,950	1,950	0.0%
52159	Water & Sewer-Other Bldgs	127	230	230	230	0.0%
52160	Professional Services	-	-	-	-	0.0%
52350	Building Rental	6,372	11,747	11,747	11,747	0.0%
52300	Contracted Services	-	4,020	4,020	4,020	0.0%
52860	Janitorial Services	625	707	707	707	0.0%
	Total Contracted Services	7,909	18,547	14,527	14,527	-21.7%
53150	Supplies-Other	5,974	4,000	4,000	4,000	0.0%
53160	Supplies-Office	203	200	200	200	0.0%
53180	Postage	-	200	200	200	0.0%
	Total Materials and Supplies	6,176	4,400	4,400	4,400	0.0%
54140	Dues & Subscriptions	-	600	600	600	0.0%
54320	Mileage	32	1,463	1,463	1,463	0.0%
54340	Professional Development	110	1,471	1,471	1,471	0.0%
54342	Meals	-	585	585	585	0.0%
54343	Travel	252	2,564	2,564	2,564	0.0%
54800	Indirect Costs - Fund 100	15,204	14,558	14,558	14,558	0.0%
	Total Other Charges	15,598	21,241	21,241	21,241	0.0%
Total WIC Lactation		135,083	155,447	151,427	101,614	-34.6%

WIC Program – Peer Counselor

WIC Peer Counselor	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
WIC Clerk/Breastfeeding Peer Counselor	3	3	3	3	3.00	3.00	2.48	2.48
Total	3	3	3	3	3.00	3.00	2.48	2.48

Mission Statement

The WIC Program positions provide services for all four functions, Administration, Nutritional Education, Lactation and Peer Counseling. Time spent for each function is recorded through the payroll process and allocated to each functional budget expense accordingly.

Expenditures by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	77,434	111,260	111,260	93,930
Contracted Services	30,379	17,084	17,084	17,084
Materials and Supplies	1,374	2,800	2,800	2,800
Other Charges	20,487	20,755	20,755	20,755
Operating Transfers	0	0	0	0
Total	129,674	151,899	151,899	134,569

Department Detail

Fund 810 - Women, Infants & Children Program
Department 263 - Peer Counselor

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	54,163	74,215	74,215	64,953	-12.5%
51110	Workmen'Scompensation	37	52	52	66	26.9%
51120	Overtime	408	-	-	-	0.0%
51190	Medicare	745	1,080	1,080	945	-12.5%
51200	City Fica	3,185	4,619	4,619	4,041	-12.5%
51210	City Tmrs	9,577	13,264	13,264	9,561	-27.9%
51220	City Medical/Hospital Insuranc	9,139	17,754	17,754	14,136	-20.4%
51300	Stability Pay	180	276	276	228	-17.4%
	Total Personnel Services	77,434	111,260	111,260	93,930	-15.6%
52100	Printing & Publications	-	200	200	200	0.0%
52110	Telephone	1,785	1,884	1,884	1,884	0.0%
52140	Power & Light	-	-	-	-	0.0%
52160	Professional Services	-	-	-	-	0.0%
52300	Contracted Services	28,594	15,000	15,000	15,000	0.0%
	Total Contracted Services	30,379	17,084	17,084	17,084	0.0%
53150	Supplies-Other	1,355	2,300	2,300	2,300	0.0%
53160	Supplies-Office	19	300	300	300	0.0%
53180	Postage	-	200	200	200	0.0%
	Total Materials and Supplies	1,374	2,800	2,800	2,800	0.0%
54140	Dues & Subscriptions	-	-	-	-	0.0%
54320	Mileage	1,106	600	600	600	0.0%
54340	Professional Development	1,740	240	240	240	0.0%
54342	Meals	299	200	200	200	0.0%
54343	Travel	2,571	200	200	200	0.0%
54800	Indirect Costs - Fund 100	14,771	19,515	19,515	19,515	0.0%
	Total Other Charges	20,487	20,755	20,755	20,755	0.0%
Total WIC Counselor		129,674	151,899	151,899	134,569	-11.4%

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

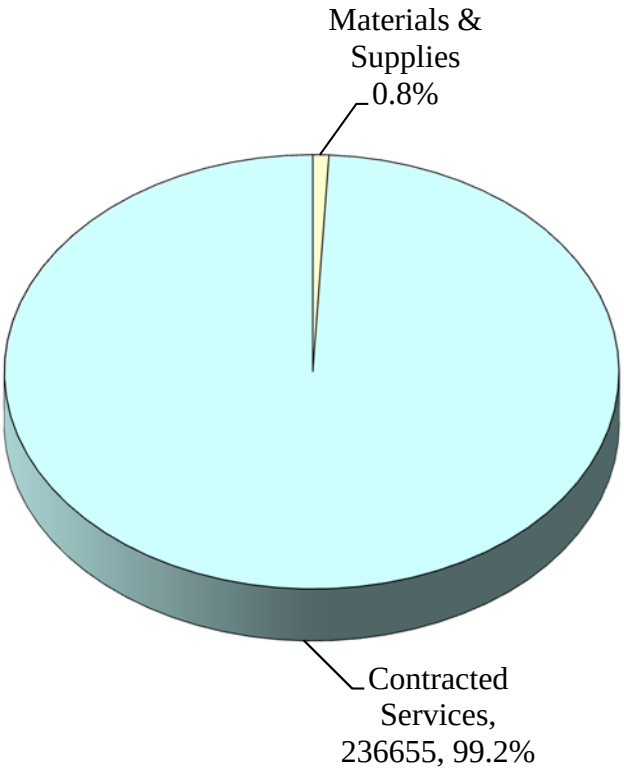
CEMETERY OPERATIONS FUND

	Actual 2012/2013	Approved 2013/2014	Revised 2013/2014	Proposed 2014/2015
Beginning Unreserved Fund Balance	**99**	**3,132**	**3,132**	**1,580**
Operating Revenues				
Burial Permits	150	800	300	800
Monument Permits	-	500	-	500
Other Revenue	-	300		300
Interest Income	-	-	-	-
Sale of Cemetery Lots	65,318	70,000	70,000	70,000
Sale of Memorial Plaques	-	-	-	-
Total Operating Revenues	**65,468**	**71,600**	**70,300**	**71,600**
One-Time Operating Revenues				
Operating Transfer - General Fund	77,021	86,061	86,061	165,500
Operating Transfer - Cemetery Perpetual Care Fund	-	-	-	-
Total One-Time Operating Revenues	**77,021**	**86,061**	**86,061**	**165,500**
Total Funds Available	**142,588**	**160,793**	**159,493**	**238,680**
Operating Expenditures				
Contracted Services	132,588	160,855	155,913	236,655
Materials and Supplies	1,674	2,000	2,000	2,000
Other Charges	5,194	-	-	-
Reimbursement to Other Funds	-	-	-	-
Total Operating Expenditures	**139,456**	**162,855**	**157,913**	**238,655**
One-Time Operating Expenditures				
One-Time Operating Transfers		-	-	-
Total One-Time Operating Expenditures	**-**	**-**	**-**	**-**
Ending Unreserved Fund Balance	**3,132**	**(2,062)**	**1,580**	**26**
Fund Balance as a Percentage of Total Expenditures	2.25%	-1.27%	1.00%	0.01%

City of San Marcos

2014-15 Annual Budget

Cemetery Operations Fund



Division	Personnel Services	Contracted Services	Materials & Supplies	Other Charges	Operating Transfers	Total
Administration	0	236,655	2,000	0	0	238,655

Cemetery Operations

Department Organization

There are no specific positions budgeted within the Cemetery Operations Fund. This fund is used to account for maintenance expenses required to keep the City Cemetery in good condition. The actual maintenance is provided by an area contractor.

Mission Statement

The cemetery division is responsible for the maintenance and development of the cemetery. The requested budget will provide resources for the maintenance and general improvements that are needed to maintain the cemetery in an attractive and accessible condition.

Expenditures by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	0	0	0	0
Contracted Services	132,588	160,855	155,913	236,655
Materials and Supplies	1,674	2,000	2,000	2,000
Other Charges	0	0	0	0
Operating Transfers	5,194	0	0	0
One-Time Operating	0	0	0	0
Total	139,456	162,855	157,913	238,655

Goals and Objectives

- To manage in the cemetery in the highest and most efficient manner possible
- To ensure that the construction and maintenance of grounds and facilities enhance community pride and the visual quality of the cemetery.
- To ensure that the citizens of San Marcos interest are fully represented in the development and care of the cemetery.
- To maintain adequate funds to manage the cemetery in an efficient manner.
- To continue partnership with Friends of the cemetery in raising funds for beautification projects.

What We Accomplished in 2013-14

- Overlaid 4250 square feet of asphalt on various streets within the cemetery.
- Completed renovation to Chapel.
- Completed annual fall and spring cleanup.
- Installed new water line loop to control irrigation system within the cemetery.
- Consolidated survey maps to one master map.
- Landscaped plants at the entrance of the cemetery.
- Completed renovation of cemetery restroom facility.

What We Plan to Accomplish in 2014-15

- To continue to maintain and manage the cemetery in the highest and most efficient manner possible.
- To survey and open 100 additional lots in the Wood Lawn section of the cemetery.
- To continue to pursue options on expanding the cemetery.
- To continue annually update the Cemetery Master Plan and rules and regulations.
- To continue to partner with the Friends of the cemetery to promote and beautify the cemetery.

Performance Measures

	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Grounds Maintenance	Acres	40	40	40
Lots Sold	# of lots	59	70	80
Burials	# of burials	70	80	80
Lots Surveyed For Public Sale	Surveyed	100	100	186
Cemetery Cleanups	#	2	2	2

Department Detail

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
Fund 840 - Cemetery Fund						
Department 280 - Cemetery Operations						
52300	Contracted Services	150	4,000	4,000	75,000	1775.0%
52390	Maint Contract-Office Equip	115,440	119,991	119,991	124,791	4.0%
52391	Software License & Maintenance	1,681	1,922	1,922	1,922	0.0%
52660	Repairs-Building & Equipment	-	2,000	2,000	2,000	0.0%
52700	Maintenance-General	15,318	32,942	28,000	32,942	0.0%
	Total Contracted Services	132,588	160,855	155,913	236,655	47.1%
53150	Supplies-Other	1,674	2,000	2,000	2,000	0.0%
	Total Materials and Supplies	1,674	2,000	2,000	2,000	0.0%
58100	Oper Trsf/Fund 100	-	-	-		
	Total Operating Transfers	-	-	-	-	0.0%
54800	Indirect Costs - Fund 100	5,194	-	-	-	0.0%
	Total Other Charges	5,194	-	-	-	0.0%
Total Cemetery Operations		139,456	162,855	157,913	238,655	46.5%

THE CITY OF
SAN MARCOS

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

TAX INCREMENT REINVESTMENT ZONE #2
BLANCO VISTA DEVELOPMENT

	Actual 2012/2013	Approved 2013/2014	Revised 2013/2014	Proposed 2014/2015
Beginning Unreserved Fund Balance	**-**	**-**	**-**	**-**
Operating Revenues				
TIRZ Revenue City	128,222	198,187	178,559	249,458
TIRZ Revenue County	58,475	92,435	81,698	118,029
Total Operating Revenues	**186,697**	**290,622**	**260,257**	**367,487**
Operating Expenditures				
Distributions	186,697	290,622	260,257	367,487
Total Operating Expenditures	**186,697**	**290,622**	**260,257**	**367,487**
Ending Unreserved Fund Balance	**-**	**-**	**-**	**-**

TAX INCREMENT REINVESTMENT ZONE #3
CONFERENCE CENTER

	Actual 2012/2013	Approved 2013/2014	Revised 2013/2014	Proposed 2014/2015
Beginning Unreserved Fund Balance	**-**	**3,000**	**3,000**	**-**
Operating Revenues				
TIRZ Revenue City	114,332	129,881	129,881	145,805
TIRZ Revenue County	(11,040)	98,603	70,000	78,579
Total Operating Revenues	**103,292**	**228,484**	**199,881**	**224,384**
Total Funds Available	**103,292**	**231,484**	**202,881**	**224,384**
Operating Expenditures				
Operating Transfers To Debt Service Fund	100,292	228,484	202,881	224,384
Total Operating Expenditures	**100,292**	**228,484**	**202,881**	**224,384**
Ending Unreserved Fund Balance	**3,000**	**3,000**	**-**	**-**

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TAX INCREMENT REINVESTMENT ZONE #5
DOWNTOWN

	Actual 2012/2013	Approved 2013/2014	Revised 2013/2014	Proposed 2014/2015
Beginning Unreserved Fund Balance	**-**	**10,437**	**10,437**	**98,680**
Operating Revenues				
Interest Income	-	-	-	-
TIRZ Revenue City	5,795	18,278	49,024	100,000
TIRZ Revenue County	4,642	14,645	39,219	80,000
Total Operating Revenues	**10,437**	**32,923**	**88,243**	**180,000**
Total Funds Available	**10,437**	**43,360**	**98,680**	**278,680**
Operating Expenditures				
Distributions	-	60,876	-	60,876
Total Operating Expenditures	**-**	**60,876**	**-**	**60,876**
Ending Unreserved Fund Balance	**10,437**	**(17,516)**	**98,680**	**217,804**

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TRANSPORTATION REINVESTMENT ZONE
LOOP 110

	Actual 2012/2013	Approved 2013/2014	Revised 2013/2014	Proposed 2014/2015
Beginning Unreserved Fund Balance	-	-	-	-
Operating Revenues				
Interest Income	-	-	-	-
TRZ Revenue City	-	-	-	25,000
Total Operating Revenues	-	-	-	**25,000**
Total Funds Available	-	-	-	**25,000**
Operating Expenditures				
Distributions	-	-	-	25,000
Total Operating Expenditures	-	-	-	**25,000**
Ending Unreserved Fund Balance	-	-	-	-

TRANSPORTATION INCREMENT ZONE
LONE STAR RAIN

	Actual 2012/2013	Approved 2013/2014	Revised 2013/2014	Proposed 2014/2015
Beginning Unreserved Fund Balance	-	-	-	-
Operating Revenues				
Interest Income	-	-	-	-
TIZ Revenue City	-	-	-	25,000
Total Operating Revenues	-	-	-	**25,000**
Total Funds Available	-	-	-	**25,000**
Operating Expenditures				
Distributions	-	-	-	25,000
Total Operating Expenditures	-	-	-	**25,000**
Ending Unreserved Fund Balance	-	-	-	-

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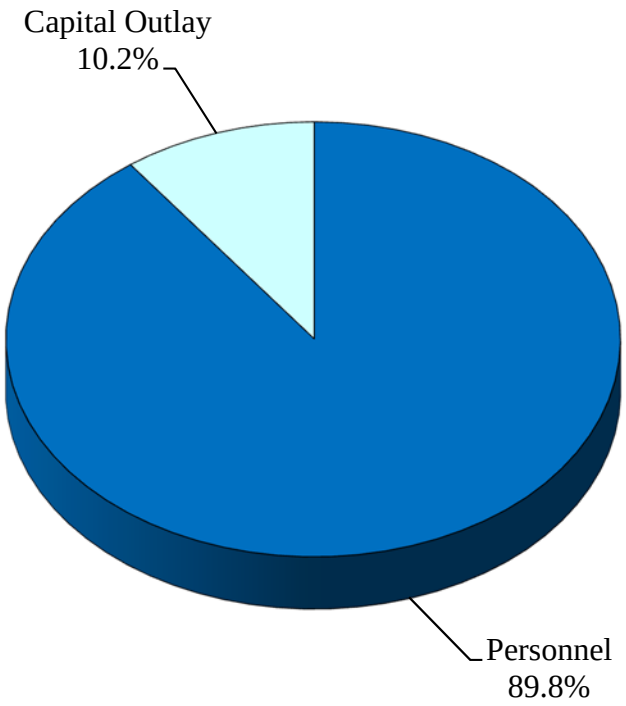
PUBLIC EDUCATION GOVERNMENTAL FUND (PEG)

	Actual 2012/2013	Approved 2013/2014	Revised 2013/2014	Proposed 2014/2015
Beginning Unreserved Fund Balance	**242,962**	**334,683**	**334,683**	**374,683**
Operating Revenues				
Public Education Governmental Fee	91,722	90,000	90,000	90,000
Total Operating Revenues	**91,722**	**90,000**	**90,000**	**90,000**
Total Funds Available	**334,683**	**424,683**	**424,683**	**464,683**
Capital Outlay				
Equipment		250,000	50,000	200,000
Total One-Time Expenditures	**-**	**250,000**	**50,000**	**200,000**
Ending Unreserved Fund Balance	**334,683**	**174,683**	**374,683**	**264,683**

City of San Marcos

2014-15 Annual Budget

Capital Improvements Fund



Division	Personnel Services	Contracted Services	Materials & Supplies	Other Charges	Capital Outlay	Total
General Capital Projects	280,469	0	0	0	88,277	368,746
W/WW Capital Projects	433,115	0	0	0	0	433,115
Drainage Capital Projects	66,633	0	0	0	0	66,633
Total	780,217	0	0	0	88,277	868,494

Capital Improvement Funds

Capital Improvement Fund Capital Improvement	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Director of Capital Improvements	1	1	1	1	1.00	1.00	1.00	1.00
Asst Director of Engineering/City Engineer	1	1	1	1	1.00	1.00	1.00	1.00
Engineering Construction Manager	1	5	0	0	1.00	1.00	0.00	0.00
Project Engineer II	5	0	3	3	5.00	5.00	3.00	3.00
Project Engineer I	0	0	0	0	0.00	0.00	0.00	0.00
Development Services Engineer	0	0	0	0	0.00	0.00	0.00	0.00
Engineer Inspector Supervisor	1	0	0	0	1.00	0.00	0.00	0.00
Engineer Inspector	4	0	0	0	4.00	0.00	0.00	0.00
Transportation Engineer	0	1	0	0	0.00	0.00	0.00	0.00
Graduate Engineer I	1	1	0	0	1.00	1.00	0.00	0.00
Real Estate Acquisitions Administrator	1	0	0	0	1.00	1.00	0.00	0.00
Administrative Assistant	0	0	0	0	0.00	0.00	0.00	0.00
Administrative Coordinator	0	0	0	0	0.00	0.00	0.00	0.00
Total	15	9	5	5	15.00	10.00	5.00	5.00

Mission Statement

To provide comprehensive engineering and inspection services to the citizens of San Marcos and other City departments in order to manage the City's infrastructure, protect the environment and insure public health and safety.

Expenditures by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	1,217,104	1,140,401	1,140,401	780,217
Contracted Services	94,796	0	0	0
Materials and Supplies	21,268	0	0	0
Other Charges	22,948	0	0	0
Capital Outlay	700,470	647,705	647,705	88,277
Total	2,056,586	1,788,106	1,788,106	868,494

Goals and Objectives

- Optimize the performance of our people, process and systems.
- Design and implement a fast-tracked project delivery system.
- Provide an innovative CIP program management delivery system.
- Customize the program management approach and enable the City to maximize economics of scale.
- Realize reduced program cost and build capacity with fewer resources.
- Lower construction costs.

What We Accomplished in 2013-14

- Reorganized and realigned the process to have a single department responsible for project delivery.
- Provided a city wide approach for strategic planning, management, and implementation of major public improvement projects.
- Compressed construction schedules.
- Developed and implement strategies to remove barriers.
- Provided a centralized focused structure for procuring professional and construction services.

What We Plan to Accomplish in 2014-15

- Reduce the time to construction by 30%.
- Provide a document control system that will track each project.
- Provide a master project schedule that will be updated weekly for each project.
- Maintain a high level of quality.
- Ensure prompt payment to vendors.
- Reduce the time frames for bid notice to start by 30%.

Performance Measures

	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Increase the number of projects to construction	Each	5	12	31
Install Spitfire document control system	%	50%	50%	100%
Install progress delivery schedule system	Projects	50%	50%	100%
Develop a business process flow chart for all projects	Each	90%	90%	100%
Develop a business process flow chart for CIP Planning review	Each	50%	50%	100%
Develop standards & guidelines for each project	Each	50%	50%	100%
Install processes, practice and tools to improve project delivery	Each	50%	50%	100%
Prequalify master service agreements for ROW	Each	75%	70%	100%
Reduce CIP backlog	Projects	50%	50%	100%
Standardize CIP construction notes	Each	50%	50%	100%

CITY OF SAN MARCOS

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GENERAL CAPITAL PROJECTS FUND SUMMARY

	Actual 2012/2013	Approved 2013/2014	Revised 2013/2014	Proposed 2014/2015
Beginning Unreserved Fund Balance	**438,859**	**130,410**	**130,410**	**252,060**
Operating Revenues				
Bond Proceeds		306,750	**306,750**	366,583
Interest Income	262,497	100,000	100,000	100,000
Total Operating Revenues	262,497	406,750	406,750	466,583
Total Funds Available	**701,356**	**537,160**	**537,160**	**718,643**
Operating Expenditures				
Personnel Services	304,236	285,100	285,100	280,469
Contract Services	24,117	-	-	-
Materials and Supplies	5,678	-	-	-
Other Charges	5,737	-	-	-
Total Operating	**339,768**	**285,100**	**285,100**	**280,469**
One-Time Expenditures				
Self Financed Building Improvements	106,973	-	-	-
Self Financed Parks Improvements	124,204	-	-	-
Capital Outlay	-	-	-	88,277
Total One-Time Expenditures	**231,177**	**-**	**-**	**88,277**
Ending Unreserved Fund Balance	**130,410**	**252,060**	**252,060**	**349,898**
Fund Balance as a Percentage of Total Expenditures	38.38%	88.41%	88.41%	124.75%

Department Detail

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
Fund 450 General Capital Projects						
51100	Salaries	221,150	208,598	208,598	194,204	-6.9%
51110	Workmen'Scompensation	263	236	236	1,919	712.9%
51120	Overtime	6,183	-	-	-	0.0%
51190	Medicare	3,201	3,056	3,056	2,847	-6.8%
51200	City Fica	13,645	12,892	12,892	11,942	-7.4%
51210	City Tmrs	39,731	37,231	37,231	35,509	-4.6%
51220	City Medical/Hospital Insuranc	18,348	14,795	14,795	26,222	77.2%
51300	Stability Pay	284	509	509	466	-8.4%
51310	Unemp Comp & Term Leave	-	-	-	-	
51320	Market - Merit: Non-Civil Ser	-	6,133	6,133	5,710	
51350	Car Allowance	1,431	1,650	1,650	1,650	0.0%
	Total Personnel Service	304,236	285,100	285,100	280,469	-1.6%
52100	Printing & Publications	-	-	-	-	0.0%
52110	Telephone	3,631	-	-	-	0.0%
52160	Professional Services	20,485	-	-	-	0.0%
52391	Software License & Maintenance	-	-	-	-	0.0%
52470	Survey & Maps	-	-	-	-	0.0%
	Total Contracted Services	24,117	-	-	-	0.0%
53140	Fuel & Lubricants	-	-	-	-	0.0%
53150	Supplies-Other	2,978	-	-	-	0.0%
53160	Supplies-Office	960	-	-	-	0.0%
53180	Postage	501	-	-	-	0.0%
53300	Repairs-Vehicles & Equipment	940	-	-	-	0.0%
53340	Uniforms	300	-	-	-	0.0%
53420	Supplies-Survey	-	-	-	-	0.0%
53510	Supplies-Drafting	-	-	-	-	0.0%
	Total Material and Supplies	5,678	-	-	-	0.0%
54140	Dues & Subscriptions	1,058	-	-	-	0.0%
54340	Professional Development	1,692	-	-	-	0.0%
54342	Meals	1,024	-	-	-	0.0%
54343	Travel	1,172	-	-	-	0.0%
54910	Safety Items	790	-	-	-	0.0%
	Total Other Charges	5,737	-	-	-	0.0%
61100	Miscellaneous Equipment	-	-	-		
61420	Self Financed Building Improvements	106,973	-	-		
61430	Self Financed Parks Improvements	124,204	-	-		
61400	General Improvements	-	-	-	88,277	
	Total Capital Outlay	231,177	-	-	88,277	100.0%
Total General Capital Projects		570,946	285,100	285,100	368,746	29.3%

Department Detail

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
Fund 420 General Cash Capital Projects						
61440	Self Financed Computer Projects	78,909	303,614	303,614	-	
61450	Self Financed Street Rehabilitation	390,384	344,091	344,091	-	
	Total Capital Outlay	469,293	647,705	647,705	-	-100.0%
Total General Cash Capital Projects Fund		469,293	647,705	647,705	-	-100.0%

CITY OF SAN MARCOS

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WATER/WASTEWATER CAPITAL PROJECTS FUND SUMMARY

	Actual 2012/2013	Approved 2013/2014	Revised 2013/2014	Proposed 2014/2015
Beginning Unreserved Fund Balance	**1,355,748**	**1,297,218**	**1,297,218**	**1,347,218**
Operating Revenues				
Bond Proceeds	797,550	741,261	741,261	433,115
Interest Income	24,740	50,000	50,000	50,000
Total Operating Revenues	**822,290**	**791,261**	**791,261**	**483,115**
Total Funds Available	**2,178,038**	**2,088,479**	**2,088,479**	**1,830,333**
Operating Expenditures				
Personnel Services	791,158	741,261	741,261	433,115
Contract Services	61,241	-	-	-
Materials and Supplies	13,505	-	-	-
Other Charges	14,916	-	-	-
Total Operating	**880,820**	**741,261**	**741,261**	**433,115**
One-Time Expenditures				
Capital Outlay	-	-	-	-
Total One-Time Expenditures	**-**	**-**	**-**	**-**
Ending Unreserved Fund Balance	**1,297,218**	**1,347,218**	**1,347,218**	**1,397,218**
Fund Balance as a Percentage of Total Expenditures	147.27%	181.75%	181.75%	322.60%

Department Detail

Fund 480 Water/Wastewater Capital Projects

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	574,990	542,355	542,355	313,691	-42.2%
51110	Workmen'Scompensation	683	614	614	469	-23.6%
51120	Overtime	16,076	-	-	-	0.0%
51190	Medicare	8,467	7,946	7,946	4,628	-41.8%
51200	City Fica	35,477	33,519	33,519	19,193	-42.7%
51210	City Tmrs	103,302	96,802	96,802	57,439	-40.7%
51220	City Medical/Hospital Insuranc	47,705	38,467	38,467	22,971	-40.3%
51300	Stability Pay	738	1,323	1,323	1,212	-8.4%
51310	Unemp Comp & Term Leave	-	-	-	-	0.0%
51320	Market - Merit: Non-Civil Ser	-	15,945	15,945	9,223	-42.2%
51350	Car Allowance	3,721	4,290	4,290	4,290	0.0%
	Total Personnel Service	791,158	741,261	741,261	433,115	-41.6%
52100	Printing & Publications	-	-	-	-	0.0%
52110	Telephone	7,979	-	-	-	0.0%
52160	Professional Services	53,262	-	-	-	0.0%
52391	Software License & Maintenance	-	-	-	-	0.0%
52470	Survey & Maps	-	-	-	-	0.0%
	Total Contracted Services	61,241	-	-	-	0.0%
53140	Fuel & Lubricants	-	-	-	-	0.0%
53150	Supplies-Other	7,732	-	-	-	0.0%
53160	Supplies-Office	2,495	-	-	-	0.0%
53180	Postage	810	-	-	-	0.0%
53300	Repairs-Vehicles & Equipment	1,689	-	-	-	0.0%
53340	Uniforms	779	-	-	-	0.0%
53420	Supplies-Survey	-	-	-	-	0.0%
53510	Supplies-Drafting	-	-	-	-	0.0%
	Total Material and Supplies	13,505	-	-	-	0.0%
54140	Dues & Subscriptions	2,751	-	-	-	0.0%
54340	Professional Development	4,400	-	-	-	0.0%
54342	Meals	2,663	-	-	-	0.0%
54343	Travel	3,048	-	-	-	0.0%
54910	Safety Items	2,054	-	-	-	0.0%
	Total Other Charges	14,916	-	-	-	0.0%
61100	Miscellaneous Equipment	-	-	-	-	
61400	General Improvements	-	-	-	-	
	Total Capital Outlay	-	-	-	-	0.0%
Total Water/Wastewater Capital Projects		880,820	741,261	741,261	433,115	-41.6%

CITY OF SAN MARCOS

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DRAINAGE CAPITAL PROJECTS FUND SUMMARY

	Actual 2012/2013	Approved 2013/2014	Revised 2013/2014	Proposed 2014/2015
Beginning Unreserved Fund Balance	**624,473**	**624,467**	**624,467**	**683,127**
Operating Revenues				
Bond Proceeds	122,700	114,040	122,700	66,633
Interest Income	12,821	50,000	50,000	50,000
Total Operating Revenues	**135,521**	**164,040**	**172,700**	**116,633**
Total Funds Available	**759,994**	**788,507**	**797,167**	**799,760**
Operating Expenditures				
Personnel Services	121,710	114,040	114,040	66,633
Contract Services	9,438	-	-	-
Materials and Supplies	2,084	-	-	-
Other Charges	2,295	-	-	-
Total Operating	**135,527**	**114,040**	**114,040**	**66,633**
One-Time Expenditures				
Capital Outlay	-	-	-	-
Total One-Time Expenditures	**-**	**-**	**-**	**-**
Ending Unreserved Fund Balance	**624,467**	**674,467**	**683,127**	**733,127**
Fund Balance as a Percentage of Total Expenditures	460.77%	591.43%	599.02%	1100.24%

Department Detail

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
Fund 616 Drainage Capital Projects						
51100	Salaries	88,460	83,439	83,439	48,260	-42.2%
51110	Workmen'Scompensation	105	94	94	72	-23.2%
51120	Overtime	2,473	-	-	-	0.0%
51190	Medicare	1,296	1,222	1,222	712	-41.7%
51200	City Fica	5,458	5,157	5,157	2,953	-42.7%
51210	City Tmrs	15,893	14,893	14,893	8,837	-40.7%
51220	City Medical/Hospital Insuranc	7,339	5,918	5,918	3,534	-40.3%
51300	Stability Pay	114	204	204	186	-8.6%
51310	Unemp Comp & Term Leave	-	-	-	-	0.0%
51320	Market - Merit: Non-Civil Ser	-	2,453	2,453	1,419	-42.2%
51350	Car Allowance	573	660	660	660	0.0%
	Total Personnel Service	121,710	114,040	114,040	66,633	-41.6%
52100	Printing & Publications	-	-	-	-	0.0%
52110	Telephone	1,244	-	-	-	0.0%
52160	Professional Services	8,194	-	-	-	0.0%
52391	Software License & Maintenance	-	-	-	-	0.0%
52470	Survey & Maps	-	-	-	-	0.0%
	Total Contracted Services	9,438	-	-	-	0.0%
53140	Fuel & Lubricants	-	-	-	-	0.0%
53150	Supplies-Other	1,196	-	-	-	0.0%
53160	Supplies-Office	384	-	-	-	0.0%
53180	Postage	125	-	-	-	0.0%
53300	Repairs-Vehicles & Equipment	260	-	-	-	0.0%
53340	Uniforms	120	-	-	-	0.0%
53420	Supplies-Survey	-	-	-	-	0.0%
53510	Supplies-Drafting	-	-	-	-	0.0%
	Total Material and Supplies	2,084	-	-	-	0.0%
54140	Dues & Subscriptions	423	-	-	-	0.0%
54340	Professional Development	677	-	-	-	0.0%
54342	Meals	410	-	-	-	0.0%
54343	Travel	469	-	-	-	0.0%
54910	Safety Items	316	-	-	-	0.0%
	Total Other Charges	2,295	-	-	-	0.0%
61400	General Improvements	-	-	-	-	
	Total Capital Outlay	-	-	-	-	0.0%
Total Drainage Capital Projects		135,527	114,040	114,040	66,633	-41.6%

CITY OF SAN MARCOS

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WATER / WASTEWATER UTILITY FUND
FINANCIAL FORECAST

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Operating Revenues					
Interest Income	79,000	79,000	79,000	79,000	79,000
Water Service Revenue	14,248,307	14,467,820	14,871,316	15,683,732	16,468,987
Wastewater Service Revenue	13,632,583	14,402,429	15,086,722	15,538,640	16,004,173
Charges from Other Services	2,036,805	2,216,747	2,120,344	2,163,476	2,182,610
Other Revenue	1,530,465	1,138,676	1,143,090	1,134,533	1,137,451
Total Operating Revenues	31,527,160	32,304,672	33,300,472	34,599,381	35,872,221
Operating Expenses					
Personnel Services	3,182,543	3,577,704	3,720,812	3,869,644	4,024,430
Contracted Services	8,507,364	8,655,916	9,001,099	9,316,575	9,645,811
Materials and Supplies	1,200,880	1,219,336	1,255,916	1,293,594	1,332,401
Other Charges	867,864	1,030,801	1,061,725	1,093,577	1,126,384
Franchise Fee	1,951,662	2,020,917	2,097,063	2,185,566	2,273,121
Reimbursement to Other Funds	3,245,110	3,905,569	3,022,639	3,048,516	3,074,651
Debt Service	9,921,601	10,164,046	13,182,415	15,037,830	15,506,782
Total Operating Expenses	28,877,024	30,574,289	33,341,669	35,845,301	36,983,580
Operating Income / (Loss)	2,650,136	1,730,383	(41,197)	(1,245,920)	(1,111,359)
One-Time Revenues					
Edwards Aquifer Authority Reimbursement	-	-	-	-	-
SWTP Reservation Charge	-	-	-	-	-
Prior Period Adjustment	-	-	-	-	-
Operating Transfers	-	-	-	-	-
One-Time Expenses					
Capital Outlay	250,000	550,000	460,000	460,000	460,000
System Improvements	-	-	-	-	-
Rate Stabilization	-	-	-	-	-
One-Time Operating Transfers	57,797	59,416	-	-	-
Transfer to Capitla Reserves	3,000,000	1,000,000	-	-	-
Net Change in Fund Balance	(657,661)	120,966	(501,197)	(1,705,920)	(1,571,359)
Beginning Unreserved Fund Balance	10,359,204	9,701,542	9,822,509	9,321,312	7,615,391
Ending Unreserved Fund Balance	9,701,542	9,822,509	9,321,312	7,615,391	6,044,032
Percentage of Operating Expenses	33.6%	32.1%	28.0%	21.2%	16.3%
Days of Operation	123	117	102	78	60

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

WATER / WASTEWATER UTILITY FUND SUMMARY

	Actual 2012/2013	Approved 2013/2014	Revised 2013/2014	Proposed 2014/2015
Beginning Unreserved Fund Balance	**9,205,166**	**8,331,194**	**8,331,194**	**7,673,532**
Operating Revenues				
Interest Income	44,299	79,000	79,000	79,000
Water Service Revenue	13,615,998	14,948,307	14,248,307	14,467,820
Wastewater Service Revenue	12,854,770	13,532,583	13,632,583	14,402,429
Pretreatment Program	443,009	376,681	376,681	450,000
Connections-Water	93,884	63,407	63,407	100,000
Connections-Sewer	9,806	14,594	14,594	5,000
Effluent Revenue	282,659	231,376	231,376	311,000
Wholesale Water Sales	494,001	1,006,031	1,006,031	1,006,031
Penalties	269,011	344,716	344,716	344,716
Sales of Materials	225	1,200	1,200	1,200
Other Revenue	550,482	16,800	416,800	16,800
NSF Service Charges	2,370	7,410	7,410	7,521
Service Charges	81,040	76,508	76,508	85,000
Landscaping	650	-	-	-
Debt Service Reimbursement (Series 2006 and 2006A)	842,601	858,234	858,234	858,069
Build America Bond Subsidy	164,279	170,313	170,313	170,086
Total Operating Revenues	**29,749,084**	**31,727,160**	**31,527,160**	**32,304,672**
Total Funds Available	**38,954,250**	**40,058,353**	**39,858,354**	**39,978,204**
Operating Expenses				
Personnel Services	2,890,032	3,182,543	3,182,543	3,577,704
Contracted Services	7,407,717	8,507,364	8,507,364	8,655,916
Materials and Supplies	1,102,692	1,200,880	1,200,880	1,219,336
Other Charges	5,312,549	6,106,636	6,064,636	6,957,287
Debt Service	9,759,438	9,921,601	9,921,601	10,164,046
Total Operating Expenses	**26,472,427**	**28,919,024**	**28,877,024**	**30,574,289**
One-Time Expenses				
One-Time Operating Transfers	602,904	57,797	57,797	59,416
Capital Outlay	79,597	250,000	250,000	550,000
Transfer to Capital Reserves	1,440,118	2,500,000	3,000,000	1,000,000
Rate Stabilization		-	-	-
Total One-Time Expenses	**2,122,619**	**2,807,797**	**3,307,797**	**1,609,416**
Ending Fund Balance	**10,359,204**	**8,331,532**	**7,673,532**	**7,794,499**
Fund Balance Reserve-Rate Stabilization	**2,028,010**	**-**	**-**	**-**
Ending Unreserved Fund Balance	**8,331,194**	**8,331,532**	**7,673,532**	**7,794,499**
Fund Balance as a Percentage of Total Expenses	31.47%	28.81%	26.57%	25.49%

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

WATER / WASTEWATER UTILITY FUND

	Actual 2012/2013	Approved 2013/2014	Revised 2013/2014	Proposed 2014/2015
Wastewater Collection				
Personnel Services	782,935	820,478	820,478	1,021,633
Contracted Services	30,674	108,598	108,598	109,930
Materials and Supplies	352,750	408,718	408,718	409,732
Other Charges	20,077	21,694	21,694	21,694
Capital Outlay	-	55,000	55,000	-
Total	1,186,436	1,414,488	1,414,488	1,562,989
Water Quality Services				
Personnel Services	338,760	366,783	366,783	381,853
Contracted Services	115,365	172,483	172,483	173,983
Materials and Supplies	35,475	49,995	49,995	49,703
Other Charges	2,204	9,641	9,641	9,641
Capital Outlay	-	-	-	-
Total	491,805	598,902	598,902	615,180
Water Distribution Maintenance				
Personnel Services	1,389,603	1,513,716	1,513,716	1,661,383
Contracted Services	140,953	169,312	169,312	165,682
Materials and Supplies	690,600	679,837	679,837	697,571
Other Charges	32,311	58,380	58,380	47,680
Capital Outlay	20,795	80,000	80,000	-
Total	2,274,262	2,501,245	2,501,245	2,572,316
Water Conservation				
Personnel Services	35,524	65,161	65,161	78,489
Contracted Services	23,195	122,566	122,566	122,566
Materials and Supplies	9,212	21,000	21,000	21,000
Other Charges	1,125	2,003	2,003	2,307
Capital Outlay	-	-	-	-
Total	69,056	210,730	210,730	224,362

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET
WATER / WASTEWATER UTILITY FUND

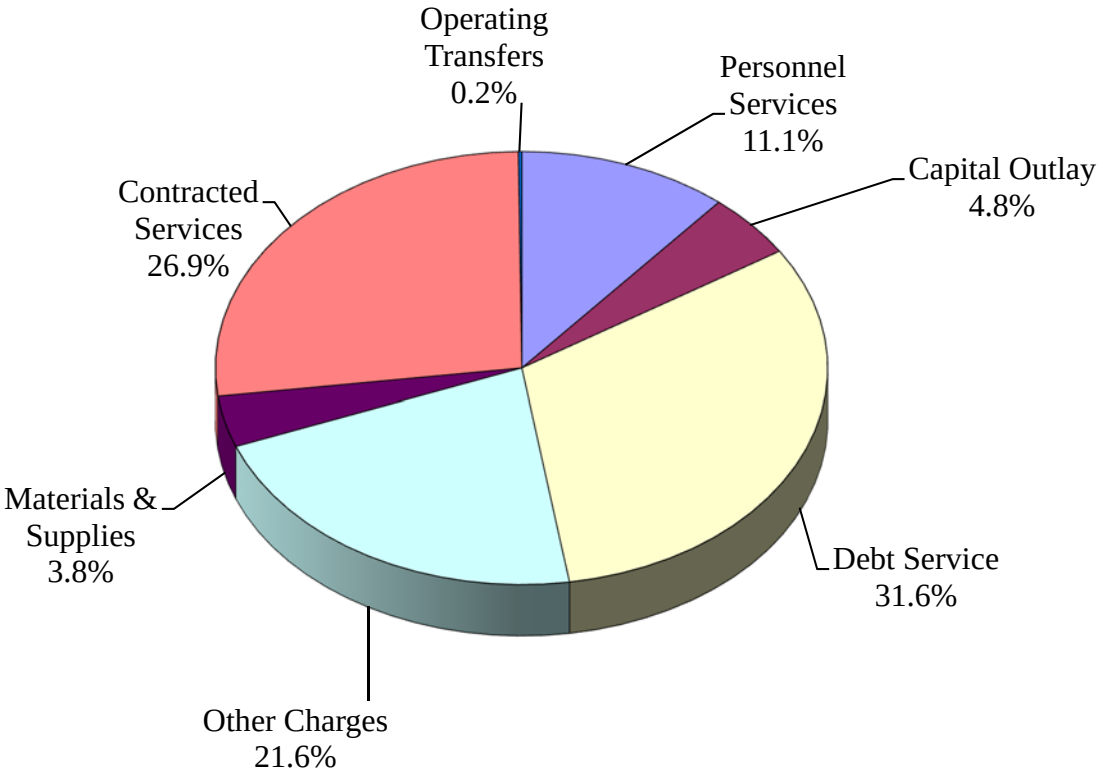
	Actual 2012/2013	Approved 2013/2014	Revised 2013/2014	Proposed 2014/2015
Water/Wastewater Administration				
Personnel Services	313,943	329,746	329,746	344,836
Contracted Services	80,854	152,228	152,228	114,528
Materials and Supplies	10,031	30,330	30,330	30,330
Other Charges	12,366	17,425	17,425	17,425
Capital Outlay	-	65,000	65,000	-
Total	417,194	594,729	594,729	507,119
Special Services				
Personnel Services	29,267	86,659	86,659	89,510
Contracted Services	7,016,676	7,782,177	7,782,177	7,969,227
Materials and Supplies	4,623	11,000	11,000	11,000
Other Charges	5,244,466	5,997,493	5,955,493	6,858,540
Operating / Administrative Transfers	602,904	57,797	57,797	59,416
Capital Outlay	58,802	50,000	50,000	550,000
Transfer to Capital Reserves	1,440,118	2,500,000	3,000,000	1,000,000
Rate Stablization Fund	-	-	-	-
Total	14,396,856	16,485,126	16,943,126	16,537,693
Debt Service				
Principal Payments	5,825,000	6,130,000	6,130,000	6,440,000
Interest Payments	3,930,199	3,771,601	3,771,601	3,702,796
Fiscal Agent Fees	4,239	20,000	20,000	21,250
New Debt Issued	-	-	-	-
Total	9,759,438	9,921,601	9,921,601	10,164,046
Total Water/Wastewater Utility Fund Expenses	**28,595,046**	**31,726,821**	**32,184,821**	**32,183,705**

Summary of Expenses by Department				
Wastewater Collection	1,186,436	1,414,488	1,414,488	1,562,989
Water Quality Services	491,805	598,902	598,902	615,180
Water Distribution Maintenance	2,274,262	2,501,245	2,501,245	2,572,316
Water Conservation	69,056	210,730	210,730	224,362
Water/ Wastewater Administration	417,194	594,729	594,729	507,119
Special Services	14,396,856	16,485,126	16,943,126	16,537,693
Debt Service	9,759,438	9,921,601	9,921,601	10,164,046
Total Water/Wastewater Utility Fund Expenses	**28,595,046**	**31,726,821**	**32,184,821**	**32,183,705**

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

WATER / WASTEWATER UTILITY FUND



Division	Personnel Services	Contracted Services	Materials & Supplies	Other Charges	Operating Transfers	Capital Outlay	Debt Service	Total
Wastewater Collection	1,021,633	109,930	409,732	21,694	0	0	0	1,562,989
Water Quality Services	381,853	173,983	49,703	9,641	0	0	0	615,180
Water Distribution & Maintenance	1,661,383	165,682	697,571	47,680	0	0	0	2,572,316
Conservation	78,489	122,566	21,000	2,307	0	0	0	224,362
Administration	344,836	114,528	30,330	17,425	0	0	0	507,119
Special Services	89,510	7,969,227	11,000	6,858,540	59,416	1,550,000	10,164,046	26,701,739
Total	3,577,704	8,655,916	1,219,336	6,957,287	59,416	1,550,000	10,164,046	32,183,705

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

WATER / WASTEWATER UTILITY FUND PERSONNEL ROSTER

	Positions				Full Time Equivalent			
Water/Wastewater Utility Fund	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Wastewater Collection	14	14	14	18	14.00	14.00	14.00	18.00
Water Quality	6	6	6	6	5.50	6.00	6.00	6.00
Water Distribution	26	24	24	26	26.00	26.00	24.00	26.00
Water/Wastewater Conservation	2	2	2	2	1.00	1.00	1.00	1.00
Water/Wastewater Administration	4	4	4	4	4.00	4.00	4.00	4.00
Total	52	50	50	56	50.50	51.00	49.00	55.00

Wastewater Collection

Water/Wastewater Collection	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Wastewater Collection Manager	1	1	1	1	1.00	1.00	1.00	1.00
Water/ Wastewater Maintenance Crew Leader	2	2	2	2	2.00	2.00	2.00	2.00
Waste/Wastewater Equipment Operator II	3	3	3	4	3.00	3.00	3.00	4.00
Water/Wastewater Equipment Operator I	8	8	8	11	8.00	8.00	8.00	11.00
Total	14	14	14	18	14.00	14.00	14.00	18.00

Mission Statement

Provide wastewater collection service for the citizens of the City of San Marcos and operate and maintain the collection system in a safe, efficient and healthy manner.

Expenses by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	782,935	820,477	820,477	1,021,633
Contracted Services	30,674	108,598	108,598	109,930
Materials and Supplies	352,750	408,718	408,718	409,732
Other Charges	20,077	21,694	21,694	21,694
Capital Outlay	0	55,000	55,000	0
Total	1,186,436	1,414,487	1,414,487	1,562,989

Goals and Objectives

- Work to further the City Council's goal of expanding economic development, protecting the environment, and improving the image of San Marcos.
- Provide wastewater collections services to the citizens and businesses of San Marcos.
- Operate, maintain and correct failures in the wastewater collection system in a safe, efficient and healthy manner.
- Respond to all emergency and non-emergency calls 24 hours a day.
- Protect the health and safety of the community.
- Continue the video inspection of sewer mains and services throughout the city.
- Continue and improve grease and root control program.
- Increase efficiency of current preventative maintenance program.
- Increase monitoring of system by flow monitoring, smoke testing and testing for corrosive atmospheres.

What We Accomplished in 2013-14

- Supported comprehensive plan.
- Completed all scheduled bi-annual FOG control main line treatment.
- Inspected, identified and repaired city maintained wastewater infrastructure (service line clean outs) in the El Camino Real Subdivision, eliminating source of storm water inflow into wastewater system.
- Inspected, conducted atmospheric testing and modified FOG treatment program to eliminate sources of odor concerns in the Heritage, Westover and Hills of Hays neighborhoods.
- Completed 12,000 feet of CCTV inspection an evaluation of 24" trunk main located on River Road, leading to LS#1.
- Installation of two SCADA linked rain gauges, acquired data to be used in conjunction with flow metering data to evaluate wastewater system performance.

What We Plan to Accomplish in 2014-15

- Continue CCTV inspections.
- Continue GPS data acquisition of infrastructure assets.
- Continue mobile pc usage to increase efficiency and decrease response time.
- Continue infrastructure security via MH markers and key secured MH covers.
- Continue to address and correct issues identified during CCTV inspections.
- Comply with all applicable state, Federal and local mandates.
- Continue and increase flow monitoring.
- Continue to chemically treat for FOG (fats, oils and grease) to eliminate chokes in mains.
- Continue smoke testing to identify and correct I/I issues.
- Installation of SCADA linked rain gauges, acquired data to be used in conjunction with flow data for the purpose of evaluating wastewater infrastructure performance during rain events.

Performance Measures

	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Wastewater Taps Installed	Taps	10	15	15
Sewer Mains/Services Repaired	#	172	200	200
Installed City-wide Sewer Clean-outs	#	46	50	50
Manhole Maintenance	#	60	100	100
FOG Control Chemical-Feed Site Maint	Orders	107	150	150
Video Inspection of Collection System for SSOI Compliance	Linear Ft.	75,273	25,000	50,000
Collection System Cleaned & Maint for SSOI Compliance	Linear Ft.	293,378	120,000	175,000

Department Detail

Fund 610 - Water/Wastewater Utility Fund
Department 200 - Wastewater Collection

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	482,691	522,724	522,724	646,952	23.8%
51110	Workmen'Scompensation	2,537	2,684	2,684	3,372	25.6%
51120	Overtime	45,490	58,527	58,527	60,283	3.0%
51190	Medicare	7,191	8,495	8,495	10,317	21.4%
51200	City Fica	30,747	36,321	36,321	44,117	21.5%
51210	City Tmrs	121,994	104,307	104,307	129,799	24.4%
51220	City Medical/Hospital Insuranc	87,977	82,852	82,852	122,418	47.8%
51300	Stability Pay	4,308	4,568	4,568	4,376	-4.2%
	Total Personnel Services	782,935	820,478	820,478	1,021,633	24.5%
52100	Printing & Publications	78	2,500	2,500	2,500	0.0%
52110	Telephone	10,721	13,968	13,968	12,300	-11.9%
52130	Equipment-Rent/Lease	7,904	46,000	46,000	46,000	0.0%
52140	Power & Light	-	-	-	-	0.0%
52160	Professional Services	(1,221)	30,330	30,330	30,330	0.0%
52391	Software License & Maintenance	12,706	11,800	11,800	14,800	25.4%
52650	Repairs-Communications	485	4,000	4,000	4,000	0.0%
	Total Contracted Services	30,674	108,598	108,598	109,930	1.2%
53120	Chemicals	34,820	76,500	76,500	76,500	0.0%
53140	Fuel & Lubricants	37,050	38,170	38,170	37,516	-1.7%
53150	Supplies-Other	91,747	102,000	102,000	103,668	1.6%
53160	Supplies-Office	1,173	2,500	2,500	2,500	0.0%
53170	Supplies - Computers	16,975	18,200	18,200	18,200	0.0%
53180	Postage	372	3,000	3,000	3,000	0.0%
53240	Repairs-Building Materials	508	2,000	2,000	2,000	0.0%
53290	Repairs-Manhole (Material)	4,386	5,000	5,000	5,000	0.0%
53295	Repairs-Maintenance	68,249	75,000	75,000	75,000	0.0%
53300	Repairs-Vehicles & Equipment	71,415	40,000	40,000	40,000	0.0%
53340	Uniforms	6,204	11,148	11,148	11,148	0.0%
53800	Base Material	19,849	35,200	35,200	35,200	0.0%
	Total Materials and Supplies	352,750	408,718	408,718	409,732	0.2%
54140	Dues & Subscriptions	668	1,334	1,334	1,334	0.0%
54290	Mobile Commo System	3,591	3,700	3,700	3,700	0.0%
54340	Professional Development	6,179	5,460	5,460	5,460	0.0%
54342	Meals	486	800	800	800	0.0%
54343	Travel	493	2,400	2,400	2,400	0.0%
54910	Safety Items	8,660	8,000	8,000	8,000	0.0%
	Total Other Charges	20,077	21,694	21,694	21,694	0.0%
61056	Service Truck / Suv	-	55,000	55,000	-	-100.0%
61100	Miscellaneous Equipment	-	-	-	-	0.0%
	Total Capital Outlay	-	55,000	55,000	-	-100.0%
Total Wastewater Collection		1,186,436	1,414,488	1,414,488	1,562,989	10.5%

Water Quality Services

Water/Wastewater Quality	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Water Quality Services Manager	1	1	1	1	1.00	1.00	1.00	1.00
Water Quality Technician	4	4	4	4	4.00	4.00	4.00	4.00
Administrative Clerk	1	1	1	1	0.50	1.00	0.50	1.00
Total	6	6	6	6	5.50	6.00	5.50	6.00

Mission Statement

The Water Quality Services division has the responsibility for administration and enforcement of Industrial Waste Discharge Regulations (Ordinance 1991-55) and implementation of Ordinance 1991-53 pertaining to Industrial User Permit Fees, Surcharge Fees, Commercial Waste Hauler Registration and Waste Receiving Fees.

Expenses by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	338,760	366,783	366,783	381,853
Contracted Services	115,365	172,483	172,483	173,983
Materials and Supplies	35,475	49,995	49,995	49,703
Other Charges	2,204	9,641	9,641	9,641
Capital Outlay	0	0	0	0
Total	491,804	598,902	598,902	615,180

Goals and Objectives

- Work to further the City Council's goal of expanding economic development, protecting the San Marcos River, and improving customer service and relations with the public.
- To support the City of San Marcos' responsibility in enforcing the Clean Water Act and Safe Drinking Water Act.
- To monitor the drinking water and wastewater to ensure the safety of the city's drinking water supply and to protect the wastewater system, personnel, and effluent discharge to the environment as required by the EPA and TCEQ.
- To monitor the wastewater from 15 permitted users and approximately 320 commercial users by inspecting and sampling these industrial and commercial facilities to ensure compliance with regulations.

What We Accomplished in 2013-14

- Collected approximately 1,000 wastewater samples from 15 permitted Industrial Users, collected approximately 1200 drinking water samples from the city's distribution system and wells, approximately 100 reclaim wastewater effluent samples, approximately 150 samples from the San Marcos River, and 3500 samples from commercial customers under our surcharge and FOG program.
- Evaluated over 6,000 drinking water and wastewater analytical results.

- Conducted approximately 45 inspections of industrial and commercial users and educated approximately 35 commercial representatives on current issues.
- Issued 2 Notices of Violation in response to violations of Industrial User discharge permits.
- Completed the fourth year of FOG sampling under the FOG ordinance for our 320 commercial/surcharge customers.

What We Plan to Accomplish in 2014-15

- Continue to enforce the Clean Water Act by monitoring the Industrial Users for permit compliance and the commercial users under the surcharge program.
- Inspect Industrial Users and investigate undesirable changes in wastewater characteristics.
- Continue to educate our domestic users through daily communication.
- Continue to sample for drinking water quality in our wells, distribution system, reclaimed water, and the San Marcos River. Continue to respond to customers questions concerning drinking water quality.
- Continue FOG sampling under the FOG ordinance.
- Issue new industrial waste discharge permits based on streamlining regulations.
- Continue to collect GPS locations for the surcharge and industrial permit wastewater sample ports.

Performance Measures

	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Significant Industrial Users Inspections And Reports Prepared	Number	28	28	30
Water/Wastewater Samples Collected And Tested	Tests	5,500	5,000	6,000
Water/WW Sample Tests Perform By City Staff	Number	5,500	5,000	6,000
Significant Industrial Permit Actions(Issuances, Transfers, Renewals, Modifications)	Number	15	15	15
Significant Industrial User and Surcharge Facility Inspections/Reports	Number	350	350	350
Correspondence	Number	30	40	40
Working Meetings	Hours	150	200	200
Provide Educational Information – People Reached	Number	325	325	350
Purchase Orders, Check Requests, Receiving Reports	Number	120	150	150

Department Detail

Fund 610 - Water/Wastewater Utility Fund
Department 202 - Water Quality Services

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	232,828	255,672	255,672	261,019	2.1%
51110	Workmen'Scompensation	1,731	1,838	1,838	2,646	44.0%
51120	Overtime	3,172	3,602	3,602	3,710	3.0%
51190	Medicare	3,260	3,807	3,807	3,880	1.9%
51200	City Fica	13,939	16,281	16,281	16,588	1.9%
51210	City Tmrs	41,497	46,755	46,755	48,798	4.4%
51220	City Medical/Hospital Insuranc	39,369	35,508	35,508	42,408	19.4%
51300	Stability Pay	2,964	3,320	3,320	2,804	-15.5%
	Total Personnel Services	338,760	366,783	366,783	381,853	4.1%
52100	Printing & Publications	200	3,200	3,200	3,200	0.0%
52110	Telephone	2,805	3,643	3,643	3,643	0.0%
52160	Professional Services	106,826	159,940	159,940	159,940	0.0%
52391	Software License & Maintenance	5,535	5,700	5,700	7,200	26.3%
	Total Contracted Services	115,365	172,483	172,483	173,983	0.9%
53120	Chemicals	894	1,800	1,800	1,800	0.0%
53130	Lab Equipment	9,827	11,000	11,000	11,000	0.0%
53140	Fuel & Lubricants	7,440	7,443	7,443	7,151	-3.9%
53150	Supplies-Other	7,329	12,700	12,700	12,700	0.0%
53160	Supplies-Office	1,209	3,000	3,000	3,000	0.0%
53170	Supplies - Computers	2,334	3,500	3,500	3,500	0.0%
53180	Postage	2,229	3,000	3,000	3,000	0.0%
53300	Repairs-Vehicles & Equipment	1,823	3,500	3,500	3,500	0.0%
53340	Uniforms	2,391	4,052	4,052	4,052	0.0%
	Total Materials and Supplies	35,475	49,995	49,995	49,703	-0.6%
54140	Dues & Subscriptions	784	794	794	794	0.0%
54340	Professional Development	725	3,100	3,100	3,100	0.0%
54342	Meals	-	1,005	1,005	1,005	0.0%
54343	Travel	-	2,742	2,742	2,742	0.0%
54910	Safety Items	695	2,000	2,000	2,000	0.0%
	Total Other Charges	2,204	9,641	9,641	9,641	0.0%
Total Water Quality Services		491,805	598,902	598,902	615,180	2.7%

Water Distribution Maintenance

Water/Wastewater Distribution	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Water Distribution Manager	1	1	1	1	1.00	1.00	1.00	1.00
W/WW Field Maintenance Supervisor	1	1	1	1	1.00	1.00	1.00	1.00
W/WW Utility Project Coordinator	1	1	1	1	1.00	1.00	1.00	1.00
W/WW Maintenance Crew Leader	3	3	3	3	3.00	3.00	3.00	3.00
W/WW Equipment Operator II	3	3	3	3	3.00	3.00	3.00	3.00
W/WW Equipment Operator I	10	8	8	10	10.00	10.00	8.00	10.00
W/WW Electrical Field Maintenance Tech	1	1	1	1	1.00	1.00	1.00	1.00
Instrumentation/Controls Maintenance Tech	2	1	1	1	2.00	2.00	1.00	1.00
Traffic Signal Technician	0	1	1	1	0.00	0.00	1.00	1.00
W/WW Field Maintenance Tech	3	3	3	3	3.00	3.00	3.00	3.00
Inventory/Control Technician	1	1	1	1	1.00	1.00	1.00	1.00
Total	26	24	24	26	26.00	26.00	24.00	26.00

Mission Statement

The Water Distribution Maintenance Division operates and maintains a water distribution system that provides the community and customers an ample supply of clean, potable water as mandated by state and federal agencies.

Expenses by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	1,389,603	1,513,716	1,513,716	1,661,383
Contracted Services	140,953	169,312	169,312	165,682
Materials and Supplies	690,600	679,837	679,837	697,571
Other Charges	32,311	58,380	58,380	47,680
Capital Outlay	20,795	80,000	80,000	0
Total	2,274,262	2,501,245	2,501,245	2,572,316

Goals and Objectives

- Support the Comprehensive Plan Work and to further the City Council's goal of expanding economic development, protecting the environment, and improving the image of San Marcos.
- To operate and maintain the water distribution system to provide the community and customers with an ample supply of safe drinking water as mandated by State and Federal agencies.
- Protect the health and safety of the community and environment.
- To respond to all emergency and non-emergency calls in a safe and efficient manner.
- To provide education and training to Water Distribution personnel to meet or exceed State and City requirements.

- To maintain and monitor the AMI System to insure functionality and accuracy.
- To continue to GPS our water system to insure accurate mapping.
- To continue to survey, monitor and maintain the distribution system to minimize water loss.
- To continue to repair and replace fire hydrants to ensure adequate fire protection.
- To repair and replace isolation water valves to minimize service interruptions during water main repairs.
- Support of our community continuing to providing excellent customer service.

What We Accomplished in 2013-14

- Installed over 300 new water services.
- Changed out over 500 water meters of ten years old or older and non-operational meters to ensure accuracy.
- Maintained, repaired or replaced over 150 fire hydrants to ensure fire protection.
- Tested and repaired the top ten water users' water meter to prevent revenue loss.
- Surveyed 75 miles of water mains for leak detection to prevent unaccounted water loss.
- Completed over 2,000 work orders on maintenance and repairs on the distribution system.
- Field responses to over 1500 customer inquiries regarding meter maintenance problems or concerns.
- Made over 450 repairs on water mains and service lines.
- Responded to over 600 requests for line locates.
- GPS of over 5,000 points in the water distribution system.

What We Plan to Accomplish in 2014-15

- Focus on the maintenance and service of large AMI Smart Meters.
- Continue to GPS existing and new water meters, valves and hydrants in the water distribution system.
- Continue to monitor and reduce unaccounted for water.
- Continue the leak detection survey of 75 linear miles of water lines.
- Prompt repair of all water main and water service leaks to reduce water loss.
- Continue to upgrade, resize and test water meters to insure accuracy.
- Explore new ideas and products that will realize savings in costs.
- Continue to train and educate coworkers to encourage confidence.
- Focus on repairs and maintenance of system valves and fire hydrants to ensure functionality.

Performance Measures

	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
New Residential & Commercial Water Accounts	#	240	212	400
Meter Change Out Program	#	762	376	350
Combined W/WW Line Locate Calls	#	984	631	1,000
Customer Inquiries Regarding Meter Maintenance Problems & Concerns	#	1,560	883	1,600
Water Main and Water Service Repairs	#	299	213	300
Fire Hydrant Repairs/Replace	#	189	292	200
AMI Node Installations	#	895	1,286	600
Main & Service Line Taps, Extensions, Replacements, Relocations	#	35	16	50
W/WW Combined GPS Points Taken	Points Entered	5,131	3,009	5,000

Department Detail

Fund 610 - Water/Wastewater Utility Fund
Department 204 - Water Distribution and Maintenance

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	917,750	991,223	991,223	1,068,823	7.8%
51110	Workmen'Scompensation	5,463	5,318	5,318	7,834	47.3%
51120	Overtime	70,953	90,041	90,041	92,742	3.0%
51190	Medicare	13,666	15,795	15,795	16,959	7.4%
51200	City Fica	58,433	67,528	67,528	72,502	7.4%
51210	City Tmrs	172,451	193,919	193,919	213,302	10.0%
51220	City Medical/Hospital Insuranc	143,735	142,032	142,032	181,365	27.7%
51300	Stability Pay	7,152	7,860	7,860	7,856	-0.1%
	Total Personnel Services	1,389,603	1,513,716	1,513,716	1,661,383	9.8%
52100	Printing & Publications	40	3,192	3,192	3,192	0.0%
52110	Telephone	32,999	45,060	45,060	44,160	-2.0%
52130	Equipment-Rent/Lease	404	15,000	15,000	15,000	0.0%
52140	Power & Light	3,580	5,000	5,000	5,000	0.0%
52160	Professional Services	91,407	81,760	81,760	76,730	-6.2%
52391	Software License & Maintenance	12,066	11,300	11,300	13,600	20.4%
52650	Repairs-Communications	457	8,000	8,000	8,000	0.0%
	Total Contracted Services	140,953	169,312	169,312	165,682	-2.1%
53140	Fuel & Lubricants	78,139	72,317	72,317	79,351	9.7%
53150	Supplies-Other	215,038	225,000	225,000	233,700	3.9%
53160	Supplies-Office	1,317	2,000	2,000	2,000	0.0%
53167	Supplies-AMI	5,812	8,200	8,200	8,200	0.0%
53170	Supplies - Computers	7,546	10,000	10,000	10,000	0.0%
53180	Postage	2,327	2,000	2,000	2,000	0.0%
53230	Repairs-Water Meter Parts	3,280	7,000	7,000	7,000	0.0%
53295	Repairs-Maintenance	12,395	25,000	25,000	25,000	0.0%
53300	Repairs-Vehicles & Equipment	65,345	40,000	40,000	40,000	0.0%
53340	Uniforms	11,721	20,320	20,320	20,320	0.0%
53390	Supplies-Meters	207,378	165,000	165,000	165,000	0.0%
53440	Supplies - Valves	23,843	43,000	43,000	45,000	4.7%
53800	Base Material	56,459	60,000	60,000	60,000	0.0%
	Total Materials and Supplies	690,600	679,837	679,837	697,571	2.6%
54140	Dues & Subscriptions	1,084	2,810	2,810	2,810	0.0%
54290	Mobile Commo System	4,828	5,700	5,700	5,700	0.0%
54340	Professional Development	12,034	20,090	20,090	18,090	-10.0%
54342	Meals	1,368	3,680	3,680	2,480	-32.6%
54343	Travel	4,510	14,100	14,100	6,600	-53.2%
54910	Safety Items	8,486	12,000	12,000	12,000	0.0%
	Total Other Charges	32,311	58,380	58,380	47,680	-18.3%
61056	Service Truck / Suv	-	70,000	70,000	-	-100.0%
61062	Ps - Maintenance Equipment	-	-	-	-	0.0%
61100	Miscellaneous Equipment	20,795	10,000	10,000	-	-100.0%
	Total Capital Outlay	20,795	80,000	80,000	-	-100.0%
Total Water Distribution and Maintenance		2,274,262	2,501,245	2,501,245	2,572,316	2.8%

Water Conservation

Water/Wastewater Conservation	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Public Services Conservation Coordinator	1	1	1	1	0.50	0.50	0.50	0.50
Public Services Conservation Technician	1	1	1	1	0.50	0.50	0.50	0.50
Total	2	2	2	2	1.00	1.00	1.00	1.00

Mission Statement

This division responds to customers who need information or assistance involving the safe and efficient use of water at their home or business. This response is achieved by providing information through brochures, sample displays, presentations, home and business energy analysis and other teaching opportunities. This division also provides information to all City of San Marcos customers by telephone, mail, fax, e-mail and personal on-site visits.

Expenses by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	35,524	65,161	65,161	78,489
Contracted Services	23,195	122,566	122,566	122,566
Materials and Supplies	9,212	21,000	21,000	21,000
Other Charges	1,125	2,003	2,003	2,307
Capital Outlay	0	0	0	0
Total	69,056	210,730	210,730	224,362

Goals and Objectives

- The primary objective of the Public Services Department, Conservation Section is to implement the City Council's goal of environmental stewardship through promotion of energy and water efficiency programs such as energy/water audits, school education, public outreach, and financial rebates/incentives. The long-term goal is to increase water/energy efficiency and reduce per capita water/energy usage.

What We Accomplished in 2013-14

- During fiscal year 2013/2014, the Conservation Section expanded the rainwater harvesting rebate program and implemented the free irrigation system evaluation program. Representatives from this section participated in various public events including the Texas Green Home & Living Show, River Awareness Day, Senior Citizen's Expo and Business Expo. This section also sponsored education programs such as the Powerhouse Home Energy Investigation and the Green Home & Living Show Art Contest. Members of the Conservation section

are active participants in various groups including the Central Texas Water Efficiency Network, Community Connections Work Group, and the Chamber of Commerce Natural Resource Committee.

What We Plan to Accomplish in 2014-15

- During fiscal year 2014/2015, the Conservation Section will expand public outreach efforts in an effort to increase awareness of City conservation programs. This section will also continue to research and develop additional incentive programs as needed to achieve conservation goals.

Performance Measures

	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Water/Energy Audits (single and multi-family residential, commercial)	#	625	361	493
Plumbing Retrofits (low-flow showerheads and faucet aerator)	#	1,779	500	1,000
Public and School Education (presentations, events, articles, ads, programs, etc)	#	35	40	45
Irrigation Design Plan Reviews (single-family, multi-family, and commercial)	#	109	98	104
Water Rebates and Incentives (washer rebates, toilet rebates, rain barrel rebates)	#	332	261	297
Energy Rebates and Incentives (HVAC, water heaters, Energy Star appliances, insulation)	#	42	52	62

Department Detail

Fund 610 - Water/Wastewater Utility Fund
Department 206 - Water / Wastewater Conservation

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	26,432	44,584	44,584	53,893	20.9%
51110	Workmen'Scompensation	19	32	32	54	68.8%
51120	Overtime	-	2,252	2,252	2,390	6.1%
51190	Medicare	388	685	685	822	19.9%
51200	City Fica	1,657	2,927	2,927	3,515	20.1%
51210	City Tmrs	4,709	8,403	8,403	10,340	23.0%
51220	City Medical/Hospital Insuranc	2,063	5,918	5,918	7,068	19.4%
51300	Stability Pay	258	360	360	408	13.3%
	Total Personnel Services	35,524	65,161	65,161	78,489	20.5%
52100	Printing & Publications	4,550	5,000	5,000	5,000	0.0%
52105	Efficiency Incentives	18,214	117,078	117,078	89,518	-23.5%
52110	Telephone	431	488	488	488	0.0%
52300	Contracted Services	-	-	-	27,560	100.0%
	Total Contracted Services	23,195	122,566	122,566	122,566	0.0%
53140	Fuel & Lubricants	-	-	-		
53160	Supplies-Office	119	250	250	250	0.0%
53180	Postage	45	750	750	750	0.0%
53385	Supplies-Wtr Conservation	9,049	19,000	19,000	19,000	0.0%
53300	Repairs-Vehicles & Equipment	-	1,000	1,000	1,000	0.0%
	Total Materials and Supplies	9,212	21,000	21,000	21,000	0.0%
54140	Dues & Subscriptions	15	53	53	13	-75.5%
54340	Professional Development	629	500	500	537	7.4%
54342	Meals	183	375	375	240	-36.0%
54343	Travel	298	1,075	1,075	1,517	41.1%
	Total Other Charges	1,125	2,003	2,003	2,307	15.2%
Total Water/Wastewater Conservation		69,056	210,730	210,730	224,362	6.5%

Administration

Water/Wastewater Administration	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Assistant Director of Public Services	1	1	1	1	1.00	1.00	1.00	1.00
Technology Specialist / GIS	1	1	1	1	1.00	1.00	1.00	1.00
Public Services Support Specialist	1	1	1	1	1.00	1.00	1.00	1.00
Administrative Coordinator	1	1	1	1	1.00	1.00	1.00	1.00
Total	4	4	4	4	4.00	4.00	4.00	4.00

Mission Statement

Provide planning, direction and administrative support for all divisions within the Water and Wastewater Utilities Department.

Expenses by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	313,943	329,746	329,746	344,836
Contracted Services	80,854	152,228	152,228	114,528
Materials and Supplies	10,031	30,330	30,330	30,330
Other Charges	12,366	17,425	17,425	17,425
Capital Outlay	0	65,000	65,000	0
Total	417,194	594,729	594,729	507,119

Goals and Objectives

- Work to further the City Council's goals of expanding economic development, protecting the environment, and improving the image of San Marcos.
- Support the implementation of the Comprehensive Master Plan.
- To act as initial contact point for all customers and customer concerns involving water and or wastewater. To provide management, technical, fiscal, and administrative guidance and support to this division.
- Prepare and distribute work orders to repair infrastructure problems (water leaks, wastewater problems, water quality concerns, etc.)
- Contact, dispatch, and monitor locations of work crews (via radio or telephone) to repair reported infrastructure problems.
- Attend public forums to disseminate information on all on-going infrastructure projects as well as receiving comments and suggestions from the general public.
- Provide a public service education that keeps citizens informed of water/wastewater issues.
- Direct and/or approve all division budget preparations and submissions and review expenditures.

What We Accomplished in 2013-14

- Responded to over 14,000 customer requests.
- Supported numerous public forums with representatives and equipment.
- Scanned more than 2,000 documents into Laserfiche for digital record management.
- Processed GPS data for over 5,000 water/wastewater features in GIS.
- Completed over 2,000 technology support related tasks requested by customers as well as other City departments. These included maps and map related data, technology training and assistance, GIS database development, and reporting.

What We Plan to Accomplish in 2014-15

- Provide guidance and management to all sections of Water/Wastewater Utilities.
- Continue to support advancements of electronic communications and field equipment for all sections of Water/Wastewater Utilities to improve efficiency and customer service.
- Continue to process collected infrastructure data in order to respond to customer/departmental map requests with accurate display of features.
- Continue to process/maintain files in a digital format to decrease paper cost and utilize a more user friendly filing system through Laserfiche.

Performance Measures

	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Citizen Service Requests - Telephone calls and walk in customers	Number	14,000	15,250	15,500
Work Orders/Service Calls	#	5,301	5,100	5,200
Review Building Plans/Plats	#	195	225	250
Documents scanned into Laserfiche	#	2,142	3,000	3,250
Correspondence Processed - Letters, memos, invoices, reports, etc.	#	525	570	500
Utility Locates Called in to DIGTESS	# of Calls	237	300	325
Meters/Meter Components Adjusted in Billing System	# Meters	1,060	2,248	2,000
Technology Support Tasks (Maps/data, technology training, etc.)	# tasks	2,027	2,225	2,500
Processed GPS data features in GIS	# features	5,131	4,000	4,000

Department Detail

Fund 610 - Water/Wastewater Utility Fund
Department 205 - Water / Wastewater Administration

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	229,411	237,015	237,015	244,171	3.0%
51110	Workmen'Scompensation	159	170	170	250	47.1%
51120	Overtime	788	2,814	2,814	2,898	3.0%
51190	Medicare	3,328	3,540	3,540	3,648	3.1%
51200	City Fica	14,228	15,139	15,139	15,601	3.0%
51210	City Tmrs	40,715	43,048	43,048	45,456	5.6%
51220	City Medical/Hospital Insuranc	21,104	23,672	23,672	28,272	19.4%
51300	Stability Pay	1,810	1,948	1,948	2,140	9.9%
51350	Car Allowance	2,400	2,400	2,400	2,400	0.0%
	Total Personnel Services	313,943	329,746	329,746	344,836	4.6%
52100	Printing & Publications	2,667	4,113	4,113	4,113	0.0%
52110	Telephone	979	900	900	3,600	300.0%
52160	Professional Services	40,055	89,900	89,900	45,000	-49.9%
52391	Software License & Maintenance	37,153	57,315	57,315	61,815	7.9%
	Total Contracted Services	80,854	152,228	152,228	114,528	-24.8%
53150	Supplies-Other	5,878	5,950	5,950	5,950	0.0%
53160	Supplies-Office	2,305	2,280	2,280	2,280	0.0%
53170	Supplies - Computers	-	5,000	5,000	5,000	0.0%
53175	Supplies-Public Relations	1,661	15,000	15,000	15,000	0.0%
53180	Postage	187	2,100	2,100	2,100	0.0%
53385	Supplies-Wtr Conservation	-	-	-	-	0.0%
	Total Materials and Supplies	10,031	30,330	30,330	30,330	0.0%
54140	Dues & Subscriptions	11,191	13,380	13,380	13,380	0.0%
54340	Professional Development	330	2,815	2,815	2,815	0.0%
54342	Meals	190	445	445	445	0.0%
54343	Travel	655	785	785	785	0.0%
54710	Water Cons Rebate Program	-	-	-	-	0.0%
	Total Other Charges	12,366	17,425	17,425	17,425	0.0%
61040	Computer Equipment	-	65,000	65,000	-	-100.0%
61100	Miscellaneous Equipment	-	-	-	-	0.0%
	Total Capital Outlay	-	65,000	65,000	-	-100.0%
Total Water/Wastewater Administration		417,194	594,729	594,729	507,119	-14.7%

Special Services

Department Organization

The Special Services Division is used to account for a variety of non-direct expenses. Examples of expenses include utilities, insurance, bank charges and operating transfers.

Expenses by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	29,267	86,659	86,659	89,510
Contracted Services	7,016,676	7,782,177	7,782,177	7,969,227
Materials and Supplies	4,623	11,000	11,000	11,000
Other Charges	5,244,466	5,997,493	5,955,493	6,858,540
Operating Transfers	602,904	57,797	57,797	59,416
Transfer to Capital Reserves	1,440,118	2,500,000	3,000,000	1,000,000
Rate Stabilization Fund	0	0	0	0
Capital Outlay	8,802	0	0	550,000
Debt Service	9,759,438	9,921,601	9,921,601	10,164,046
Total	24,106,294	26,356,727	26,814,727	26,701,739

Department Detail

Fund 610 - Water/Wastewater Utility Fund
Department 210 - Special Services

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51210	City Tmrs	-	-	-	-	0.0%
51220	City Medical/Hospital Insuranc	24,373	15,981	15,981	-	-100.0%
51310	Unemp Comp & Term Leave	4,894	26,353	26,353	27,143	3.0%
51320	Market - Merit: Non-Civil Ser	-	44,325	44,325	62,367	40.7%
	Total Personnel Services	29,267	86,659	86,659	89,510	3.3%
52010	Copier Rental	6,572	15,000	15,000	15,000	0.0%
52100	Printing & Publications	12,888	40,000	40,000	40,000	0.0%
52130	Equipment-Rent/Lease	-	39,559	39,559	39,559	0.0%
52191	Garbage-City Facilities	18,686	18,335	18,335	18,335	0.0%
52192	Recycling-City Facilities	11,363	12,360	12,360	12,360	0.0%
52140	Power & Light	128,497	140,000	140,000	140,000	0.0%
52160	Professional Services	24,204	74,415	74,415	74,415	0.0%
52340	WWTP O&M - Omi Contract	2,027,063	2,151,643	2,151,643	2,251,402	4.6%
52341	WWTP Power Cost - Omi Contract	265,201	325,000	325,000	347,750	7.0%
52345	SWTP O&M	1,194,418	1,260,305	1,260,305	1,278,347	1.4%
52346	SWTP Power Cost	359,336	462,645	462,645	495,030	7.0%
52347	Raw Water Delivery Sys O&M	417,266	397,962	397,962	397,962	0.0%
52391	Software License & Maintenance	235,907	334,398	334,398	348,512	4.2%
52440	Edward'S Aquifer	4,022	30,000	30,000	30,000	0.0%
52510	Eaa Mgmt Fees	372,407	456,400	456,400	456,400	0.0%
52520	Hcpua Oper Exp	-	-	-	-	0.0%
52570	Surface Water Supply	1,250,000	1,250,000	1,250,000	1,250,000	0.0%
52571	Raw Water Delivery Sys Debt Sv	646,498	728,255	728,255	728,255	0.0%
52740	Maintenance-Public Works	42,347	45,900	45,900	45,900	0.0%
	Total Contracted Services	7,016,676	7,782,177	7,782,177	7,969,227	2.4%
53150	Supplies-Other	4,623	5,500	5,500	5,500	0.0%
53380	Supplies-Copier	-	5,500	5,500	5,500	0.0%
	Total Materials and Supplies	4,623	11,000	11,000	11,000	0.0%
54120	Tuition Reimb Program	11,306	13,724	13,724	13,724	0.0%
54160	Insurance	133,101	185,140	185,140	185,140	0.0%
54190	Energy Assistance Fund	15,000	30,000	30,000	30,000	0.0%
54210	Assessments Center	775	6,630	6,630	6,630	0.0%
54260	Training-Supervisory	1,706	7,000	7,000	7,000	0.0%
54350	Economic Development	-	-	-	120,000	100.0%
54355	Special Economic Development P	-	-	-	53,333	100.0%
54450	WWTF Operations & Maintenance	1,440	3,977	3,977	3,977	0.0%
54600	Contingency	-	100,000	100,000	100,000	0.0%
54740	Bad Debt	3,754	242,835	242,835	242,835	0.0%
54750	Bank Charges	111,775	130,000	130,000	130,000	0.0%
54800	Indirect Costs - Fund 100	2,363,400	2,562,019	2,562,019	2,562,019	0.0%
54805	Indirect Costs - Electric Util	677,506	683,091	683,091	1,343,550	96.7%
54870	Ada Expense	1,066	1,000	1,000	1,000	0.0%
54890	Customer Service/Diversity	-	3,700	3,700	3,700	0.0%
54915	Safety Program	19,955	20,400	20,400	20,400	0.0%
54920	Employee Recognition	3,262	5,814	5,814	5,814	
54940	Employee Group Activities	6,511	8,501	8,501	8,501	0.0%
54970	Franchise Fee	1,893,909	1,993,662	1,951,662	2,020,917	1.4%
	Total Other Charges	5,244,466	5,997,493	5,955,493	6,858,540	14.4%

Department Detail

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
Fund 610 - Water/Wastewater Utility Fund						
Department 210 - Special Services (continued)						
58100	Oper Trsf/Fund 100	28,114	32,797	32,797	34,416	4.9%
58150	Oper Trsf/Fund 150	100,000	-	-	-	0.0%
58155	Oper Trsf/Fund 155	-	-	-		
58480	Oper Trsf/Fund 480	-	-	-	-	0.0%
58490	Oper Trsf/Fund 490	-	-	-	-	
58620	Oper Trsf/Fund 620	-	-	-	-	
58630	Oper Trsf/Fund 630	449,790	-	-	-	0.0%
58685	Oper Trsf/Fund 685	25,000	25,000	25,000	25,000	0.0%
	Total Operating Transfers	602,904	57,797	57,797	59,416	2.8%
61100	Miscellaneous Equipment	8,802	-	-	500,000	100.0%
61440	Technology Capital Maintenance	50,000	50,000	50,000	50,000	0.0%
630C	Transfer to Capital Reserves	1,440,118	2,500,000	3,000,000	1,000,000	-60.0%
83104	Rate Stablization Fund	-	-	-	-	0.0%
	Total Capital	1,498,920	2,550,000	3,050,000	1,550,000	-39.2%
	Total Prior Period Adjustments	-	-	-	-	0.0%
Total Special Services		14,396,856	16,485,126	16,943,126	16,537,693	0.3%

Department Detail

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
Fund 610 - Water/Wastewater Utility Fund						
Division 472 - 2004 Revenue Bonds						
71150	Principal Payments	335,000	350,000	350,000	370,000	5.7%
71200	Interest Payments	43,543	29,305	29,305	14,430	-50.8%
71300	Fiscal Agent Fees	300	1,250	1,250	1,250	0.0%
	Total	378,843	380,555	380,555	385,680	1.3%
Fund 610 - Water/Wastewater Utility Fund						
Division 473 - 2004A Revenue Bonds						
71150	Principal Payments	1,310,000	-	-	-	0.0%
71200	Interest Payments	86,965	-	-	-	0.0%
71300	Fiscal Agent Fees	-	-	-	-	0.0%
	Total	1,396,965	-	-	-	0.0%
Fund 610 - Water/Wastewater Utility Fund						
Division 474 - 2005 Refunding Bonds						
71150	Principal Payments	790,000	825,000	825,000	-	-100.0%
71200	Interest Payments	319,890	29,700	29,700	-	-100.0%
71300	Fiscal Agent Fees	900	1,250	1,250	1,250	0.0%
	Total	1,110,790	855,950	855,950	1,250	-99.9%
Fund 610 - Water/Wastewater Utility Fund						
Division 475 - 2005A Revenue Bonds						
71150	Principal Payments	170,000	185,000	185,000	195,000	5.4%
71200	Interest Payments	22,000	15,200	15,200	7,800	-48.7%
71300	Fiscal Agent Fees	300	1,250	1,250	1,250	0.0%
	Total	192,300	201,450	201,450	204,050	1.3%
Fund 610 - Water/Wastewater Utility Fund						
Division 476 - 2006 Revenue Bonds						
71150	Principal Payments	175,000	-	-	-	0.0%
71200	Interest Payments	132,328	125,328	125,328	125,328	0.0%
71300	Fiscal Agent Fees	300	1,250	1,250	1,250	0.0%
	Total	307,628	126,578	126,578	126,578	0.0%
Fund 610 - Water/Wastewater Utility Fund						
Division 477 - 2006A Revenue Bonds						
71150	Principal Payments	50,000	50,000	50,000	55,000	10.0%
71200	Interest Payments	153,834	150,959	150,959	148,059	-1.9%
71300	Fiscal Agent Fees	300	1,250	1,250	1,250	0.0%
	Total	204,134	202,209	202,209	204,309	1.0%

Department Detail

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
Fund 610 - Water/Wastewater Utility Fund						
Division 478 - Series 2007 Water/WW Revenue Bonds						
71150	Principal Payments	465,000	485,000	485,000	505,000	4.1%
71200	Interest Payments	393,965	374,203	374,203	353,590	-5.5%
71300	Fiscal Agent Fees	538	1,250	1,250	1,250	0.0%
	Total	859,503	860,453	860,453	859,840	-0.1%
Fund 610 - Water/Wastewater Utility Fund						
Division 479 - Series 2008 Water/WW Revenue Bonds						
71150	Principal Payments	300,000	300,000	300,000	300,000	0.0%
71200	Interest Payments	628,034	616,784	616,784	605,159	-1.9%
71300	Fiscal Agent Fees	500	1,250	1,250	1,250	0.0%
	Total	928,534	918,034	918,034	906,409	-1.3%
Fund 610 - Water/Wastewater Utility Fund						
Division 480 - Series 2009 Combinations Tax and Revenue Certificates of Obligation						
71150	Principal Payments	370,000	380,000	380,000	395,000	3.9%
71200	Interest Payments	410,850	399,750	399,750	384,550	-3.8%
71300	Fiscal Agent Fees	50	1,250	1,250	1,250	0.0%
	Total	780,900	781,000	781,000	780,800	0.0%
Fund 610 - Water/Wastewater Utility Fund						
Division 481 - Series 2009 Tax & Revenue Refunding Bonds						
71150	Principal Payments	1,275,000	1,310,000	1,310,000	1,355,000	3.4%
71200	Interest Payments	394,131	355,881	355,881	303,481	-14.7%
71300	Fiscal Agent Fees	150	1,250	1,250	1,250	0.0%
	Total	1,669,281	1,667,131	1,667,131	1,659,731	-0.4%
Fund 610 - Water/Wastewater Utility Fund						
Division 482 - Taxable Series 2010 Build America Bonds						
71150	Principal Payments	25,000	25,000	25,000	25,000	0.0%
71200	Interest Payments	487,121	486,609	486,609	485,959	-0.1%
71300	Fiscal Agent Fees	100	1,250	1,250	1,250	0.0%
	Total	512,221	512,859	512,859	512,209	-0.1%
Fund 610 - Water/Wastewater Utility Fund						
Division 483 - GO Refunding Bonds, Series 2010						
71150	Principal Payments	265,000	275,000	275,000	285,000	3.6%
71200	Interest Payments	119,100	112,475	112,475	105,600	-6.1%
71300	Fiscal Agent Fees	167	1,250	1,250	1,250	0.0%
	Total	384,267	388,725	388,725	391,850	0.8%

Department Detail

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
Fund 610 - Water/Wastewater Utility Fund						
Division 484 - GO Refunding Bonds, Series 2011						
71150	Principal Payments	160,000	345,000	345,000	1,670,000	384.1%
71200	Interest Payments	429,950	426,750	426,750	419,850	-1.6%
71300	Fiscal Agent Fees	500	1,250	1,250	1,250	0.0%
	Total	590,450	773,000	773,000	2,091,100	170.5%
Fund 610 - Water/Wastewater Utility Fund						
Division 433 - General Obligation Refunding Bonds. Series 2012						
71150	Principal Payments	-	15,000	15,000	15,000	0.0%
71200	Interest Payments	255,742	246,169	246,169	245,869	-0.1%
71300	Fiscal Agent Fees	134	1,250	1,250	1,250	0.0%
	Total	255,876	262,419	262,419	262,119	-0.1%
Fund 610 - Water/Wastewater Utility Fund						
Division 434 - General Obligation Refunding Bonds, Series 2013						
71150	Principal Payments	25,000	1,390,000	1,390,000	90,000	-93.5%
71200	Interest Payments	8,225	35,000	35,000	14,150	-59.6%
71300	Fiscal Agent Fees	-	1,250	1,250	1,250	0.0%
	Total	33,225	1,426,250	1,426,250	105,400	-92.6%
Fund 610 - Water/Wastewater Utility Fund						
Division 435 - General Obligation Refunding Bonds, Taxable Series 2013						
71150	Principal Payments	110,000	195,000	195,000	1,045,000	435.9%
71200	Interest Payments	44,522	190,281	190,281	189,052	-0.6%
71300	Fiscal Agent Fees	-	1,250	1,250	1,250	0.0%
	Total	154,522	386,531	386,531	1,235,302	219.6%
Fund 610 - Water/Wastewater Utility Fund						
Division 436 - Combination Tax & Revenue Certificates of Obligation, Series 2013						
71150	Principal Payments	-	-	-	135,000	100.0%
71200	Interest Payments	-	177,207	177,207	143,681	-18.9%
71300	Fiscal Agent Fees	-	1,250	1,250	1,250	0.0%
	Total	-	178,457	178,457	279,931	56.9%
Fund 610 - Water/Wastewater Utility Fund						
Division - Combination Tax & Revenue Certificates of Obligation, Series 2014						
71150	Principal Payments					
71200	Interest Payments				156,239	100.0%
71300	Fiscal Agent Fees				1,250	100.0%
	Total	-	-	-	157,489	100.0%
Summary						
	Principal Payments	5,825,000	6,130,000	6,130,000	6,440,000	5.1%
	Interest Payments	3,930,199	3,771,601	3,771,601	3,702,796	-1.8%
	Fiscal Agent Fees	4,239	20,000	20,000	21,250	6.3%
	New Debt Payments	-	-	-	-	
Total Debt Service		9,759,438	9,921,601	9,921,601	10,164,046	2.4%

THE CITY OF
SAN MARCOS

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET
DRAINAGE UTILITY FUND
FINANCIAL FORECAST

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Operating Revenues					
Interest Income	1,000	1,000	1,000	1,000	1,000
Drainage Service Revenue	2,797,388	2,993,205	3,202,730	3,234,757	3,267,104
Charges from Other Services	78,134	77,513	76,745	75,859	74,869
Other Revenue	-	-	-	-	-
Total Operating Revenues	2,876,522	3,071,718	3,280,474	3,311,616	3,342,973
Operating Expenses					
Personnel Services	157,025	463,741	477,653	491,983	506,742
Contracted Services	807,149	804,649	828,788	853,652	879,262
Materials and Supplies	37,786	38,377	39,145	39,927	40,726
Other Charges	164,065	165,955	169,274	172,660	176,113
Debt Service	1,615,244	1,749,114	1,910,378	1,974,012	2,038,518
Total Operating Expenses	2,781,269	3,221,836	3,425,239	3,532,235	3,641,361
Operating Income / (Loss)	95,253	(150,118)	(144,764)	(220,619)	(298,388)
One-Time Expenses					
Capital Outlay	-	-	-	-	-
One-Time Operating Transfers	-	-	-	-	-
System Improvements	-	-	-	-	-
Prior Period Adjustment	-	-	-	-	-
Net Change in Fund Balance	95,253	(150,118)	(144,764)	(220,619)	(298,388)
Beginning Unreserved Fund Balance	974,073	1,069,325	919,207	774,443	553,824
Ending Unreserved Fund Balance	1,069,325	919,207	774,443	553,824	255,436
Percentage of Operating Expenses	38.4%	28.5%	22.6%	15.7%	7.0%
Days of Operation	140	104	83	57	26

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

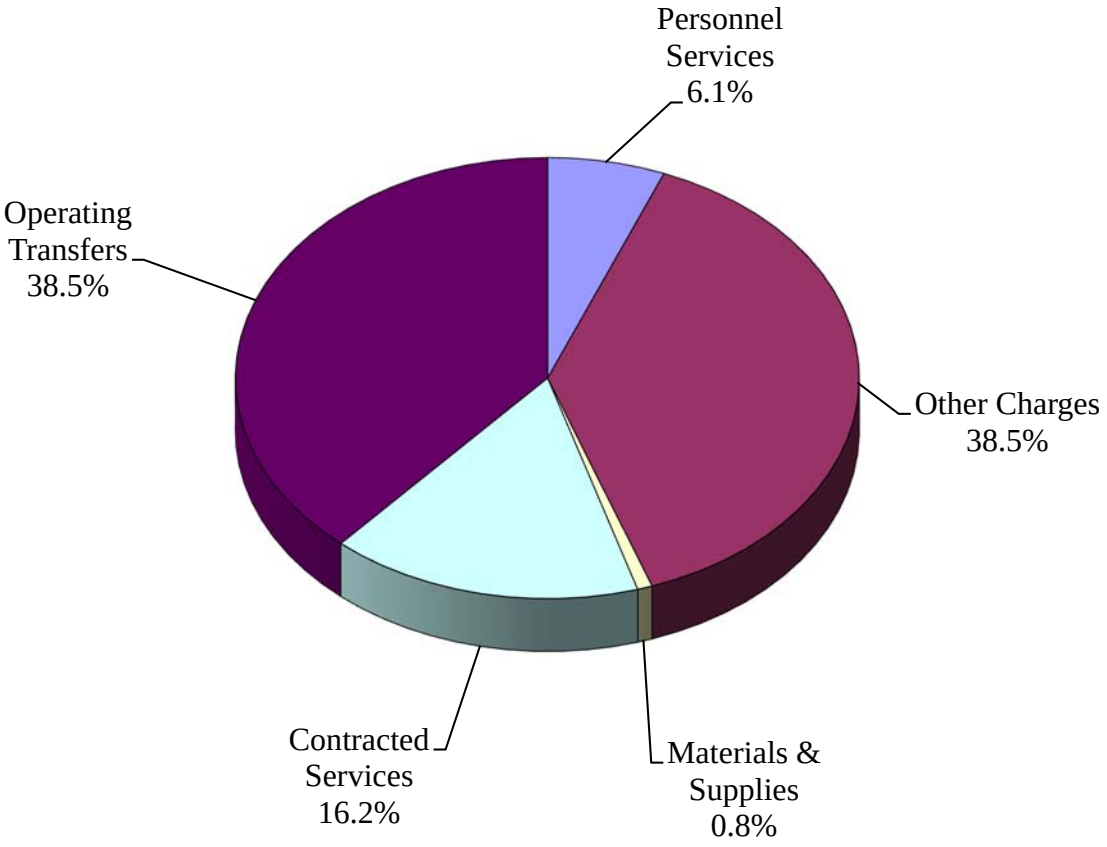
DRAINAGE UTILITY FUND

	Actual 2012/2013	Approved 2013/2014	Revised 2013/2014	Proposed 2014/2015
Beginning Unreserved Fund Balance	**993,579**	**974,072**	**974,072**	**1,069,325**
Operating Revenues				
Interest Income	655	10,000	1,000	1,000
Drainage Utility Fee	2,611,993	2,733,317	2,797,388	2,993,205
Penalties	24,797	27,164	30,670	30,823
Build America Subsidy	45,438	47,464	47,464	46,690
Total Operating Revenues	**2,682,883**	**2,817,945**	**2,876,522**	**3,071,718**
Total Funds Available	**3,676,462**	**3,792,017**	**3,850,594**	**4,141,043**
Operating Expenses				
Personnel Services	131,340	157,025	157,025	463,741
Contracted Services	620,798	807,149	807,149	804,649
Materials and Supplies	20,978	37,786	37,786	38,377
Other Charges	144,953	164,065	164,065	165,955
Debt Service	1,584,320	1,615,243	1,615,244	1,749,114
Total Operating Expenses	**2,502,390**	**2,781,268**	**2,781,269**	**3,221,836**
One-Time Expenses				
Capital Outlay	-	-	-	-
System Improvements	-	-	-	-
Operating Transfer	200,000	-	-	-
Prior Period Adjustment	-	-	-	-
Total One-Time Expenses	200,000	-	-	-
Ending Unreserved Fund Balance	**974,072**	**1,010,749**	**1,069,325**	**919,207**
Fund Balance as a Percentage of Total Expenses	38.93%	36.34%	38.45%	28.53%

City of San Marcos

2014-15 Annual Budget

Drainage Utility Fund



Division	Personnel Services	Contracted Services	Materials & Supplies	Other Charges	Capital Outlay	Operating Transfers	Total
Operations	302,741	28,149	38,377	8,470	0	0	377,737
Special Services	0	776,500	0	157,485	62,500	0	996,485
Debt Service	0	0	0	1,749,114	0	0	1,749,114
Total	302,741	804,649	38,377	1,915,069	0	0	3,123,336

Drainage

Transportation Drainage	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Drainage Manager	0	0	0	1	0.00	0.00	0.00	1.00
Drainage Maint. Crew Leader	1	1	1	1	1.00	1.00	1.00	1.00
Drainage Maint. Equipment Operator I	1	1	1	2	1.00	1.00	1.00	2.00
Drainage Maint. Equipment Operator II	0	0	0	1	0.00	0.00	0.00	1.00
GIS/Technology Specialist	0	1	1	1	0.00	0.50	0.50	0.50
Total	2	3	3	6	2.00	2.50	2.50	5.50

Mission Statement

Execute City Council's vision and goals by providing top quality, professional, effective, and timely drainage and right-of-way operation and maintenance services to residents, businesses and internal customers.

Expenses by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	128,656	157,025	157,025	302,741
Contracted Services	19,093	30,649	30,649	28,149
Materials and Supplies	20,978	37,786	37,786	38,377
Other Charges	3,219	8,723	8,723	8,470
Capital Outlay	0	0	0	0
Total	171,946	234,183	234,183	377,737

Goals and Objectives

- Manage the City's new MS4 permit to maintain compliance with TCEQ regulations while improving the water quality of the San Marcos River
- Manage and maintain the City's drainage infrastructure to beautify our community, reduce flooding, and reduce the City's exposure to liability.
- Improve livability through clean, well-maintained drainage facilities, right-of-way, and roadside vegetation.
- Continuing to focus on high-quality service and customer satisfaction.
- Foster collaborative opportunities with other agencies and individuals to improve delivery of service.
- Supporting economic development by reducing flood hazards through well-maintained drainage and right-of-way infrastructure.

What We Accomplished in 2013-14

- Cleaned and/or inspected 900 inlet boxes.

- Cleaned 2,500 feet of storm sewer pipe.
- Cleaned 5,000 feet of open channel.
- Continued GPS mapping of storm sewer facilities.
- Completed MS4 Storm Water Management Plan for submittal to TCEQ.
- Installed new curb inlets on North St. to reduce flooding in the area.
- Repaired drainage infrastructure on Mariposa St. along with new curb, sidewalk, and ADA ramps to improve pedestrian mobility.
- Replaced collapsed box culvert on Centre St.

What We Plan to Accomplish in 2014-15

- Implement MS4 Program.
- Inspect and clean over 3,000 feet of storm sewer line.
- Continue GPS mapping of storm sewer facilities.
- Inspect and maintain all inlet boxes.
- Maintain all storm water quality devices.
- Clean and maintain open channels.

Performance Measures

	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Inlets Cleaned	Each	200	140	200
Storm Sewer Lines Cleaned	Linear Ft	3,677	2,500	3,000
Open Channels Cleaned	Linear Ft	7,099	5,000	5,000
Drainage Infrastructure Mapping	Linear Ft	1,185	900	1,000

Department Detail

Fund 615 - Drainage Utility Fund
Department 214 - Drainage Operations

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	79,984	102,911	102,911	200,753	95.1%
51110	Workmen'Scompensation	1,388	1,397	1,397	2,097	50.1%
51120	Overtime	6,896	3,541	3,541	3,647	3.0%
51190	Medicare	1,176	1,558	1,558	2,980	91.3%
51200	City Fica	5,028	6,665	6,665	12,743	91.2%
51210	City Tmrs	17,843	19,137	19,137	37,487	95.9%
51220	City Medical/Hospital Insuranc	15,402	17,754	17,754	38,803	118.6%
51300	Stability Pay	940	1,036	1,036	1,132	9.3%
51320	Market - Merit: Non-Civil Ser	-	3,026	3,026	3,098	2.4%
	Total Personnel Services	128,656	157,025	157,025	302,741	92.8%
52110	Telephone	1,828	2,508	2,508	2,508	0.0%
52130	Equipment-Rent/Lease	15,444	25,233	25,233	22,733	-9.9%
52300	Contracted Services	1,820	2,500	2,500	2,500	0.0%
52650	Repairs-Communications	-	408	408	408	0.0%
	Total Contracted Services	19,093	30,649	30,649	28,149	-8.2%
53140	Fuel & Lubricants	6,280	6,245	6,245	4,083	-34.6%
53150	Supplies-Other	11,307	22,214	22,214	17,214	-22.5%
53160	Supplies-Office	204	204	204	204	0.0%
53300	Repairs-Vehicles & Equipment	2,028	6,500	6,500	11,753	80.8%
53340	Uniforms	1,159	2,623	2,623	5,123	95.3%
	Total Materials and Supplies	20,978	37,786	37,786	38,377	1.6%
54140	Dues & Subscriptions	179	400	400	368	-8.0%
54340	Professional Development	2,295	2,795	2,795	2,650	-5.2%
54342	Meals	108	1,155	1,155	1,140	-1.3%
54343	Travel	611	2,441	2,441	2,380	-2.5%
54910	Safety Items	27	1,932	1,932	1,932	0.0%
	Total Other Charges	3,219	8,723	8,723	8,470	-2.9%
Total Drainage Operations		171,946	234,183	234,183	377,737	61.3%

Special Services

Department Organization

The Special Services Division is used to account for a variety of non-direct expenses.

Expenses by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	2,684	0	0	0
Contracted Services	601,705	776,500	776,500	776,500
Materials and Supplies	0	0	0	0
Other Charges	141,734	155,342	155,342	157,485
Operating Transfers	200,000	0	0	0
Capital Outlay	0	0	0	62,500
Debt Service	1,584,320	1,615,243	1,615,244	1,749,114
Total	2,530,443	2,547,085	2,547,086	2,745,599

Department Detail

Fund 615 - Drainage Utility Fund
Department 215 - Special Services

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51210	City Tmrs	-	-	-	-	0.0%
51220	City Medical/Hospital Insuranc	2,156	-	-	-	0.0%
51310	Unemp Comp & Term Leave	528	-	-	-	0.0%
	Total Personnel Services	2,684	-	-	-	0.0%
52160	Professional Services	-	-	-	-	0.0%
52335	MS4 Compliance Cost	55,993	116,500	116,500	116,500	0.0%
52300	Contracted Services	545,712	660,000	660,000	660,000	0.0%
	Total Contracted Services	601,705	776,500	776,500	776,500	0.0%
53170	Supplies - Computers	-	-	-	-	0.0%
	Total Materials and Supplies	-	-	-	-	0.0%
54740	Bad Debt	8,838	20,414	20,414	20,465	0.2%
54800	Indirect Costs - Fund 100	65,171	65,171	65,171	65,171	0.0%
54805	Indirect Costs - Electric Util	67,725	69,757	69,757	71,850	3.0%
	Total Other Charges	141,734	155,342	155,342	157,485	1.4%
58617	Oper Trsf/Fund 617	200,000	-	-	-	0.0%
	Total Operation Transfers	200,000	-	-	-	0.0%
61060	Maintenance Equipment	-	-	-	62,500	100.0%
61440	Technology Capital Maintenance	-	-	-	-	0.0%
	Total Capital Outlay	-	-	-	62,500	100.0%
Total Special Services		946,123	931,842	931,842	996,485	6.9%

Department Detail

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
Fund 615 - Drainage Utility Fund						
Department 221 - 2004 CO Issuance						
71150	Principal Payments	175,000	180,000	180,000	-	-100.0%
71200	Interest Payments	22,270	6,660	6,660	-	-100.0%
71300	Fiscal Agent Fees	150	1,250	1,250	-	-100.0%
	Total	197,420	187,910	187,910	-	-100.0%
Fund 615 - Drainage Utility Fund						
Department 222 - 2007B Combination Tax and Revenue CO Issuance						
71150	Principal Payments	75,000	75,000	75,000	80,000	6.7%
71200	Interest Payments	62,635	59,448	59,448	56,260	-5.4%
71300	Fiscal Agent Fees	179	1,250	1,250	1,250	0.0%
	Total	137,814	135,698	135,698	137,510	1.3%
Fund 615 - Drainage Utility Fund						
Department 223 - 2008 Combination Tax and Revenue CO Issuance						
71150	Principal Payments	110,000	115,000	115,000	120,000	4.3%
71200	Interest Payments	205,771	201,371	201,371	196,772	-2.3%
71300	Fiscal Agent Fees	250	1,250	1,250	1,250	0.0%
	Total	316,021	317,621	317,621	318,022	0.1%
Fund 615 - Drainage Utility Fund						
Department 224 - 2009 Combination Tax and Revenue CO Issuance						
71150	Principal Payments	185,000	190,000	190,000	195,000	2.6%
71200	Interest Payments	205,200	199,650	199,650	192,050	-3.8%
71300	Fiscal Agent Fees	50	1,250	1,250	1,250	0.0%
	Total	390,250	390,900	390,900	388,300	-0.7%
Fund 615 - Drainage Utility Fund						
Department 225 - 2010 Taxable Series Build America Bonds						
71150	Principal Payments	85,000	85,000	85,000	85,000	0.0%
71200	Interest Payments	137,354	135,611	135,612	133,402	-1.6%
71300	Fiscal Agent Fees	100	1,250	1,250	1,250	0.0%
	Total	222,454	221,861	221,862	219,652	-1.0%
Fund 615 - Drainage Utility Fund						
Department 226- GO Refunding Bonds, Series 2010						
71150	Principal Payments	170,000	175,000	175,000	180,000	2.9%
71200	Interest Payments	75,425	71,175	71,175	66,800	-6.1%
71300	Fiscal Agent Fees	167	1,250	1,250	1,250	0.0%
	Total	245,592	247,425	247,425	248,050	0.3%

Department Detail

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
Fund 615 - Drainage Utility Fund						
Department 433- GO Refunding Bonds, Series 2012						
71150	Principal Payments	-	-	-	190,000	100.0%
71200	Interest Payments	76,345	73,488	73,488	73,488	0.0%
71300	Fiscal Agent Fees	134	1,250	1,250	1,250	0.0%
	Total	76,480	74,738	74,738	264,738	254.2%
Fund 615 - Drainage Utility Fund						
Department 436- Combination Tax & Revenue Certificates of Obligation, Series 2013						
71150	Principal Payments	-	-	-	35,000	100.0%
71200	Interest Payments	-	37,840	37,840	30,682	-18.9%
71300	Fiscal Agent Fees	(1,710)	1,250	1,250	1,250	0.0%
	Total	(1,710)	39,090	39,090	66,932	71.2%
Fund 615 - Drainage Utility Fund						
Department XXX- Combination Tax & Revenue Certificates of Obligation, Series 2014						
71150	Principal Payments	-	-	-	50,000	100.0%
71200	Interest Payments	-	-	-	54,660	100.0%
71300	Fiscal Agent Fees	-	-	-	1,250	100.0%
	Total	-	-	-	105,910	100.0%
Summary						
	Principal Payments	800,000	820,000	820,000	935,000	14.0%
	Interest Payments	785,000	785,243	785,244	804,114	2.4%
	Fiscal Agent Fees	(680)	10,000	10,000	10,000	0.0%
	New Debt Payments	-	-	-	-	0.0%
Total Debt Service		1,584,320	1,615,243	1,615,244	1,749,114	8.3%

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

ELECTRIC UTILITY FUND
FINANCIAL FORECAST

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Operating Revenues					
Interest Income	20,000	20,000	20,200	20,402	20,606
Electric Service Revenue	50,767,953	50,654,389	51,402,933	52,750,818	54,202,077
Charges from Other Services	925,676	952,603	962,129	971,750	971,811
Other Revenue	1,001,261	3,928,816	4,099,455	1,497,293	1,762,956
Reimbursements from Other Funds	757,303	1,558,949	1,605,719	1,653,890	1,703,507
Total Operating Revenues	53,472,193	57,114,757	58,090,435	56,894,153	58,660,957
Operating Expenses					
Personnel Services	4,060,466	4,730,457	4,872,371	5,018,542	5,169,099
Contracted Services	1,781,086	1,691,719	1,725,554	1,760,065	1,795,266
Purchase of Power	36,506,729	38,974,973	38,758,790	40,268,112	40,700,348
Materials and Supplies	536,630	532,393	543,041	553,902	564,980
Other Charges	3,180,369	2,811,225	2,867,450	2,924,799	2,983,294
Franchise Fee	3,807,596	3,545,807	3,598,205	3,692,557	3,794,145
Reimbursement to Other Funds	-	-	-	-	-
Debt Service	1,880,458	2,303,147	3,096,147	3,669,147	3,938,147
Total Operating Expenses	51,753,334	54,589,722	55,461,557	57,887,124	58,945,279
Operating Income / (Loss)	1,718,859	2,525,035	2,628,878	(992,971)	(284,322)
One-Time Revenues					
Transfer from Capital Reserves	-	-	-	-	-
One-Time Expenses					
One-Time Operating Transfers	-	-	-	-	-
Capital Outlay	1,150,000	1,450,000	1,450,000	1,450,000	1,450,000
Transfer to Capital Reserves	-	-	-	-	-
Rate Stabilization	-	-	-	-	-
Net Change in Fund Balance	568,859	1,075,035	1,178,878	(2,442,971)	(1,734,322)
Beginning Unreserved Fund Balance	4,744,153	5,313,012	6,388,047	7,566,925	5,123,955
Ending Unreserved Fund Balance	5,313,012	6,388,047	7,566,925	5,123,955	3,389,632
Percentage of Operating Expenses	10.3%	11.7%	13.6%	8.9%	5.8%
Days of Operation	37	43	50	32	21

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

ELECTRIC UTILITY FUND

	Actual 2012/2013	Approved 2013/2014	Revised 2013/2014	Proposed 2014/2015
Beginning Unreserved Fund Balance	**4,272,953**	**4,744,153**	**4,744,153**	**5,313,012**
Operating Revenues				
Interest Income	56,131	20,000	20,000	20,000
Sales Tax Discount	7,495	5,892	5,892	5,951
Electric Service Revenue	47,102,921	52,767,953	50,767,953	50,654,389
Connections - Electric	317,560	299,898	299,898	314,893
Reconnection Charges	52,553	63,048	63,048	69,353
Penalties	489,397	556,838	556,838	562,406
Other Revenue	96,607	1,094,704	594,704	3,255,563
Transformers	94,117	220,999	220,999	223,209
Pole Attachment Fee	132,060	132,102	132,102	396,306
NSF Service Charges	4,950	6,687	6,687	6,754
Miscellaneous Service Charges	30,510	21,528	21,528	21,743
Reimbursement from Other Funds	2,852,284	879,901	757,303	1,558,949
BAB Subsidy	24,467	25,242	25,242	25,242
Total Operating Revenues	**51,261,051**	**56,094,791**	**53,472,193**	**57,114,757**
One-Time Revenues				
Residual Transfer from Electric CIP Fund	-	-	-	
Prior Year Adjustments	-	-	-	-
Total One-Time Revenues	-	-	-	-
Total Funds Available	**55,534,004**	**60,838,944**	**58,216,346**	**62,427,769**
Operating Expenses				
Personnel Services	3,869,626	4,060,466	4,060,466	4,730,457
Purchase of Power	35,271,281	38,506,729	36,506,729	38,974,973
Contracted Services	1,277,453	1,783,986	1,781,086	1,691,719
Materials and Supplies	448,878	536,630	536,630	532,393
Other Charges	2,637,698	3,180,369	3,180,369	2,811,225
Franchise Fee	3,768,253	3,957,596	3,807,596	3,545,807
Debt Service	1,704,186	1,880,458	1,880,458	2,303,147
Total Operating Expenses	**48,977,375**	**53,906,234**	**51,753,334**	**54,589,722**
One-Time Expenses				
One-Time Operating Transfers	266,735	-	-	-
Capital Outlay	742,364	1,150,000	1,150,000	1,450,000
Transfer to Capital Reserves	-	-	-	-
Rate Stablization Fund	-	-	-	-
Total One-Time Expenses	1,009,099	1,150,000	1,150,000	1,450,000
Ending Fund Balance	5,547,531	5,782,710	5,313,012	6,388,047
Reserve-Rate Stabilization	803,378			
Ending Unreserved Fund Balance	**4,744,153**	**5,782,710**	**5,313,012**	**6,388,047**
Fund Balance as a Percentage of Operating Expenses	9.69%	10.73%	10.27%	11.70%

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

ELECTRIC UTILITY FUND

	Actual 2012/2013	Approved 2013/2014	Revised 2013/2014	Proposed 2014/2015
Conservation				
Personnel Services	110,464	65,162	65,162	78,401
Contracted Services	57,666	107,488	107,488	107,488
Materials and Supplies	8,584	23,489	23,489	23,569
Other Charges	1,342	5,458	5,458	5,458
Capital Outlay	-	-	-	-
Total	178,056	201,597	201,597	214,916
Meter Operations				
Personnel Services	634,646	658,802	658,802	731,585
Contracted Services	66,077	53,970	53,970	52,800
Materials and Supplies	69,757	78,080	78,080	74,853
Other Charges	15,439	24,495	24,495	23,956
Capital Outlay	126,161	375,000	375,000	350,000
Total	912,080	1,190,347	1,190,347	1,233,194
Administration				
Personnel Services	564,802	622,290	622,290	678,910
Purchase of Power	-	-	-	-
Contracted Services	86,254	136,660	136,660	128,850
Materials and Supplies	28,685	18,130	18,130	18,043
Other Charges	16,208	47,915	47,915	47,915
Capital Outlay	-	40,000	40,000	-
Total	695,950	864,995	864,995	873,718
Maintenance				
Personnel Services	1,310,379	1,387,291	1,387,291	1,823,517
Contracted Services	265,147	311,420	311,420	311,444
Materials and Supplies	297,377	314,818	314,818	313,815
Other Charges	39,324	59,055	59,055	57,275
Capital Outlay	616,203	685,000	685,000	550,000
Total	2,528,430	2,757,584	2,757,584	3,056,051
Utility Business Office				
Personnel Services	843,654	880,388	880,388	946,314
Contracted Services	357,053	376,079	376,079	375,203
Materials and Supplies	37,869	60,563	60,563	60,563
Other Charges	11,012	18,205	18,205	22,075
Capital Outlay	-	-	-	-
Total	1,249,588	1,335,235	1,335,235	1,404,155

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

ELECTRIC UTILITY FUND

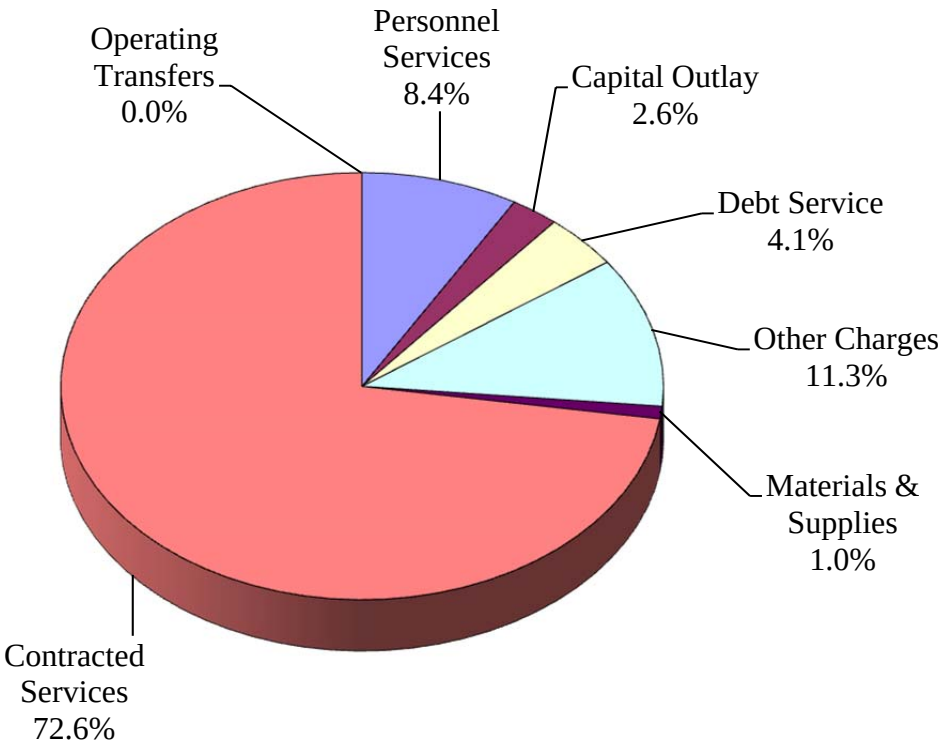
	Actual 2012/2013	Approved 2013/2014	Revised 2013/2014	Proposed 2014/2015
Public Services Administration				
Personnel Services	354,089	345,621	345,621	362,951
Contracted Services	8,412	35,056	35,056	35,056
Materials and Supplies	3,532	6,350	6,350	6,350
Other Charges	13,687	12,245	12,245	26,292
Total	379,720	399,272	399,272	430,649
Special Services				
Personnel Services	51,591	100,912	100,912	108,780
Purchase Power	35,271,281	38,506,729	36,506,729	38,974,973
Contracted Services	436,845	763,313	760,413	680,878
Materials and Supplies	3,073	35,200	35,200	35,200
Other Charges	2,540,685	3,012,996	3,012,996	2,628,254
Franchise Fee	3,768,253	3,957,596	3,807,596	3,545,807
Operating Transfers	266,735	-	-	-
Capital Outlay	-	50,000	50,000	550,000
Transfer to Capital Reserves	-	-	-	-
Rate Stablization	-	-	-	-
Total	42,338,463	46,426,746	44,273,846	46,523,893
Debt Service				
Principal Payments	1,180,000	625,000	625,000	815,000
Interest Payments	521,662	1,247,958	1,247,958	1,479,397
Fiscal Agent Fees	2,524	7,500	7,500	8,750
New Debt Issued	-	-	-	-
Total	1,704,186	1,880,458	1,880,458	2,303,147
Total Electric Utility Fund Expenses	49,986,473	55,056,234	52,903,334	56,039,722

Summary of Expenses by Department				
Conservation	178,056	201,597	201,597	214,916
Meter Operations	912,080	1,190,347	1,190,347	1,233,194
Administration	695,950	864,995	864,995	873,718
Maintenance	2,528,430	2,757,584	2,757,584	3,056,051
Utility Business Office	1,249,588	1,335,235	1,335,235	1,404,155
Public Services Administration	379,720	399,272	399,272	430,649
Special Services	42,338,463	46,426,746	44,273,846	46,523,893
Debt Service	1,704,186	1,880,458	1,880,458	2,303,147
Total Electric Utility Fund Expenses	49,986,473	55,056,234	52,903,334	56,039,722

City of San Marcos

2014-15 Annual Budget

Electric Utility Fund



Division	Personnel Services	Contracted Services	Materials & Supplies	Other Charges	Operating Transfers	Capital Outlay	Debt Service	Total
Conservation	78,401	107,488	23,569	5,458		0		214,916
Meter Operations	731,585	52,800	74,853	23,956		350,000		1,233,194
Administration	678,910	128,850	18,043	47,915		0		873,718
Maintenance	1,823,517	311,444	313,815	57,275		550,000		3,056,051
Utility Business Office	946,314	375,203	60,563	22,075		0		1,404,155
Public Services Administration	362,951	35,056	6,350	26,292		0		430,649
Special Services	108,780	39,655,851	35,200	6,174,061	0	550,000	2,303,147	48,827,039
Total	4,730,458	40,666,692	532,393	6,357,032	0	1,450,000	2,303,147	56,039,722

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

ELECTRIC UTILITY FUND PERSONNEL ROSTER

	Positions				Full Time Equivalent			
Electric Utility Fund	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Public Services Administration	4	3	3	3	3.00	3.00	3.00	3.00
Conservation	2.00	2.00	2.00	2	1.00	1.00	1.00	1.00
Electric Administration	8.00	8.00	8.00	8	8.00	8.00	8.00	8.00
Meter Operations	9	10	10	10	9.00	10.00	10.00	10.00
Maintenance	19.00	19.00	19.00	23	19.00	19.00	19.00	23.00
Utility Billing and Collections	15	15	15	15	15.00	15.00	15.00	15.00
Total	57	57	57	61	55.00	56.00	56.00	60.00

Conservation

Electric Conservation	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Public Services Conservation Coordinator	1	1	1	1	0.50	0.50	0.50	0.50
Public Services Conservation Technician	1	1	1	1	0.50	0.50	0.50	0.50
Total	2	2	2	2	1.00	1.00	1.00	1.00

Mission Statement

This division responds to customers who need information or assistance involving the safe and efficient use of electricity at their home or business. This response is achieved by providing information through brochures, sample displays, presentations, home and business energy analysis and other teaching opportunities. This division also provides information to all City of San Marcos customers by telephone, mail, fax, e-mail and personal on-site visits. This division exists because the Electric Utility has a generally recognized responsibility to not only provide electricity to customers but, also, to teach and promote the safe and efficient use of electricity.

Expenses by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	110,464	65,162	65,162	78,401
Contracted Services	57,666	107,488	107,488	107,488
Materials and Supplies	8,584	23,489	23,489	23,569
Other Charges	1,342	5,458	5,458	5,458
Capital Outlay	0	0	0	0
Total	178,056	201,597	201,597	214,916

Goals and Objectives

- The primary objective of the Public Services Department, Conservation Section is to implement the City Council's goal of environmental stewardship through promotion of energy and water efficiency programs such as energy/water audits, school education, public outreach, and financial rebates/incentives. The long-term goal is to increase water/energy efficiency and reduce per capita water/energy usage.

What We Accomplished in 2013-14

- During fiscal year 2012/2013, the Conservation Section implemented new water and energy efficiency incentive programs including: commercial lighting retrofits, distributed generation rebates, and rainwater system rebates. Representatives from this section participated in various public events including the Texas Green Home & Living Show, Texas State Earth Day Celebration, Gary Job Corps Earth Day Celebration and Business Expo. This section also sponsored education programs such as the Powerhouse Home Energy Investigation and the Green Home & Living Show Art Contest. Members of the Conservation section are

active participants in various groups including the Central Texas Water Efficiency Network, Community Connections Work Group, and the Chamber of Commerce Natural Resource Committee.

What We Plan to Accomplish in 2014-15

- During fiscal year 2013/2014, the Conservation Section will expand public outreach efforts in an effort to increase awareness of City conservation programs. This section will also continue to research and develop additional incentive programs as needed to achieve conservation goals.

Performance Measures

	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Residential Water/Energy Audits (single and multi-family residential, commercial)	# Units	1,096	750	750
Plumbing Retrofits (low-flow showerheads and faucet aerator)	# Devices	4,500	2,500	2,500
Public and School Education (presentations, events, articles, ads, programs, etc.)	Ed. Opps.	32	35	40
Irrigation Design Plan Reviews (single-family, multi-family, and commercial)	# of plans	63	60	60
Water Rebates and Incentives (washer/toilet rebates, toilet distribution)	# Issued	94	120	110
Energy Rebates and Incentives (HVAC, water heaters, Energy Star appliances, insulation)	# Issued	205	100	100
Lighting Retrofits (compact fluorescent light bulbs given away at audits at community events or in the office)	# Devices	750	750	750

Department Detail

Fund 650 - Electric Utility Fund
Department 231 - Conservation

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	45,031	44,585	44,585	53,893	20.9%
51110	Workmen'Scompensation	31	32	32	54	68.8%
51120	Overtime	-	2,252	2,252	2,320	3.0%
51190	Medicare	654	685	685	821	19.8%
51200	City Fica	2,796	2,927	2,927	3,511	19.9%
51210	City Tmrs	57,345	8,403	8,403	10,327	22.9%
51220	City Medical/Hospital Insuranc	4,295	5,918	5,918	7,068	19.4%
51300	Stability Pay	312	360	360	408	13.3%
	Total Personnel Services	110,464	65,162	65,162	78,401	20.3%
52100	Printing & Publications	2,003	5,000	5,000	5,000	0.0%
52105	Efficiency Incentives	55,213	90,000	90,000	90,000	0.0%
52110	Telephone	450	488	488	488	0.0%
52160	Professional Services	-	12,000	12,000	12,000	0.0%
	Total Contracted Services	57,666	107,488	107,488	107,488	0.0%
53140	Fuel & Lubricants	269	239	239	319	33.5%
53150	Supplies-Other	2,736	5,000	5,000	5,000	0.0%
53160	Supplies-Office	149	250	250	250	0.0%
53166	Supplies-Energy Efficiency	5,298	15,000	15,000	15,000	0.0%
53170	Supplies - Computers	-	1,000	1,000	1,000	0.0%
53180	Postage	18	1,000	1,000	1,000	0.0%
53300	Repairs-Vehicles & Equipment	115	1,000	1,000	1,000	0.0%
	Total Materials and Supplies	8,584	23,489	23,489	23,569	0.3%
54140	Dues & Subscriptions	45	178	178	178	0.0%
54340	Professional Development	800	1,750	1,750	1,750	0.0%
54342	Meals	22	430	430	430	0.0%
54343	Travel	475	2,600	2,600	2,600	0.0%
54910	Safety Items	-	500	500	500	0.0%
	Total Other Charges	1,342	5,458	5,458	5,458	0.0%
61050	Light Vehicles	-	-	-	-	0.0%
	Total Capital Outlay	-	-	-	-	0.0%
Total Conservation		178,056	201,597	201,597	214,916	6.6%

Meter Operations

Electric Meter Operations	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Utilities Metering Manager	1	1	1	1	1.00	1.00	1.00	1.00
Metering Supervisor	1	1	1	1	1.00	1.00	1.00	1.00
Complex Meter Technician	2	2	2	2	2.00	2.00	2.00	2.00
Meter Service Technician	3	4	4	4	3.00	4.00	4.00	4.00
Public Services Meter Data Specialist	1	1	1	1	1.00	1.00	1.00	1.00
Public Services Support Specialist	1	1	1	1	1.00	1.00	1.00	1.00
Total	9	10	10	10	9.00	10.00	10.00	10.00

Mission Statement

The Meter Operations Division is responsible for reading all electric and water meters within the San Marcos Electric Utility service area. All connects and disconnects of electric and water meters, per customer request or for nonpayment of bills or insufficient checks, are handled through this division. All service calls to the line maintenance crews are also dispatched through meter operations. This division is also responsible for the maintenance and calibration of the electric meters within our system.

Expenses by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	634,646	658,802	658,802	731,585
Contracted Services	66,077	53,970	53,970	52,800
Materials and Supplies	69,757	78,080	78,080	74,853
Other Charges	15,439	24,495	24,495	23,956
Capital Outlay	126,161	375,000	375,000	350,000
Total	912,080	1,190,347	1,190,347	1,233,194

Goals and Objectives

- Work safety, efficiently, and responsibly in order to display a positive image of the City.
- Demonstrate to our customers we are dedicated to providing the best service possible.
- Continue strengthening our electrical and general safety practices, so we can achieve a twelfth consecutive year with no lost time injuries.
- Continue to develop new skill sets regarding the City's Advanced Metering Infrastructure (AMI) project.
- Continue providing customers with accurate meter reads.

What We Accomplished in 2013-14

- Connected 945 new electric meters (30 large commercial, 915 residential/small commercial) adding about $128,500 of additional electric infrastructure.
- Collected 96% of monthly billing reads from the AMI.

- All staff participated in an AMI training program to learn the details of our network to be able to troubleshoot field issues with more knowledge. Additionally, staff attended TEEX safety training, Complex Metering School, Harris User Conference, and Cooper Smart Metering Conference.
- Released the Customer Connect customer web portal for AMI reads. The new application allows customers to view electric and water usage and set usage alerts to allow them to be more aware of their consumption.
- Replaced Key Account electric meters with AMI meters to allow them access to the interval data through the new customer web portal as well as 24 gateway enclosures with ventilated, battery backup units to allow better communication of outage messages in the network.
- Upgraded Itron meter reading handhelds and MeterSense MDMS to the latest version of equipment/software.
- Added one (1) full time Meter Service Technician to replace a full-time temporary position.
- Collected locations of about 400 electric meters in the field to increase the accuracy of our GIS.
- Eliminated a backlog of over 350 electric meters in the meter shop resulting from vendor issues.
- Began logging electric service customer calls in NorthStar for better record keeping and reporting.

What We Plan to Accomplish in 2014-15

- Begin a three (3) year training program with Northwest Lineman College for all field staff to become certified Meter Technicians.
- Participate in testing and implementation of NorthStar upgrade from version 6.29 to version 6.4.
- Work with AMI vendor to install additional relays to improve water read performance.
- Upgrade Network Manager to improve outage reporting and align the utility to use Cooper's Yukon system to bridge AMI data to MeterSense MDMS.
- Two field staff obtain their Class C Water Operator license with the Texas Commission on Environmental Quality.
- Improve the process for using outage notifications from the customers and AMI to shorten response times.
- Continue to assess work flows and determine ways to increase efficiency within the Metering Section.
- Test over 200 current transformer metering points in the field using specialized equipment.
- Upgrade MeterSense from version 4.0 to 4.1 to allow for more efficiencies and better reporting of AMI data.
- Integrate mCare mobile service orders with Maximo to reduce duplication of data entry in the field.

Performance Measures

	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Number Of Electric And Water Meters Read Per Month	Number Of Meters	33,790	34,625	35,480
Customer Requested Electric And Water Connects Performed Per Month	Connects	2,005	2,094	2,187
Number of New Service Connects	Number	1,021	1,152	1,300
Current Transformer Meter Tests	Tests	0	100	60
Number Of Service Calls Received By Meter Operations Dispatchers During Regular Business Hours	Calls	5,273	5,405	5,540
Non-Pay Disconnects Performed Annually	Disconnect	3,211	3,220	3,229
Non-Pay Reconnects Performed Annually	Reconnects	2,580	2,605	2,631
Number of Re-reads or Check Reads	Readings	296	125	100

Department Detail

Fund 650 - Electric Utility Fund
Department 232 - Meter Operations

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	405,455	443,497	443,497	488,675	10.2%
51110	Workmen'Scompensation	1,044	1,137	1,137	2,261	98.9%
51120	Overtime	45,808	28,139	28,139	28,983	3.0%
51190	Medicare	6,186	6,916	6,916	7,585	9.7%
51200	City Fica	26,449	29,578	29,578	32,438	9.7%
51210	City Tmrs	79,219	84,939	84,939	95,431	12.4%
51220	City Medical/Hospital Insuranc	65,046	59,180	59,180	70,680	19.4%
51300	Stability Pay	5,440	5,416	5,416	5,532	2.1%
	Total Personnel Services	634,646	658,802	658,802	731,585	11.0%
52100	Printing & Publications	81	-	-	-	0.0%
52110	Telephone	17,367	18,420	18,420	18,300	-0.7%
52145	Electric/Water/Wastewater	-	-	-	-	0.0%
52160	Professional Services	17,579	23,750	23,750	23,000	-3.2%
52300	Contracted Services	31,050	11,800	11,800	11,500	-2.5%
52391	Software License & Maintenance	-	-	-	-	0.0%
	Total Contracted Services	66,077	53,970	53,970	52,800	-2.2%
53010	Construction Materials	5,901	20,000	20,000	16,000	-20.0%
53140	Fuel & Lubricants	20,880	21,289	21,289	22,062	3.6%
53150	Supplies-Other	10,139	8,000	8,000	8,000	0.0%
53160	Supplies-Office	1,189	-	-	-	0.0%
53167	Supplies-AMI	6,069	10,000	10,000	10,000	0.0%
53170	Supplies - Computers	5,657	5,000	5,000	5,000	0.0%
53180	Postage	1,205	2,000	2,000	2,000	0.0%
53300	Repairs-Vehicles & Equipment	13,411	6,000	6,000	6,000	0.0%
53340	Uniforms	5,306	5,791	5,791	5,791	0.0%
	Total Materials and Supplies	69,757	78,080	78,080	74,853	-4.1%
54140	Dues & Subscriptions	60	1,200	1,200	1,200	0.0%
54340	Professional Development	7,420	8,355	8,355	12,816	53.4%
54342	Meals	926	1,760	1,760	960	-45.5%
54343	Travel	4,977	10,180	10,180	5,980	-41.3%
54910	Safety Items	2,057	3,000	3,000	3,000	0.0%
	Total Other Charges	15,439	24,495	24,495	23,956	-2.2%
61100	Miscellaneous Equipment	67,499	-	-	-	0.0%
61050	Light Vehicles	-	25,000	25,000	-	-100.0%
61316	Materials - Meters	58,662	350,000	350,000	350,000	0.0%
	Total Capital Outlay	126,161	375,000	375,000	350,000	-6.7%
Total Meter Operations		912,080	1,190,347	1,190,347	1,233,194	3.6%

Administration

Electric Administration	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Assistant Director of Public Services	1	1	1	1	1.00	1.00	1.00	1.00
Senior Engineer	1	1	1	1	1.00	1.00	1.00	1.00
Electrical Engineering Technician	3	3	3	3	3.00	3.00	3.00	3.00
Technology Project Manager	0	0	0	0	0.00	0.00	0.00	0.00
Administrative Clerk	1	1	1	1	1.00	1.00	1.00	1.00
Administrative Assistant	1	1	1	1	1.00	1.00	1.00	1.00
Public Services GIS/Technology Specialist	1	1	1	1	1.00	1.00	1.00	1.00
Total	8	8	8	8	8.00	8.00	8.00	8.00

Mission Statement

The Administration Division takes care of the operation, planning, and design of the electrical distribution system for the City of San Marcos, and is the first line of contact with the public, industry and others requesting information on policies and procedures. The Operations Division is not only responsible for the plans and specifications used in the construction of the distribution facilities for the City, but also reviewing outside engineering plans for design and content. This division conducts field studies and engineers the projects for the upgrading of the distribution system, coordinating the work of both office and field personnel to complete the construction projects. This division creates economic cost analysis and technical reports and maintains the distribution mapping as well as drafting of distribution standards and specifications on the computer system. The operations division is also responsible for the installation and utilization of the Supervisory Control and Data Acquisition (SCADA) system as we move toward more automation of the distribution system.

Expenses by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	564,802	622,290	622,290	678,910
Purchase of Power	0	0	0	0
Contracted Services	86,254	136,660	136,660	128,850
Materials and Supplies	28,685	18,130	18,130	18,043
Other Charges	16,208	47,915	47,915	47,915
Capital Outlay	0	40,000	40,000	0
Total	695,949	864,995	864,995	873,718

Goals and Objectives

- Sustain sufficient funding and resources necessary for electric system expansion and maintenance.
- Budget monetary reserves to fund unplanned expenditures due to natural or accidental disasters.
- Provide timely electric system engineering and design for electric system expansion and maintenance projects.

- Stay informed of and comply with regulations and requirements by ERCOT (Energy Reliability Council of Texas), the PUC (Public Utility Commission), TRE (Texas Regional Entity) or NERC (North American Electric Reliability Corporation) which affect the Electric Utility Division.
- Accurately forecast electric system growth in order to plan inventory and improvements accordingly.
- Implement/integrate new or enhanced computer-based technologies which improve electric system maintenance, operations, planning, and reliability.
- Assist Maintenance in maintaining high power system reliability with minimum service interruptions.
- Begin implementation of energy efficient street lighting.

What We Accomplished in 2013-14

- Major design/project work: Ranch Road 12 Reconductor; Hunter Road Improvements; Canyon Substation Feeders; LBJ and MLK; Loop82; Chestnut Lofts.
- Implemented a new tree trimming contract with National Tree Company.
- Chestnut Lofts: concrete poles set for HT40 relocation. Dead-end pole at Co-gen has been removed in preparation for the new dead-end pole to be installed.
- Design complete on Franklin re-conductor – material on hand.
- Work on the underground portion of the Cottages is complete.
- Circuits verified and corrected in GIS, renumbering switches and disconnects.
- Poles and wire installed past the golf course – project completed 2 weeks ahead of schedule, work continues on Post Road re-conductor.
- LCRA constructed and started the Thomas C. Ferguson power plant which is partially owned by San Marcos.
- Completed the first year of streetlight replacement program by replacing all IH-35 lights with LED.

What We Plan to Accomplish in 2014-15

- Support accelerating system growth in commercial, multi-family and single family power services.
- Study the requirements and costs of power grid replacement in the downtown transects to provide service per density projections in comprehensive plan.
- Develop a work/project management program using MS Project 2010 to track project schedules.
- Complete Capital Improvement Projects, including Circuit Switcher Replacements, FM 2439 Hunter Road Improvements, Loop 82 Overpass, Mitchell St. Pole Replacements, Replace San Marcos Substation Transformer T-2, and Rio Vista Line Relocation.
- Begin Capital Improvement Projects, including LBJ-MLK Intersection (underground), Loop 82 Overpass, Reconductor Redwood Feeder RW-230, Reconductor Redwood Feeder RW-340, replace San Marcos Substation Transformer T-1.
- Continue Street Light Replacement Program.
- Begin integration considerations of engineering analysis and SCADA software with geographic information system, meter data management, and work management software.

Performance Measures

	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Underground Locates – One Call System	Number	2,009	1,888	2,400
Design of Electric Lines both Overhead and Underground	WA's assigned	129	105	149
Existing Street Lights Within System	Fixtures	2,204	2,275	2,346
Pole Contacts	Number	21,891	24,365	21,963
Customer Yard Lights	Fixtures	1,367	1,371	1,430
PEC Street Lighting Outside of City's Electric Utility Service Territory, but inside the City's Limits	Number	103	144	131
Bluebonnet Street Lighting Outside of City's Electric Utility Service Territory, but inside the City's Limits	Number	82	97	93

Department Detail

Fund 650 - Electric Utility Fund
Department 233 - Administration

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	405,648	440,876	440,876	476,133	8.0%
51110	Workmen'Scompensation	624	675	675	1,147	69.9%
51120	Overtime	9,336	12,786	12,786	13,170	3.0%
51190	Medicare	5,923	6,641	6,641	7,161	7.8%
51200	City Fica	25,324	28,403	28,403	30,474	7.3%
51210	City Tmrs	72,764	81,137	81,137	89,654	10.5%
51220	City Medical/Hospital Insuranc	40,920	47,344	47,344	56,544	19.4%
51300	Stability Pay	1,864	2,028	2,028	2,228	9.9%
51350	Car Allowance	2,400	2,400	2,400	2,400	0.0%
	Total Personnel Services	564,802	622,290	622,290	678,910	9.1%
52000	Power Costs-Fuel	-	-	-	-	0.0%
52001	Power Costs-Non Fuel	-	-	-	-	0.0%
52002	Power Costs-Transmission	-	-	-	-	0.0%
52003	Power Costs-Ercot & Other Char	-	-	-	-	0.0%
	Total Purchase of Power	-	-	-	-	0.0%
52100	Printing & Publications	1,425	1,500	1,500	1,500	0.0%
52110	Telephone	13,536	13,680	13,680	15,410	12.6%
52160	Professional Services	67,255	108,360	108,360	105,440	-2.7%
52390	Maint Contract-Office Equip	4,038	6,500	6,500	6,500	0.0%
52391	Software License & Maintenance	-	6,620	6,620	-	-100.0%
	Total Contracted Services	86,254	136,660	136,660	128,850	-5.7%
53140	Fuel & Lubricants	4,071	4,480	4,480	4,393	-1.9%
53150	Supplies-Other	16,035	6,000	6,000	6,000	0.0%
53160	Supplies-Office	4,192	1,000	1,000	1,000	0.0%
53170	Supplies - Computers	1,667	2,400	2,400	2,400	0.0%
53180	Postage	41	250	250	250	0.0%
53300	Repairs-Vehicles & Equipment	1,817	3,000	3,000	3,000	0.0%
53340	Uniforms	862	1,000	1,000	1,000	0.0%
	Total Materials and Supplies	28,685	18,130	18,130	18,043	-0.5%
54140	Dues & Subscriptions	8,670	26,850	26,850	26,850	0.0%
54340	Professional Development	3,375	9,645	9,645	9,645	0.0%
54342	Meals	333	1,255	1,255	1,255	0.0%
54343	Travel	3,147	8,565	8,565	8,565	0.0%
54910	Safety Items	683	1,600	1,600	1,600	0.0%
	Total Other Charges	16,208	47,915	47,915	47,915	0.0%
61040	Computer Equipment	-	40,000	40,000	-	-100.0%
	Total Capital Outlay	-	40,000	40,000	-	-100.0%
Total Administration		695,950	864,995	864,995	873,718	1.0%

Maintenance

Electric Maintenance	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Electric Distribution Manager	1	1	1	1	1.00	1.00	1.00	1.00
Electric Crew Leader	3	3	3	4	3.00	3.00	3.00	4.00
Line Person	7	7	7	10	7.00	7.00	7.00	10.00
Electric Equipment Operator	1	1	1	1	1.00	1.00	1.00	1.00
Line Person, Apprentice	2	2	2	2	2.00	2.00	2.00	2.00
Line Person Helper	4	4	4	4	4.00	4.00	4.00	4.00
Inventory Control Technician	1	1	1	1	1.00	1.00	1.00	1.00
Total	19	19	19	23	19.00	19.00	19.00	23.00

Mission Statement

The Maintenance Division of San Marcos Electric Utility has the mission to continually update and reconstruct the distribution system to maintain our high reliability factor. This division responds to service interruptions, works in all kinds of weather to restore service when these outages occur, and keeps the system operating uniformly on a daily basis. Maintenance personnel are constantly inspecting the distribution system and describing potential malfunction localities to the operations division for appropriate corrective action. These personnel install transformers and services to new customers. The disposition of their responsibilities exacts a professional manner since they are highly visible as they go about their daily routines.

Expenses by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	1,310,379	1,387,292	1,387,292	1,823,517
Contracted Services	265,147	311,420	311,420	311,444
Materials and Supplies	297,377	314,818	314,818	313,815
Other Charges	39,324	59,055	59,055	57,275
Capital Outlay	616,203	685,000	685,000	550,000
Total	2,528,430	2,757,585	2,757,585	3,056,051

Goals and Objectives

- Install and energize URD for Downtown project.
- Re-conduct and re-route Hunter Road.
- Re-conduct and re-build Ranch Road 12 circuits.
- Look for new training opportunities (Northwest Lineman's College).
- Meet or exceed new customer need dates.
- Spec out new 30 MVA transformers for San Marcos Sub.
- Become a Tree City USA.

What We Accomplished in 2013-14

- Downtown project - all underground installed and energized.
- Ranch Road 12 Re-conductor 100% complete.
- IH-35 street lights have all been replaced with LEDs and all street light circuits have been repaired.
- Distribution line moved for Chestnut Lofts.
- Re-build of North LBJ distribution line complete.
- Line relocation for LBJ and Craddock complete.
- More than 75 bad transformers replaced.
- Distribution re-conductor and re-route of overhead distribution line on north side of Loop 82 is complete.
- Cleared Loop 82 and Canyon substation for transformer maintenance.
- Multiple apartment subdivision have been completed.
- Franklin re-conductor is 30% complete.
- Line relocation for LBJ and Craddock complete.
- Re-numbering air switches is 10% complete.

What We Plan to Accomplish in 2014-15

- Start a Career Progression training program (apprentice program).
- Re-build and re-conduct Hill Top 10 circuit.
- Remove load from San Marcos T1 and T2 transformers for replacemen.t
- Continue with tree trimming program to get to a trim cycle.
- Re-number all switches and fuses / identify all conductor sizes / correct GIS mapping errors.
- Re-route and re-build south side of Aquareana for new overpass.
- Install new URD to feed Bobcat Stadium.
- Re-build and re-conduct Mill Street for an additional tie line.
- Various re-conductors (yet to be determined) to be able to shift load as needed.
- Work on a five year plan to increase system reliability.

Performance Measures

	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Service Calls	Job Orders	859	1,005	1,500
Power Outages	Job Orders	220	257	115
Outages Caused by Animals	Job Orders	136	126	80
Transformers Installed	Units	71	83	200
Poles Installed	Number	84	98	125
Underground Primary Installed	Feet	20,173	23,602	35,000
Overhead Primary Installed	Feet	19,364	22,655	30,000
Street Light Burn Rate	Percent	90	95	96

Department Detail

Fund 650 - Electric Utility Fund
Department 234 - Maintenance

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	823,987	895,772	895,772	1,196,197	33.5%
51110	Workmen'Scompensation	2,469	2,598	2,598	5,618	116.2%
51120	Overtime	129,129	112,551	112,551	115,928	3.0%
51190	Medicare	13,399	14,705	14,705	19,121	30.0%
51200	City Fica	57,293	62,875	62,875	81,760	30.0%
51210	City Tmrs	166,335	180,564	180,564	240,536	33.2%
51220	City Medical/Hospital Insuranc	111,450	112,442	112,442	157,758	40.3%
51300	Stability Pay	6,316	5,784	5,784	6,600	14.1%
	Total Personnel Services	1,310,379	1,387,291	1,387,291	1,823,517	31.4%
52040	Damages	65	5,500	5,500	5,500	0.0%
52100	Printing & Publications	336	-	-	-	0.0%
52130	Equipment-Rent/Lease	-	-	-	-	0.0%
52110	Telephone	10,057	9,120	9,120	9,144	0.3%
52300	Contracted Services	254,689	296,800	296,800	296,800	0.0%
				-		
	Total Contracted Services	265,147	311,420	311,420	311,444	0.0%
53010	Construction Materials	104,624	100,000	100,000	100,000	0.0%
53140	Fuel & Lubricants	62,200	58,071	58,071	57,318	-1.3%
53150	Supplies-Other	41,182	40,000	40,000	40,000	0.0%
53160	Supplies-Office	1,196	-	-	-	0.0%
53170	Supplies - Computers	5,387	3,800	3,800	3,800	0.0%
53180	Postage	-	250	250	-	-100.0%
53320	Tires & Tubes	-	-	-	-	0.0%
53300	Repairs-Vehicles & Equipment	57,084	80,000	80,000	80,000	0.0%
53340	Uniforms	25,704	32,697	32,697	32,697	0.0%
	Total Materials and Supplies	297,377	314,818	314,818	313,815	-0.3%
54140	Dues & Subscriptions	331	350	350	350	0.0%
54340	Professional Development	6,457	7,025	7,025	7,085	0.9%
54342	Meals	1,661	2,230	2,230	1,560	-30.0%
54343	Travel	3,150	12,950	12,950	11,780	-9.0%
54910	Safety Items	27,724	36,500	36,500	36,500	0.0%
	Total Other Charges	39,324	59,055	59,055	57,275	-3.0%
61060	Maintenance Equipment	-	-	-	-	0.0%
61050	Light Vehicles	93,544	135,000	135,000	-	-100.0%
61312	Materials - Customer Extension	402,631	550,000	550,000	550,000	0.0%
61314	Materials - Street Lighting	-	-	-	-	0.0%
61318	Materials - Transformers	120,028	-	-	-	0.0%
61070	Fire Routine Capital Maintenan	-	-	-	-	0.0%
	Total Capital Outlay	616,203	685,000	685,000	550,000	-19.7%
Total Maintenance		2,528,430	2,757,584	2,757,584	3,056,051	10.8%

Utility Business Office

Utility Billing and Collections	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Utility Billing Manager	1	1	1	1	1.00	1.00	1.00	1.00
Utility Applications Administrator	1	1	1	1	1.00	1.00	1.00	1.00
Billing Quality Assurance Specialist	1	1	1	1	1.00	1.00	1.00	1.00
Utilities Customer Service Supervisor	2	2	2	2	2.00	2.00	2.00	2.00
Accounting Specialist	4	4	4	4	3.00	3.00	3.00	3.00
Lead Cashier	2	2	2	2	1.00	1.00	1.00	1.00
Utilities Customer Service Clerk	4	4	4	4	6.00	6.00	6.00	6.00
Total	15	15	15	15	15.00	15.00	15.00	15.00

Mission Statement

The Utility Billing and Collection Division is responsible for the billing and collection of all electric, water, wastewater, garbage, cemetery and other accounts. These tasks include billing, collection, customer relations, utility service connections and disconnections, computer data entry, and computer output product initiation, as well as reporting utility data to management.

Expenses by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	843,654	880,389	880,389	946,314
Contracted Services	357,053	376,079	376,079	375,203
Materials and Supplies	37,869	60,563	60,563	60,563
Other Charges	11,012	18,205	18,205	22,075
Capital Outlay	0	0	0	0
Total	1,249,588	1,335,236	1,335,236	1,404,155

Goals and Objectives

- Expand utility services customer web-portal “Customer Connect”.
- Complete Utility Billing Application (Harris – NorthStar) 6.4 upgrade (SOW and implementation).
- Finalize renegotiation of support contract with Harris NS and Smart-works to reduce redundancy of processes and cost.
- Continue to expand and promote online applications/capabilities to customers such as: AMI interval read data, reoccurring credit card payments, card swipes and signature pads.
- EBox payment implementation for online banking payments.
- Conversion of payment gateway to processing agent that will include echecks.
- Integration of the Tyler Munis Financial System with Harris NorthStar Utility Billing System.

What We Accomplished in 2013-14

- Identification of Multi-Family (MF) customers in the NorthStar utility billing application.
- Supply Multi-Family data for rate and usage analysis.
- Continued implementation of MDM software (MeterSense) that will interface with billing, GIS, SCADA, and other utility applications to provide remote functionality, rules engines, and reports for QA and analysis purposes.
- Expanded functionality of Mail-Outsource vendor to automate UB processes.
- Implemented Out-bound courtesy calls to utility customers.
- Renegotiated support contract with Harris NS and Smart-works to reduce redundancy of processes and cost.

What We Plan to Accomplish in 2014-15

- Expansion of new web-portal for UCS that will provide an AMI information, in addition will have custom design options for customers and the City.
- Complete Utility Billing Application (Harris – NorthStar) 6.4 upgrade SOW and implementation.
- Transfer collection agency referral process to a weekly function by billing clerk.
- Develop interface between the UB application and collection agency to automate referrals and payment
- Ebox implementation.
- Conversion of payment gateway to processing agent that will include echecks.
- Integration of the Tyler Munis Financial system with Harris NorthStar Utility Billing System.

Performance Measures

	Unit of Measure	Actual 2012-13	Estimated 2013-14	Projected 2014-15
Electric Accounts	# Month	22,365	23,037	23,498
Water Accounts	# Month	10,266	10,483	10,471
Wastewater Accounts	# Month	8,513	8,713	8,683
Sewer Surcharge Accounts	# Month	240	254	260
OTC Connects And Disconnects	# Month	1,416	1,427	1,456
Direct Draft PAP Accounts	# Month	1,467	1,559	1,653
Budget Billing Accounts	Number	747	729	743
Non-Pay Disconnects	# Month	331	372	409
Payments/Cashier/Day	Number	98	94	96
Web Connects and Disconnects	Number	711	762	777
Online Utility Billing & Collections Web Payments	Number	70,044	82,577	90,835
Automated Telephone Payments (IVR) Interactive Voice Response System	Number	30,649	30,542	31,153
Percentage of Automated (Web & IVR) payments to Total Utility Services Customers	Percent	31.5%	36.2%	38%
Western Union Payments (HEB & Money Box locations)	Number	4,620	6,896	7,586
Recurring Credit Card	Number	485	919	1,103
eBilling	Number	3,463	5,143	6,172

Department Detail

Fund 650 - Electric Utility Fund
Department - 235 Utility Business Office

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	588,856	601,827	601,827	636,834	5.8%
51110	Workmen'Scompensation	410	428	428	648	51.4%
51120	Overtime	16,954	23,613	23,613	24,321	3.0%
51190	Medicare	8,548	9,143	9,143	9,671	5.8%
51200	City Fica	36,549	39,104	39,104	41,351	5.7%
51210	City Tmrs	105,859	112,287	112,287	121,657	8.3%
51220	City Medical/Hospital Insuranc	81,639	88,770	88,770	106,020	19.4%
51300	Stability Pay	4,840	5,216	5,216	5,812	11.4%
	Total Personnel Services	843,654	880,388	880,388	946,314	7.5%
52100	Printing & Publications	216,413	220,000	220,000	220,000	0.0%
52110	Telephone	1,341	1,788	1,788	1,788	0.0%
52145	Electric/Water/Wastewater	-	-	-	-	0.0%
52160	Professional Services	81,494	74,121	74,121	70,125	-5.4%
52390	Maint Contract-Office Equip	3,717	4,700	4,700	4,700	0.0%
52391	Software License & Maintenance	54,087	75,470	75,470	78,590	4.1%
	Total Contracted Services	357,053	376,079	376,079	375,203	-0.2%
53150	Supplies-Other	16,102	23,358	23,358	23,358	0.0%
53160	Supplies-Office	13,838	27,515	27,515	27,515	0.0%
53180	Postage	7,928	9,690	9,690	9,690	0.0%
	Total Materials and Supplies	37,869	60,563	60,563	60,563	0.0%
54140	Dues & Subscriptions	-	200	200	200	0.0%
54340	Professional Development	2,908	8,250	8,250	9,250	12.1%
54342	Meals	679	1,590	1,590	2,240	40.9%
54343	Travel	7,425	8,165	8,165	10,385	27.2%
	Total Other Charges	11,012	18,205	18,205	22,075	21.3%
61100	Miscellaneous Equipment	-	-	-	-	0.0%
	Total Capital Outlay	-	-	-	-	0.0%
Total Utility Business Office		1,249,588	1,335,235	1,335,235	1,404,155	5.2%

Public Services Administration

Public Services Administration	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Executive Director of Public Services	1	1	1	1	1.00	1.00	1.00	1.00
Public Services GIS/Technology Manager	1	1	1	1	1.00	1.00	1.00	1.00
Inventory Control Supervisor	1	1	1	1	1.00	1.00	1.00	1.00
Total	3	3	3	3	3.00	3.00	3.00	3.00

Mission Statement

The Public Services Administration Division takes care of the operation, planning, and design of the electrical distribution system for the City of San Marcos, and is the first line of contact with the public, industry and others requesting information on policies and procedures.

Expenses by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	354,089	345,621	345,621	362,951
Contracted Services	8,412	35,056	35,056	35,056
Materials and Supplies	3,532	6,350	6,350	6,350
Other Charges	13,687	12,245	12,245	26,292
Capital Outlay	0	0	0	0
Total	379,720	399,272	399,272	430,649

Department Detail

Fund 650 - Electric Utility Fund
Department 236 - Public Services Admin

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	261,734	258,834	258,834	268,986	3.9%
51110	Workmen'Scompensation	184	186	186	277	48.9%
51120	Overtime	453	-	-	-	0.0%
51190	Medicare	3,703	3,834	3,834	3,982	3.9%
51200	City Fica	14,834	13,144	13,144	13,480	2.6%
51210	City Tmrs	46,716	46,325	46,325	49,334	6.5%
51220	City Medical/Hospital Insuranc	21,064	17,754	17,754	21,204	19.4%
51300	Stability Pay	1,200	1,344	1,344	1,488	10.7%
51350	Car Allowance	4,200	4,200	4,200	4,200	0.0%
	Total Personnel Services	354,089	345,621	345,621	362,951	5.0%
52100	Printing & Publications	-	-	-	-	0.0%
52110	Telephone	4,733	4,056	4,056	4,056	0.0%
52160	Professional Services	3,679	31,000	31,000	31,000	0.0%
52390	Maint Contract-Office Equip	-	-	-	-	0.0%
	Total Contracted Services	8,412	35,056	35,056	35,056	0.0%
53140	Fuel & Lubricants	-	-	-	-	0.0%
53150	Supplies-Other	1,039	1,500	1,500	1,500	0.0%
53160	Supplies-Office	339	500	500	500	0.0%
53170	Supplies - Computers	2,138	4,200	4,200	4,200	0.0%
53180	Postage	15	150	150	150	0.0%
53300	Repairs-Vehicles & Equipment	-	-	-	-	0.0%
53340	Uniforms	-	-	-	-	0.0%
	Total Materials and Supplies	3,532	6,350	6,350	6,350	0.0%
54140	Dues & Subscriptions	394	1,692	1,692	1,692	0.0%
54340	Professional Development	10,750	6,035	6,035	21,925	263.3%
54342	Meals	450	905	905	900	-0.6%
54343	Travel	2,093	3,613	3,613	1,775	-50.9%
54910	Safety Items	-	-	-	-	0.0%
	Total Other Charges	13,687	12,245	12,245	26,292	114.7%
Total Public Services Admin		379,720	399,272	399,272	430,649	7.9%

Special Services

Department Organization

The Special Services Division is used to account for a variety of non-direct expenses. Examples of expenses include utilities, insurance, bank charges and operating transfers.

Expenses by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	51,591	100,912	100,912	108,780
Purchase of Power	35,271,281	38,506,729	36,506,729	38,974,973
Contracted Services	436,845	763,313	760,413	680,878
Materials and Supplies	3,073	35,200	35,200	35,200
Other Charges	2,540,685	3,012,996	3,012,996	2,628,254
Franchise Fee	3,768,253	3,957,596	3,807,596	3,545,807
Operating Transfers	266,735	0	0	0
Transfer to Capital Reserves	0	0	0	0
Rate Stabilization	0	0	0	0
Capital Outlay	0	50,000	50,000	550,000
Debt Service	1,704,186	1,880,458	1,880,458	2,303,147
Total	44,042,649	48,307,204	46,154,304	48,827,039

Department Detail

Fund 650 - Electric Utility Fund
Department 240 - Special Services

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51210	City Tmrs	-	-	-	-	0.0%
51220	City Medical/Hospital Insuranc	40,362	20,922	20,922		
51310	Unemp Comp & Term Leave	11,229	21,961	21,961	22,619	3.0%
51320	Market - Merit: Non-Civil Ser	-	58,029	58,029	86,161	48.5%
	Total Personnel Services	51,591	100,912	100,912	108,780	7.8%
52000	Power Costs-Fuel	30,281,610	34,447,536	32,447,536	32,645,558	-5.2%
52XXX	PCRF Recovery	-	-	-	2,270,222	100.0%
52002	Power Costs-Transmission	4,579,199	3,482,288	3,482,288	3,482,288	0.0%
52003	Power Costs-Ercot & Other Char	410,472	576,905	576,905	576,905	0.0%
	Total Purchase of Power	35,271,281	38,506,729	36,506,729	38,974,973	1.2%
52010	Copier Rental	7,483	15,300	15,300	15,300	0.0%
52100	Printing & Publications	12,888	47,507	47,507	47,507	0.0%
52191	Garbage-City Facilities	18,686	18,335	18,335	18,335	0.0%
52192	Recycling-City Facilities	11,363	12,360	12,360	12,360	0.0%
52139	Power & Light Public Services	26,834	31,000	28,100	31,000	0.0%
52160	Professional Services	41,466	171,963	171,963	74,415	-56.7%
52391	Software License & Maintenance	266,142	408,784	408,784	423,897	3.7%
52750	Maintenance-Electric	51,983	58,064	58,064	58,064	0.0%
	Total Contracted Services	436,845	763,313	760,413	680,878	-10.8%
53150	Supplies-Other	3,073	25,000	25,000	25,000	0.0%
53160	Supplies-Office	-	8,000	8,000	8,000	0.0%
53380	Supplies-Copier	-	2,200	2,200	2,200	0.0%
	Total Materials and Supplies	3,073	35,200	35,200	35,200	0.0%
54120	Tuition Reimb Program	12,605	15,300	15,300	15,300	0.0%
54160	Insurance	147,269	201,970	201,970	201,970	0.0%
54190	Energy Assistance Fund	15,000	30,000	30,000	30,000	0.0%
54210	Assessments Center	775	6,630	6,630	6,630	0.0%
54260	Training-Supervisory	1,706	7,000	7,000	7,000	0.0%
54350	Economic Development	360,000	360,000	360,000	120,000	-66.7%
54355	Special Economic Development P	144,460	160,000	160,000	53,333	-66.7%
54600	Contingency	-	50,000	50,000	50,000	0.0%
54740	Bad Debt	155,051	407,839	407,839	369,764	-9.3%
54750	Bank Charges	110,790	130,000	130,000	130,000	0.0%
54800	Indirect Costs - Fund 100	1,562,415	1,604,735	1,604,735	1,604,735	0.0%
54870	Ada Expense	1,083	1,020	1,020	1,020	0.0%
54890	Customer Service/Diversity	-	3,774	3,774	3,774	0.0%
54915	Safety Program	19,754	20,400	20,400	20,400	0.0%
54920	Employee Recognition	3,262	5,814	5,814	5,814	0.0%
54940	Employee Group Activities	6,517	8,514	8,514	8,514	0.0%
	Total Other Charges	2,540,685	3,012,996	3,012,996	2,628,254	
54970	Franchise Fee	3,768,253	3,957,596	3,807,596	3,545,807	-10.4%
	Total Franchise Fee	3,768,253	3,957,596	3,807,596	3,545,807	-10.4%

Department Detail

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
Fund 650 - Electric Utility Fund						
Department 240 - Special Services (continued)						
58100	Oper Trsf/Fund 100	-	-	-	-	0.0%
58150	Oper Trsf/Fund 150	100,000	-	-	-	0.0%
58420	Oper Trsf/Fund 420	-	-	-	-	0.0%
58620	Oper Trsf/Fund 620	-	-	-	-	0.0%
58660	Oper Trsf/Fund 660	166,735	-	-	-	0.0%
					-	0.0%
	Total Operation Transfers	266,735	-	-	-	0.0%
61100	Capital Outlay	-	-	-	500,000	100.0%
61440	Capital Outlay	-	50,000	50,000	50,000	0.0%
660C	Transfer to Capital Reserves	-	-	-	-	0.0%
83104	Rate Stablization	-	-	-	-	0.0%
	Total Capital Expenditures	-	50,000	50,000	550,000	1000.0%
Total Special Services		42,338,463	46,426,746	44,273,846	46,523,893	0.2%

Department Detail

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
Fund 650 - Electric Utility Fund						
Department 441 - 2002 Refunding Revenue Bonds						
71150	Principal Payments	980,000	-	-	-	0.0%
71200	Interest Payments	19,600	-	-	-	0.0%
71300	Fiscal Agent Fees	-	-	-		
	Total	999,600	-	-	-	0.0%
Fund 650 - Electric Utility Fund						
Department 442 - 2007B Combination Tax and Revenue Bonds						
71150	Principal Payments	30,000	35,000	35,000	35,000	0.0%
71200	Interest Payments	26,349	25,074	25,074	23,586	-5.9%
71300	Fiscal Agent Fees	180	1,250	1,250	1,250	0.0%
	Total	56,528	61,324	61,324	59,836	-2.4%
Fund 650 - Electric Utility Fund						
Department 443 - 2010 Taxable Series Build America Bonds						
71150	Principal Payments	70,000	70,000	70,000	70,000	0.0%
71200	Interest Payments	73,554	72,119	72,119	70,299	-2.5%
71300	Fiscal Agent Fees	-	1,250	1,250	1,250	0.0%
	Total	143,554	143,369	143,369	141,549	-1.3%
Fund 650 - Electric Utility Fund						
Department 444 - 2011 Combo Tax and Revenue Bonds						
71150	Principal Payments	100,000	100,000	100,000	100,000	0.0%
71200	Interest Payments	276,519	274,519	274,519	272,519	-0.7%
71300	Fiscal Agent Fees	500	1,250	1,250	1,250	0.0%
	Total	377,019	375,769	375,769	373,769	-0.5%
Fund 650 - Electric Utility Fund						
Department 433 - General Obligation Refunding Bonds, Series 2012						
71150	Principal Payments	-	420,000	420,000	430,000	2.4%
71200	Interest Payments	125,641	120,938	120,938	112,538	-6.9%
71300	Fiscal Agent Fees	134	1,250	1,250	1,250	0.0%
	Total	125,775	542,188	542,188	543,788	0.3%

Department Detail

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
Fund 650 - Electric Utility Fund						
Department 436 - Combination Tax & Revenue Certificates of Obligation, Series 2013						
71150	Principal Payments	-	-	-	125,000	100.0%
71200	Interest Payments	-	127,080	127,080	103,038	-18.9%
71300	Fiscal Agent Fees	1,710	1,250	1,250	1,250	0.0%
	Total	1,710	128,330	128,330	229,288	78.7%
Fund 650 - Electric Utility Fund						
Department 445 - Combination Tax & Revenue Certificates of Obligation, Series 2013						
71150	Principal Payments	-	-	-	-	0.0%
71200	Interest Payments	-	628,228	628,228	837,638	33.3%
71300	Fiscal Agent Fees	-	1,250	1,250	1,250	0.0%
	Total	-	629,478	629,478	838,888	33.3%
Fund 650 - Electric Utility Fund						
Department - Combination Tax & Revenue Certificates of Obligation, Series 2014						
71150	Principal Payments				55,000	100.0%
71200	Interest Payments				59,780	100.0%
71300	Fiscal Agent Fees				1,250	100.0%
	Total	-	-	-	116,030	100.0%
Summary						
	Principal Payments	1,180,000	625,000	625,000	815,000	30.4%
	Interest Payments	521,662	1,247,958	1,247,958	1,479,397	18.5%
	Fiscal Agent Fees	2,524	7,500	7,500	8,750	16.7%
	New Debt Payments	-	-	-	-	0.0%
Total Debt Service		1,704,186	1,880,458	1,880,458	2,303,147	22.5%

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

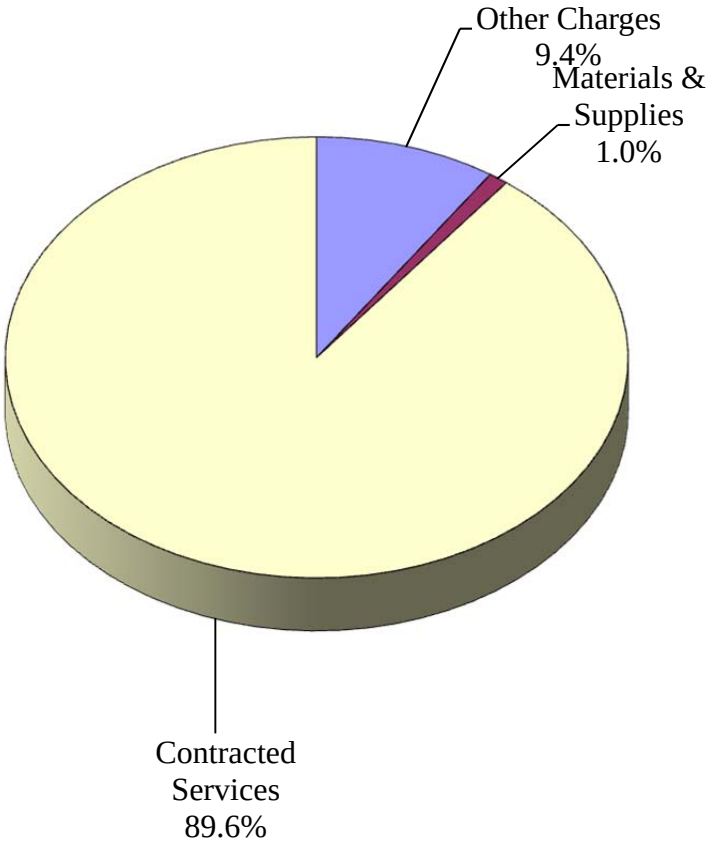
MUNICIPAL AIRPORT FUND

	Actual 2012/2013	Approved 2013/2014	Revised 2013/2014	Proposed 2014/2015
Beginning Unreserved Fund Balance	**29,306**	**65,203**	**65,203**	**55,253**
Operating Revenues				
Interest Income	-	150	150	150
Penalties Assessed	524	-	-	-
City-Owned T-Hangar Rentals	44,566	41,700	36,300	50,400
City-Owned Shelter Rentals	8,708	7,425	6,615	10,080
Agricultural Land Lease	16,732	16,700	16,700	17,000
Fuel Flowage Fees	67,435	77,000	93,785	100,000
City-Owned Storage Area Rentals	2,850	2,400	2,900	3,000
Private Hangar/Land Rentals	21,139	29,908	19,004	19,643
Commercial Land/Facility Rentals	130,254	140,000	175,832	180,626
Commercial Gross Receipts	47,744	45,000	37,300	45,000
Commercial Land/Facility Improvement Credits	(52,315)	(47,966)	(47,966)	(48,000)
Other Revenue	-	409	3,055	2,000
Total Operating Revenues	**287,636**	**312,726**	**343,675**	**379,899**
Non-Operating Revenues				
Transfer from General Fund	135,082	78,822	50,000	40,000
Total Non-Operating Revenues	**135,082**	**78,822**	**50,000**	**40,000**
Total Funds Available	**452,024**	**456,751**	**458,878**	**475,152**
Operating Expenses				
Contracted Services	327,111	350,653	354,853	361,610
Materials and Supplies	357	4,000	4,000	6,000
Other Charges	59,353	36,895	44,772	51,551
Total Operating Expenses	**386,822**	**391,548**	**403,625**	**419,161**
One-Time Expenses				
One-Time Operating Transfer	-	-	-	-
Total One-Time Expenses	**-**	**-**	**-**	**-**
Ending Unreserved Fund Balance	**65,203**	**65,203**	**55,253**	**55,990**
Fund Balance as a Percentage of Operating Expenses	16.86%	16.65%	13.69%	13.36%

City of San Marcos

2014-15 Annual Budget

Municipal Airport Fund



Division	Contracted Services	Materials & Supplies	Other Charges	Total
Administration	361,610	6,000	51,551	419,161

Airport

Mission Statement

The San Marcos Municipal Airport provides for the aviation needs of the citizens of San Marcos and the regional community. The Administration of the Airport includes maintaining and improving the physical facilities, ensuring compliance with applicable Federal standards and rules, establishing and enforcing good airport operating practices, marketing, lease negotiation, and planning for short and long range needs of the Airport.

Expenses by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	0	0	0	0
Contracted Services	327,111	350,653	354,853	361,610
Materials and Supplies	357	4,000	4,000	6,000
Other Charges	59,353	36,895	44,772	51,551
Total	386,821	391,548	403,625	419,161

Goals and Objectives

Launch a 5-year plan based on recently completely Airport Business Development Plan to transform the San Marcos Regional Airport with a focus on the newly developed Vision Statement: *"San Marcos Airport will be a premier gateway to the Central Texas region acting as a catalyst for jobs, investment, and innovation by leveraging the area's emerging economic strengths."*

- Develop airport with a focus on First Class aviation-related facilities in the Kilo Development Area (formally North Side Development) and a broad appeal to multiple levels of the General Aviation market.
- Target aviation and non-aviation related development projects that will enhance the Airport's revenues and marketability.
- Create a self-sustaining Airport Enterprise that fully funds its operating expenses and capital improvements with revenues generated by the airport.
- Fully leverage Federal and State grant funds to maintain and grow the airport. Target 85-90% grant-funding for capital improvements and eligible maintenance projects.

What We Accomplished in 2013-14

- Hosted the first ever Aircraft Owners and Pilots Association (AOPA) Regional Fly-In. Over 2,500 attendees and 450 aircraft from across the region with a 99% satisfaction rate. Overwhelming national press and recognition for the Airport was received.
- Finalized the City and TxDOT funded Airport Business Development Plan for a 1-5 year time frame.
- Worked closely with TxDOT and local engineering firms responsible for FM 110 to ensure compliance with FAA height restrictions and Airport access.
- Began signage and wayfinding project for Airport Drive with funds approved by Council. Expected installation to being October 2014.

- Completed construction of Phase 1 Kilo Development Area water and wastewater facilities and pavement project.
- Completed construction of Taxiway Juliet repair and resurface project; $1.5M project, 90% federally funded.
- Began design and engineering work from Runway 13-31 reconstruction (overlay, markings, and lights).
- Installed a Terminal Radar Display in the Air Traffic Control Tower to increase safety for Airport and community with the help of local government officials.
- Finalized City acquisition of Texas State University owned property adjacent to Airport and relocated Airport Management offices.
- Began remodel of Airport Management offices to ensure compliance with ADA regulations and to prepare the building for hosting Airport Commission meetings.
- Officially renamed the Airport "San Marcos Regional" to reflect the new vision statement.
- Began design of new Airport logo to facilitate coordinated branding strategy.
- Engaged marketing firm to assist in Airport marketing.
- Began lot layout plan for Ramp Side Development Area (RSDA) to encourage development in unused areas around existing aviation-related development.
- Developed Design Standards to encourage a more cohesive and updated look and feel to Airport to increase curb appeal.

What We Plan to Accomplish in 2013-14

- Begin construction for Runway 13-31 reconstruction (overlay, markings, and lighting).
- Design and construction Airport Security Fencing project utilizing TxDOT grant to reduce unauthorized access to Aircraft Operating Area (AOA). This project will also include additional public parking areas.
- Begin design and installation of Airport entrance sign upon finalization of FM 110 location and new Airport entrance(s).
- Begin marketing the Airport from a Commercial Real Estate perspective to target non-aviation business in conjunction with the GSMP.
- Roll out updated Minimum Standards, Rules and Regulations, and rates and charges following approval from Airport Commission and City Council.
- Begin design and construction of eight until T-hangar complex utilizing TxDOT grant funds.
- Design and rollout updated standalone Airport website.
- Design and distribute marketing collaterals.
- Update Airport Hazard Zoning ordinance and create Airport Compatible Land Use Zoning plan.

Department Detail

Fund 680 - Municipal Airport Fund
Department 250 - Airport Administration

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
52110	Telephone	-	-	-	-	0.0%
52140	Power & Light	-	17,000	17,000	17,000	0.0%
52160	Professional Services	327,111	333,653	337,853	344,610	3.3%
52660	Repairs-Building & Equipment	-	-	-	-	
	Total Contracted Services	327,111	350,653	354,853	361,610	3.1%
53150	Supplies-Other	357	4,000	4,000	6,000	50.0%
53300	Repairs-Vehicles & Equipment	-	-	-	-	0.0%
	Total Materials and Supplies	357	4,000	4,000	6,000	50.0%
54160	Insurance	-	4,000	4,000	4,000	0.0%
54340	Professional Development	-	-	-	-	0.0%
54165	Income Incentives	59,353	32,895	40,772	47,551	44.6%
54750	Bank Charges	-	-	-	-	0.0%
54800	Indirect Costs - Fund 100	-	-	-	-	0.0%
	Total Other Charges	59,353	36,895	44,772	51,551	39.7%
58670	Oper Trsf/Fund 670	-	-	-	-	0.0%
	Total Operating Transfers	-	-	-	-	0.0%
Total Municipal Airport Fund		386,822	391,548	403,625	419,161	7.1%

CITY OF SAN MARCOS

2014-15 Annual Budget

WASTE COLLECTION UTILITY FUND

	Actual 2012/2013	Approved 2013/2014	Revised 2013/2014	Proposed 2014/2015
Beginning Fund Balance - Reserved and Unreserved	**954,209**	**1,074,234**	**1,074,234**	**1,115,315**
Operating Revenues				
Residential Garbage Collection Fee	1,616,011	1,708,807	1,736,201	1,873,205
Penalties	49,596	61,429	64,059	64,059
Recycling Collection Fee	860,768	809,774	890,224	890,224
Other Revenue	47,702	45,000	45,000	45,000
Total Operating Revenue	**2,574,077**	**2,625,010**	**2,735,484**	**2,872,488**
Total Funds Available	**3,528,286**	**3,699,244**	**3,809,718**	**3,987,803**
Operating Expenses				
Personnel Services	85,164	122,315	122,315	124,778
Contracted Services	2,327,101	2,432,055	2,494,230	2,707,175
Materials and Supplies	4,407	21,853	21,853	22,000
Other Charges	35,668	56,005	56,005	53,260
Operating / Administrative Transfers	-	-	-	-
Total Operating Expenses	**2,452,340**	**2,632,228**	**2,694,403**	**2,907,213**
Capital Improvemements	1,712	500,000	-	500,000
Ending Unreserved Fund Balance	**1,074,234**	**567,016**	**1,115,315**	**580,590**
Fund Balance as a Percentage of Operating Expenses	43.80%	21.54%	41.39%	19.97%

Solid Waste Collection

Solid Waste	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Assistant Director of Community Services	0	0.33	0.33	0.33	0.33	0.33	0.33	0.33
Solid Waste Program Coordinator	1	1	1	1	0.50	0.50	1.00	1.00
Administrative Assistant	1.00	1	0	0	0.50	0.50	0.00	0.00
Total	2.33	2.33	1.33	1.33	1.33	1.33	1.33	1.33

Expenses by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	85,164	122,315	122,315	124,778
Contracted Services	2,327,101	2,432,055	2,494,230	2,707,175
Materials and Supplies	4,407	21,853	21,853	22,000
Other Charges	35,668	56,005	56,005	53,260
Capital Outlay	1,712	0	0	0
Operating Transfers	0	0	0	0
Total	2,454,052	2,632,228	2,694,403	2,907,213

Department Detail

Fund 685 - Waste Collection Utility Fund
Department 257 - Other Charges

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	61,727	78,553	78,553	82,725	5.3%
51110	Workmen'Scompensation	43	56	56	85	51.8%
51120	Overtime	250	5,665	5,665	5,835	3.0%
51190	Medicare	934	1,238	1,238	1,301	5.1%
51200	City Fica	3,858	5,291	5,291	5,565	5.2%
51210	City Tmrs	11,801	15,055	15,055	16,224	7.8%
51220	City Medical/Hospital Insuranc	4,919	13,808	13,808	9,424	-31.8%
51300	Stability Pay	632	340	340	388	14.1%
51320	Market - Merit: Non-Civil Ser	-	2,309	2,309	2,432	5.3%
51350	Car Allowance	1,000	-	-	800	100.0%
	Total Personnel Services	85,164	122,315	122,315	124,778	2.0%
52100	Printing & Publications	2,054	2,000	2,000	2,500	25.0%
52110	Telephone	258	1,980	1,980	2,160	9.1%
52160	Professional Services	-	3,600	3,600	3,600	0.0%
52205	Househld Haz Waste Prog	-	-	-	-	0.0%
52250	Garbage Contract - Residential	2,117,197	2,191,445	2,255,432	2,459,641	12.2%
52260	Garbage Collect-Landfill Reser	-	-	-	-	0.0%
52270	Garbage Contract - Recycle Pic	158,222	158,875	157,064	165,274	4.0%
52275	Multi Family Recycling	-	-	-	-	0.0%
52300	Contracted Services	43,104	65,000	65,000	65,000	0.0%
52390	Maint Contract-Office Equip	695	2,155	2,155	2,000	-7.2%
52650	Repairs-Communications	-	-	-	-	
52760	Environmental Services	5,570	7,000	7,000	7,000	0.0%
	Total Contracted Services	2,327,101	2,432,055	2,494,230	2,707,175	11.3%
53150	Supplies-Other	4,067	20,000	20,000	20,000	0.0%
53160	Supplies-Office	340	1,000	1,000	1,000	0.0%
53180	Postage	-	853	853	1,000	17.2%
	Total Materials and Supplies	4,407	21,853	21,853	22,000	0.7%
54140	Dues & Subscriptions	439	525	525	350	-33.3%
54275	Administrative Fee	-	2,115	2,115	2,000	-5.4%
54340	Professional Development	1,676	2,115	2,115	1,760	-16.8%
54342	Meals	563	1,200	1,200	480	-60.0%
54343	Travel	331	4,550	4,550	3,170	-30.3%
54740	Bad Debt	32,529	45,000	45,000	45,000	0.0%
54910	Safety Items	129	500	500	500	0.0%
	Total Other Charges	35,668	56,005	56,005	53,260	-4.9%
61100	Miscellaneous Equipment	1,712	500,000	-	-	-100.0%
	Total Capital Outlay	1,712	500,000	-	-	-100.0%
58100	Oper Trsf/Fund 100	-	-	-	-	0.0%
					-	0.0%
	Total Operation Transfers	-	-	-	-	0.0%
Total Solid Waste Collection Utility Fund		2,454,052	3,132,228	2,694,403	2,907,213	-7.2%

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CITY OF SAN MARCOS

2014-15 Annual Budget

TRANSIT FUND

	Actual 2012/2013	Approved 2013/2014	Revised 2013/2014	Proposed 2014/2015
Beginning Fund Balance - Reserved and Unreserved	**-**	**74,761**	**74,761**	**74,761**
Operating Revenues				
Federal Transit Funds	-	-	-	-
State Transit Funds	-	-	-	-
Fare Revenue	-	-	-	-
Other Revenue	-	-	-	-
Total Operating Revenue	**-**	**-**	**-**	**-**
Operating Transfer - General Fund	327,152	326,114	326,114	451,114
Total One-Time Operating Revenues	**327,152**	**326,114**	**326,114**	**451,114**
Total Funds Available	**327,152**	**400,875**	**400,875**	**525,875**
Operating Expenses				
Personnel Services	40,378	21,107	21,107	69,301
Contracted Services	211,208	302,007	302,007	396,000
Materials and Supplies	55	3,000	3,000	3,000
Other Charges	750	-	-	3,500
Total Operating Expenses	**252,391**	**326,114**	**326,114**	**471,801**
Capital Improvemements	-	-		50,000
Ending Unreserved Fund Balance	**74,761**	**74,761**	**74,761**	**4,074**
Fund Balance as a Percentage of Operating Expenses				0.86%

Transit

Transit	Positions				Full Time Equivalent			
	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15	Actual 2012-13	Adopted 2013-14	Actual 2013-14	Proposed 2014-15
Fleet/Facilities/Transit Manager	0	0.33	0.33	0.33	0.33	0.33	0.33	0.33
Transit Admin	1	1	0	0	0.50	0.50	0.00	0.00
GIS Transit Analyst	0	0	1	1	0.00	0.00	0.50	0.50
Total	1	1.33	1.33	1.33	0.83	0.83	0.83	0.83

Expenses by Category

	Actual 2012-13	Original Approved 2013-14	Revised 2013-14	Proposed 2014-15
Personnel Services	40,378	21,107	21,107	69,301
Contracted Services	211,208	302,007	302,007	396,000
Materials and Supplies	55	3,000	3,000	3,000
Other Charges	750	0	0	3,500
Capital Outlay	0	0	0	0
Total	252,391	326,114	326,114	471,801

Department Detail

Fund 688-Transit
Department 258 - Administration

		Actual 2012-13	Original Approved 2013-14	Estimated 2013-14	Proposed 2014-15	% of Change
51100	Salaries	29,382	10,024	10,024	48,832	387.2%
51110	Workmen'Scompensation	85	7	7	291	4054.4%
51120	Overtime	-	-	-	-	0.0%
51190	Medicare	431	146	146	710	386.5%
51200	City Fica	1,706	621	621	3,038	389.2%
51210	City Tmrs	5,702	4,096	4,096	8,938	118.2%
51220	City Medical/Hospital Insuranc	1,993	5,918	5,918	5,890	-0.5%
51300	Stability Pay	380	-	-	167	100.0%
51320	Market - Merit: Non-Civil Ser	-	295	295	1,436	386.7%
51350	Car Allowance	700	-	-		
	Total Personnel Services	40,378	21,107	21,107	69,301	228.3%
52100	Printing & Publications	-	-	-	1,000	100.0%
52110	Telephone	-	-	-	-	0.0%
52160	Professional Services	-	-	-	20,000	100.0%
52535	Local City Route	202,232	300,000	300,000	350,000	16.7%
52530	ADA Paratransit	-	-	-	-	0.0%
52300	Contracted Services	8,976	2,007	2,007	25,000	1145.6%
	Total Contracted Services	211,208	302,007	302,007	396,000	31.1%
53150	Supplies-Other	-	1,000	1,000	1,000	0.0%
53160	Supplies-Office	55	1,000	1,000	1,000	0.0%
53180	Postage	-	1,000	1,000	1,000	0.0%
	Total Materials and Supplies	55	3,000	3,000	3,000	0.0%
54140	Dues & Subscriptions	413	-	-	-	0.0%
54340	Professional Development	255	-	-	1,000	100.0%
54342	Meals	82	-	-	500	100.0%
54343	Travel	-	-	-	2,000	100.0%
	Total Other Charges	750	-	-	3,500	100.0%
Total Transit Fund		252,391	326,114	326,114	471,801	44.7%

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CITY OF SAN MARCOS

2014-15 Annual Budget

CEMETERY PERPETUAL CARE TRUST FUND

	Actual 2012/2013	Approved 2013/2014	Revised 2013/2014	Proposed 2014/2015
Beginning Unreserved Fund Balance	**1,039,799**	**1,048,300**	**1,048,300**	**1,056,300**
Operating Revenues				
Interest Income	5,894	5,000	5,000	5,000
Perpetual Care Sales	2,607	10,000	3,000	3,000
Total Operating Revenues	**8,501**	**15,000**	**8,000**	**8,000**
Total Funds Available	**1,048,300**	**1,063,300**	**1,056,300**	**1,064,300**
Operating Expenditures				
Operating Transfers	-	-	-	-
Total Operating Expenditures	**-**	**-**	**-**	**-**
Ending Unreserved Fund Balance	**1,048,300**	**1,063,300**	**1,056,300**	**1,064,300**
Fund Balance as a Percentage of Total Expenditures	100.00%	100.00%	100.00%	100.00%

THE CITY OF
SAN MARCOS

Executive Summary

Capital Improvements Program

Section 7.02 of the San Marcos City Charter requires the Planning and Zoning Commission to submit annually to the City Council, not less than 120 days prior to the beginning of the fiscal year, a list of recommended capital improvements found necessary or desirable. In accordance with the city's commitment to best business practices, and pursuant to the charter requirement, the city has established an on-going ten-year Capital Improvements Program (CIP) to plan for capital expenditures and identify funding sources for these projects.

The CIP is a budgetary tool for community decision-makers and suggests a variety of possible project funding sources, ranging from operating budgets, state and federal grants, to future voter approved bond programs. The CIP also suggests the particular year in which projects might be authorized. Since the first year of each CIP cycle is predominately adopted as part of the upcoming fiscal year's expenditures, it is important that the list of first year projects accurately reflects the goals and priorities of the City Council and the capacity of the city to provide the funding. The nine subsequent years in the document are utilized for planning purposes only.

A CIP project generally involves a capital expenditure of public funds, beyond maintenance and operating cost, for the acquisition, construction or improvement of a needed physical facility.

CIP Process

February - City Council Budget Workshop. The City Council adopts a budget policy statement that includes their priorities for the upcoming fiscal year.

February / March - Meeting is held with the Council of Neighborhood Associations to kick-off the Capital Improvements Plan process. The purpose of the meeting is to report on the status of the current CIP and to solicit ideas and suggestions for new projects. All suggestions are compiled and distributed to appropriate city personnel for evaluation and possible inclusion in the upcoming CIP.

March / April - Department Heads prepare their project submittals for inclusion in the CIP. Project Input Forms are compiled by the Planning and Development Services Department and the draft CIP is assembled.

April - The Administrative Review Committee reviews the draft CIP. This committee consists of the City Manager, Deputy City Manager, and the Directors of Finance and Planning and Development Services. The purpose of this review is to evaluate project proposals, coordinate the timing of projects, review funding proposals.

May - Planning and Zoning Commission review. Workshops are held to discuss project proposals and public hearings are held to solicit participation and comments.

June - City Council receives CIP recommendation and incorporates year one into the upcoming budget development process.

City Council Priorities

Each year the CIP reflects the priorities established by the City Council in their budget policy statement. Past CIP's have indicated a strong City Council commitment to upgrading and building the city's water and wastewater systems, and building new facilities to provide better services to the public. Projects such as the new surface water treatment plant reduced the city's dependence on underground water from the Edwards Aquifer. The reconstruction and upgrading of the wastewater treatment plant increased the capacity of the facility and improved the quality of the discharge into the San Marcos River. These and other projects, such as the construction of a new library, fire station, and activity center, were all CIP projects that evolved from a conceptual stage to the fully funded and ready to be bid stage in the first year of the CIP.

The Capital Improvements Program for Fiscal Years 2008/09 to 2016/17 recognizes City Council priorities and demonstrates a commitment to address the growth-related challenges facing the community. Growth issues, the economy, and the quality of life of the citizens are all impacted by the effectiveness of the city's thoroughfare system, and the CIP reflects a focus of future financial resources toward street and drainage projects.

Funding Sources

A variety of funding sources are identified in the CIP. Time constraints, previous commitments, voter approvals, revenues, and fund balances can determine which of the various sources is most appropriate for a particular project. The following definitions were utilized to determine the project funding recommendations contained in the CIP:

General Obligation Bonds (GO's) – Bonds that finance a variety of public projects such as streets, buildings, and capital improvements. GO's are backed by the full faith and credit of the government entity and are repaid through assessment of a property tax levy. GO's are issued only after receiving voter approval.

Certificates of Obligation (CO's) – Debt instruments used to finance capital improvement projects. CO's are backed by the full faith and credit of the government entity and are fully payable from a property tax levy. CO's differ from GO's in that they are approved by the City Council and are not voter approved.

Revenue Bond – Bonds whose principal and interest are payable exclusively from user fees. Revenue bonds are backed by the full faith and credit of the government entity.

General Fund – The general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is used as a funding source for projects related to streets, public buildings, parks, and other capital improvements for the general use of the citizenry.

Electric Utility Fund – The fund used to account for operations financed through the sale of electricity. The Electric Utility Fund is used as a funding source for projects related to the electric distribution system.

Water/Wastewater Utility Fund – The fund used to account for operations financed through the sale of water and wastewater treatment. The Water/Wastewater Utility Fund is used as a funding source for projects related to the water and wastewater system.

Grants – Contributions or gifts of cash or other assets from another governmental agency or foundation to be used for a specific purpose, activity or facility.

Operating Budget Impact

The Capital Improvements Program is primarily funded through the issuance of general obligation bonds, revenue bonds, certificates of obligation and grants from external agencies. Funding through annual budget appropriations is rare and used for smaller projects that can be completed within a fiscal year or shortly thereafter. The majority of projects within the CIP are for infrastructure construction, reconstruction and improvements. The operational impact of these projects is minimal other than incorporating those projects into ongoing maintenance and upkeep with other infrastructure assets. Those projects that will affect operation budgets are identified and quantified.

The first year of the CIP is funded through the issuance of debt. The corresponding principal and interest payments are budgeted within the respective fund. Other than debt service payments, there are no other budgeted amounts for operations unless specifically identified. It is rare that a CIP will cause an significant increase in operational expenses. Most operational budgets are increased because of other factors. Although conceptually a physical improvement should reduce operational expenses for repair, the likelihood is that the operational expense will remain budgeted for other needed repair expenses.

Operational impacts for CIP projects listed in years two through ten are estimates and will not impact the adopted budget. These future operational impacts are for planning purposes only and are used to evaluate whether a project receives appropriation.

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CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

WATER RATE – SCHEDULE UW-1
(URBAN CUSTOMERS)

Applicable:

To any customer served through a single meter for water usage within the corporate limits of the City. Service will be furnished under this rate schedule subject to the established rules and regulations of the City covering this type of service.

Rate:

UW-1A: 5/8-3/4 Inch Water Meter:

Minimum Charge - $18.50
0 gallons to 6,000 gallons - $3.10 per 1,000 gallons or fraction thereof.
6,001 gallons to 9,000 gallons - $5.43 per 1,000 gallons or fraction thereof.
9,001 gallons to 12,000 gallons - $6.20 per 1,000 gallons or fraction thereof.
12,001 gallons to 20,000 gallons - $6.98 per 1,000 gallons or fraction thereof.
20,001 gallons to 50,000 gallons - $7.75 per 1,000 gallons or fraction thereof
Over 50,000 gallons - $9.30 per 1,000 gallons or fraction thereof.

UW-1B:1-Inch Water Meter:

Minimum Charge - $46.25
0 gallons to 4,000 gallons -$2.00 per 1,000 gallons or fraction thereof.
4,001 gallons to 10,000 gallons - $2.40 per 1,000 gallons or fraction thereof.
10,001 gallons to 25,000 gallons - $6.00 per 1,000 gallons or fraction thereof.
Over 25,000 gallons - $6.80 per 1,000 gallons or fraction thereof.

UW-1C: 1-1/2 Inch Water Meter:

Minimum Charge - $92.50
0 gallons to 8,000 gallons - $2.00 per 1,000 gallons or fraction thereof.
8,001 gallons to 10,000 gallons - $2.40 per 1,000 gallons or fraction thereof.
10,001 gallons to 25,000 gallons - $6.00 per 1,000 gallons or fraction thereof.
Over 25,000 gallons - $6.80 per 1,000 gallons or fraction thereof.

UW-1D: 2-Inch Water Meter and greater:

Minimum Charge - $148.00
0 gallons to13,000 gallons - $2.00 per 1,000 gallons or fraction thereof.
13,001 gallons to 25,000 gallons - $6.00 per 1,000 gallons or fraction thereof.
Over 25,000 gallons - $6.80 per 1,000 gallons or fraction thereof.

Single Point of Delivery:

The above rates are based upon the supply of water to the entire premises through a single delivery and metering point. A separate supply of water for the same consumer at other points of consumption shall be separately metered and billed.

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

WATER RATE – SCHEDULE RW-1
(RURAL CUSTOMERS)

Applicable:

To any customer served through a single meter for water usage outside the corporate limits of the City. Service will be furnished under this rate schedule subject to the established rules and regulations of the City covering this type of service.

Rate:

RW-1A: 5/8-3/4 Inch Water Meter:

Minimum Charge - $23.13
0 gallons to 6,000 gallons - $3.88 per 1,000 gallons of fraction thereof.
6,001 gallons to 9,000 gallons - $6.78 per 1,000 gallons of fraction thereof.
9,001 gallons to 12,000 gallons - $7.75 per 1,000 gallons or fraction thereof.
12,001 gallons to 20,000 gallons - $8.72 per 1,000 gallons or fraction thereof.
20,001 gallons to 50,000 gallons - $9.69 per 1,000 gallons or fraction thereof
Over 50,000 gallons - $11.63 per 1,000 gallons or fraction thereof.

RW-1B: 1-Inch Water Meter:

Minimum Charge - $57.81
0 gallons to 4,000 gallons -$2.50 per 1,000 gallons or fraction thereof
4,001 gallons to 10,000 gallons - $3.00 per 1,000 gallons or fraction thereof.
10,001 gallons to 25,000 gallons - $7.50 per 1,000 gallons or fraction thereof.
Over 25,000 gallons - $8.50 per 1,000 gallons or fraction thereof.

RW-1C: 1-1/2 Inch Water Meter:

Minimum Charge - $115.63
0 gallons to 8,000 gallons - $2.50 per 1,000 gallons or fraction thereof
8,001 gallons to 10,000 gallons - $3.00 per 1,000 gallons or fraction thereof.
10,001 gallons to 25,000 gallons - $7.50 per 1,000 gallons or fraction thereof.
Over 25,000 gallons - $8.50 per 1,000 gallons or fraction thereof.

RW-1D: 2-Inch Water Meter and greater:

Minimum Charge - $185.00
0 gallons to13,000 gallons - $2.50 per 1,000 gallons or fraction thereof
13,001 gallons to 25,000 gallons - $7.50 per 1,000 gallons or fraction thereof.
Over 25,000 gallons - $8.50 per 1,000 gallons or fraction thereof.

Single Point of Delivery:

The above rates are based upon the supply of water to the entire premises through a single delivery and metering point. A separate supply of water for the same consumer at other points of consumption shall be separately metered and billed.

CITY OF SAN MARCOS

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WATER RATE – SCHEDULE LL-1
(LIFE LINE CUSTOMERS)

Applicable:

To any urban/rural customer who qualifies for financial assistance under the rules, regulations or guidelines promulgated by Community Action, Inc. of Hays, Caldwell and Blanco Counties.

LLW-1: 5/8 - 3/4 inch water meter (Urban)

First 6,000 gallons - Minimum Charge $18.50
6,001 gallons to 9,000 gallons - $5.43 per 1,000 gallons of fraction thereof.
9,001 gallons to 12,000 gallons - $6.20 per 1,000 gallons or fraction thereof.
12,001 gallons to 20,000 gallons - $6.98 per 1,000 gallons or fraction thereof.
20,001 gallons to 50,000 gallons - $7.75 per 1,000 gallons or fraction thereof
Over 50,000 gallons - $9.30 per 1,000 gallons or fraction thereof.

LLW-1: 5/8 - 3/4 inch water meter (Rural)

First 6,000 gallons - Minimum Charge $23.13
6,001 gallons to 9,000 gallons - $6.78 per 1,000 gallons of fraction thereof.
9,001 gallons to 12,000 gallons - $7.75 per 1,000 gallons or fraction thereof.
12,001 gallons to 20,000 gallons - $8.72 per 1,000 gallons or fraction thereof.
20,001 gallons to 50,000 gallons - $9.69 per 1,000 gallons or fraction thereof
Over 50,000 gallons - $11.63 per 1,000 gallons or fraction thereof.

All increments over 6,000 gallons to be billed at normal urban*/rural* customer rate.

Single Point of Delivery:

The above rates are based upon the supply of water to the entire premises through a single delivery and metering point. A separate supply of water for the same consumer at other points of consumption shall be separately metered and billed.

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

WASTEWATER RATE – SCHEDULE US-1
(URBAN CUSTOMERS)

Applicable:

To any customer using wastewater services and being served through a single water meter, unless wastewater is separately measured, and within the corporate limits of the City. Service will be furnished under this rate schedule subject to the established rules and regulations of the City covering this type of service.

Rate:

US-1A:5/8-3/4 Inch Water Meter:

First 2,000 gallons - $23.56 Minimum Bill.
Over 2,000 gallons - $6.79 per 1,000 gallons or fraction thereof.

US-1B: 1-Inch Water Meter:

First 4,000 gallons - $47.06 Minimum Bill.
Over 4,000 gallons - $6.79 per 1,000 gallons or fraction thereof.

US-1C: 1-1/2 Inch Water Meter:

First 8,000 gallons - $94.10 Minimum Bill.
Over 8,000 gallons - $6.79 per 1,000 gallons or fraction thereof.

US-1D: 2-Inch Water Meter and greater:

First 13,000 gallons - $150.59 Minimum Bill.
Over 13,000 gallons - $6.79 per 1,000 gallons or fraction thereof.

Maximum Bill:

No additional charge will be applied to a single-family Residential Customers for volumes in excess of 9,000 gallons for the US-1A, US-1B, US-1C rate categories.

Single Point of Delivery:

The above rates are based upon the supply of water to the entire premises through a single delivery and metering point. A separate supply of water for the same consumer at other points of consumption shall be separately metered and billed.

Optional Methodology for Measurement of Use by Industrial Users:

An industrial user that uses a 2-inch or larger meter may submit a written request for the use of a methodology to determine the amount of wastewater services used other than metering of water or wastewater use. The methodology must be designed to charge the user for actual wastewater service use, and is subject to approval by the Director of Water/ Wastewater Utility Operations. If approved, the methodology will be used for a period of three years, subject to renewal upon submission by the user of a renewal request accompanied by updated methodology information, and approval by the Director of Water/ Wastewater Utility Operations. For this purpose, “industrial user” is defined as a manufacturing or industrial operation.

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

WASTEWATER RATE – SCHEDULE RS-1
(RURAL CUSTOMERS)

Applicable:

To any customer using wastewater services and being served through a single water meter, unless wastewater is separately measured, and within the corporate limits of the City. Service will be furnished under this rate schedule subject to the established rules and regulations of the City covering this type of service.

Rate:

RS-1A:5/8-3/4 Inch Water Meter:

First 2,000 gallons - $29.46 Minimum Bill.
Over 2,000 gallons - $8.48 per 1,000 gallons or fraction thereof.

RS-1B: 1-Inch Water Meter:

First 4,000 gallons - $58.82 Minimum Bill.
Over 4,000 gallons - $8.48 per 1,000 gallons or fraction thereof.

RS-1C: 1-1/2 Inch Water Meter:

First 8,000 gallons - $117.63 Minimum Bill.
Over 8,000 gallons - $8.48 per 1,000 gallons or fraction thereof.

RS-1D: 2-Inch Water Meter and greater:

First 13,000 gallons - $188.23 Minimum Bill.
Over 13,000 gallons - $8.48 per 1,000 gallons or fraction thereof.

Maximum Bill:

No additional charge will be applied to a single-family Residential Customers for volumes in excess of 9,000 gallons for the RS-1A, RS-1B, RS-1C rate categories.

Single Point of Delivery:

The above rates are based upon the supply of water to the entire premises through a single delivery and metering point. A separate supply of water for the same consumer at other points of consumption shall be separately metered and billed.

Optional Methodology for Measurement of Use by Industrial Users:

An industrial user that uses a 2-inch or larger meter may submit a written request for the use of a methodology to determine the amount of wastewater services used other than metering of water or wastewater use. The methodology must be designed to charge the user for actual wastewater service use, and is subject to approval by the Director of Water/ Wastewater Utility Operations. If approved, the methodology will be used for a period of three years, subject to renewal upon submission by the user of a renewal request accompanied by updated methodology information, and approval by the Director of Water/ Wastewater Utility Operations. For this purpose, “industrial user” is defined as a manufacturing or industrial operation.

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

WASTEWATER RATE – SCHEDULE LL-1
(LIFE LINE CUSTOMERS)

Applicable:

To any urban/rural customer who qualifies for financial assistance under the rules, regulations or guidelines promulgated by Community Action, Incorporated of Hays, Caldwell and Blanco Counties.

Rate:

LLW-1: 5/8 - 3/4 inch water meter
Maximum bill - $23.56 (Urban)
Maximum bill - $29.46 (Rural)

Single Point of Delivery:

The above rates are based upon the supply of water to the entire premises through a single delivery and metering point. A separate supply of water for the same consumer at other points of consumption shall be separately metered and billed.

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

SEWER SURCHARGE RATE
(SURCHARGE PARTICIPANT LIST CUSTOMERS)

Applicable:

To any non-domestic customer of the City of San Marcos sanitary sewer system that has higher levels of pollutants in their sewage waste than those contained in normal domestic waste and placed on the surcharge participant list. A customer on the surcharge participant list will have a sewer surcharge added to their monthly sewer bill.

Surcharge Rate:

COD Concentration (Milligram per Liter)
351 to 500 - $0.092 per pound.
501 to 600 - $0.153 per pound.
Over 600 - $0.32 per pound.

The rate is not incremental: The COD reading will determine the surcharge rate for a customer's entire discharge.

Surcharge Computation:

S = V * 8.34 * (COD-350) * Surcharge Rate

Definitions:

S – Surcharge in dollars that will appear on the monthly billing to customer.
V – Volume of monthly water usage in millions of gallons based upon the most recent twelve months average, or a minimum of six months average for new customers.
8.34 – Weight in pounds of a gallon of water.
COD (Chemical Oxygen Demand) – A measure of wastewater quality in milligrams per liter.
350 – Threshold level of COD for sewer surcharge.

City of San Marcos

2014-15 Annual Budget

Drainage Utility Rates

Proposed Commercial Rate:

$7.08 per equivalent residential unit (ERU) per month. One ERU for commercial land use is determined to be 2,250 square feet of impervious cover.

Proposed Residential Rate:

Category	Lot Size	Drainage Charge
Residential - Small lot	0 - 6,000 square feet	$4.42 per month
Residential - Average lot	6,001 - 12,000 square feet	$7.08 per month
Residential - Large lot	Greater than 12,000 square feet	$8.11 per month

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

ELECTRIC UTILITY RATES

Residential Rates

Customer Charge:	Single or Three Phase Service	$9.29
Energy Charge:	All Metered kWh, per kWh	$0.02080

Small General Service Rates

Customer Charge:	Single or Three Phase Service	$10.92
Energy Charge:	All Metered kWh, per kWh	$0.02080

Medium General Service Rates

Customer Charge:	Single or Three Phase Service	$49.14
Demand Charge:	All kW of billing demand, per kW	$3.61
Energy Charge:	All Metered kWh, per kWh	$0.01020

Large General Service Rates

Primary Voltage: (Greater than 600 volts, but less than 69,000 volts)

Customer Charge:	Single or Three Phase Service	$764.80
Demand Charge:	All kW of billing demand, per kW	$3.17
Energy Charge:	All Metered kWh, per kWh	$0.00810

Secondary Voltage: (Less than 600 Volts)

Customer Charge:	Single or Three Phase Service	$218.40
Demand Charge:	All kW of billing demand, per kW	$3.44
Energy Charge:	All Metered kWh, per kWh	$0.01020

Standard Power Cost Recovery Factor (PCRF) and Choose to Renew PCRF rates apply to Residential, Small General Service and Medium General Service customers.

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

A BRIEF DESCRIPTION OF LOCAL ORDINANCE AND STATE LAW

Proceedings to File a Budget:

30 days prior to the time City Council sets the Tax Levy-the City Manager will file with the City Secretary a Proposed Budget (See Sec. 8.02)

At the meeting City Council receives the Budget-Council shall fix a place and time for a public hearing on the proposed budget and cause it to be published in a local general circulation newspaper. (See 8.07 and 102.006 of the State Law)

Public Hearings:

At the Public Hearing, all interested persons shall be given an opportunity to be heard. (See Sec 8.07 and 102.006 of the State Law)

At a separate hearing, Council holds a public hearing on the property tax rate.

Adoption of the Budget:

After 14 days have lapsed since the public hearing on the budget, the City Council may adopt the budget and tax levying ordinances. (See Sec 8.09)

(Note: The Budget must be 15 days prior to the expiration of the current fiscal year; otherwise, the existing budget and tax levying ordinances become the ensuing fiscal year's budget and tax levying ordinances.) (See Sec 8.10)

Filing of the Budget:

The budget is to be filed with the County Clerk as prescribed by state law following adoption by City Council. (See Sec 8.11 and 102.011 of the State Law)

City of San Marcos

2014-15 Annual Budget

General Governmental Revenue by Source
Last Ten Fiscal Years

Fiscal Year	Licenses and Permits	Intergov-ernmental Revenue	Charges for Services	Fees and Penalties	Miscell-aneous Revenue	Tax Revenue	Total Revenue*
2004	716,219	2,728,441	3,922,202	1,099,498	1,391,834	28,380,291	38,238,485
2005	854,818	1,989,677	4,413,393	1,331,391	2,109,693	22,993,824	33,692,796
2006	930,496	2,942,569	4,539,296	1,404,734	355,039	33,532,369	45,307,524
2007	688,943	10,050,033	4,673,630	1,450,558	508,716	35,610,380	55,727,936
2008	813,976	4,168,351	4,941,970	1,504,429	955,223	39,303,487	54,277,765
2009	847,678	10,925,601	4,978,075	1,722,705	4,930,433	33,617,042	57,021,534
2010	821,853	5,254,713	4,954,980	1,851,308	2,727,638	36,401,012	52,011,504
2011	994,123	3,354,206	5,021,489	1,720,669	1,610,951	37,858,603	50,560,041
2012	1,039,855	11,443,228	5,235,552	1,738,142	1,719,287	39,630,897	60,806,961
2013	2,194,788	9,002,953	5,333,670	1,641,420	2,113,478	42,925,701	63,212,010

* Includes revenue of the General, Special Revenue, Debt Service, Capital Projects, and Permanent Funds.

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS

Fiscal Year	General Government	Public Safety	Community Service	Debt Service	Capital Outlay	Total Expenditures*
2004	10,594,041	11,204,984	6,911,640	4,804,114	5,293,105	38,807,884
2005	12,971,819	12,057,544	6,876,302	4,768,888	8,588,886	45,263,439
2006	11,095,617	12,558,996	7,410,044	5,185,178	7,394,546	43,644,381
2007	17,011,106	13,355,986	8,362,801	6,022,980	17,832,454	62,585,327
2008	15,66l3,181	15,833,503	8,542,826	9,656,828	26,710,357	76,406,695
2009	14,983,807	16,962,418	8,071,623	12,008,742	27,655,480	79,682,070
2010	14,548,005	18,997,394	9,549,374	11,230,663	30,093,216	84,418,652
2011	15,750,709	20,291,056	9,453,846	12,374,097	15,259,308	73,129,016
2012	16,595,158	20,527,494	9,305,394	12,772,503	9,225,694	68,426,243
2013	16,234,004	22,636,788	12,507,187	12,745,843	13,091,604	77,215,426

* Includes expenditures of the General, Special Revenue, Debt Service and Capital Projects Funds.

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

TAX REVENUE BY SOURCE
LAST TEN FISCAL YEARS

Fiscal Year	Total Taxes	General Property Taxes-Includes Delinquent Interest and Penalties	Sales Taxes	Franchise Taxes	Other Taxes *	Mixed Drink Tax
2004	28,380,291	8,393,346	13,392,833	5,519,858	910,742	163,512
2005	30,109,095	8,622,198	14,037,501	6,242,627	1,034,143	172,626
2006	33,532,369	9,398,552	16,232,402	6,954,442	1,216,922	191,823
2007	34,505,803	9,590,359	16,517,956	6,783,349	1,448,101	211,795
2008	39,303,487	11,561,636	18,347,135	7,463,804	1,698,905	232,007
2009	34,300,653	12,102,219	17,989,392	1,036,785	2,927,368	244,889
2010	36,401,012	14,325,877	18,398,707	1,210,874	2,198,965	266,589
2011	37,858,603	14,260,359	19,854,399	1,184,223	2,296,276	263,346
2012	39,630,897	14,514,084	21,079,582	1,282,507	2,510,750	243,974
2013	42,925,700	152,271,649	22,852,364	1,703,869	2,805,274	292,544

Note: These revenues include those of the General, Debt Service and Hotel Occupancy Tax Funds.

* Includes Hotel Occupancy Tax

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year Ended	Taxes Levied for the Fiscal Year	Collected With the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2004	8,198,030	$ 7,904,217	96.42%	261,522	$ 8,165,739	99.61%
2005	8,503,149	$ 8,363,474	98.36%	125,604	$ 8,489,078	99.83%
2006	8,796,101	$ 8,620,179	98.00%	160,552	$ 8,780,731	99.83%
2007	9,590,359	$ 9,455,292	98.59%	117,077	$ 9,572,369	99.81%
2008	11,451,045	$ 11,291,991	98.61%	133,681	$ 11,425,672	99.78%
2009	12,147,748	$ 11,964,114	98.49%	161,450	$ 12,125,564	99.82%
2010	14,099,916	$ 13,907,121	98.63%	160,613	$ 14,067,734	99.77%
2011	13,970,763	$ 13,809,687	98.85%	129,148	$ 13,938,835	99.77%
2012	14,396,631	$ 14,265,714	99.09%	82,405	$ 14,348,119	99.66%
2013	15,105,625	$ 14,978,410	99.15%	-	$ 14,978,410	99.16%

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

	Real Property		Personal Property		Total		Ratio of Total Assessed to Total Estimated
Tax Year	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Actual Value
2004	1,662,822,489	1,662,822,489	390,220,742	390,220,742	2,053,043,231	2,053,043,231	100%
2005	1,388,279,224	1,388,279,224	418,678,715	418,678,715	372,839,529	1,434,118,410	100%
2006	1,939,132,089	1,939,132,089	441,477,940	441,477,940	340,976,008	2,039,634,021	100%
2007	1,989,713,898	1,989,713,898	440,441,736	440,441,736	263,175,949	2,166,979,685	100%
2008	2,179,929,050	2,179,929,050	477,501,560	477,501,560	380,495,763	2,276,934,847	100%
2009	2,508,719,271	2,508,719,271	499,821,131	499,821,131	385,175,216	2,623,365,186	100%
2010	2,401,078,222	2,401,078,222	538,901,712	538,901,712	435,944,478	2,504,035,456	100%
2011	2,452,170,753	2,452,170,753	548,200,983	548,200,983	367,414,019	2,452,170,753	100%
2012	2,456,366,767	2,456,366,767	595,247,414	595,247,414	205,308,589	2,846,305,592	100%
2013	2,676,859,874	2,676,859,874	631,435,988	631,435,988	214,525,982	3,093,769,880	100%

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

PROPERTY TAX RATES AND TAX LEVIES AND ALL OVERLAPPING GOVERNMENTS (PER $100 OF ASSESSED VALUE) LAST TEN FISCAL YEARS

Tax Rates by Jurisdiction

Fiscal Year	City		School District		County		Other (Special Road)	
	Ratio	Rate	Ratio	Rate	Ratio	Rate	Ratio	Rate
2004	100%	0.4710	100%	1.6000	100%	0.3751	100%	0.0710
2005	100%	0.4710	100%	1.7300	100%	0.3920	100%	0.0710
2006	100%	0.4702	100%	1.7000	100%	0.3790	100%	0.0710
2007	100%	0.5302	100%	1.3700	100%	0.3714	100%	0.0860
2008	100%	0.5302	100%	1.3700	100%	0.3714	100%	0.0801
2009	100%	0.5302	100%	1.3700	100%	0.4181	100%	0.0511
2010	100%	0.5302	100%	1.3500	100%	0.4248	100%	0.0444
2011	100%	0.5302	100%	1.3500	100%	0.4248	100%	0.0444
2012	100%	0.5302	100%	1.3500	100%	0.4252	100%	0.0438
2013	100%	0.5302	100%	1.4141	100%	0.4252	100%	0.0438

Tax Levies by Jurisdiction

Fiscal Year	City	School District	County	Other (Special Road)
2004	8,198,030	38,000,722	23,368,858	4,386,297
2005	8,503,149	41,954,674	26,638,112	4,785,562
2006	8,602,178	43,618,285	28,011,212	5,003,611
2007	9,590,359	46,711,271	31,123,253	5,731,207
2008	11,451,045	42,972,268	37,908,322	8,047,902
2009	13,817,898	44,729,436	45,182,723	5,490,118
2010	13,847,747	45,230,210	46,419,407	4,822,092
2011	14,313,845	45,305,383	47,750,395	4,911,395
2012	15,140,509	46,076,209	47,601,361	4,903,952

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

REVENUE BOND COVERAGE
LAST TEN FISCAL YEARS

Fiscal Year	Gross Revenue	Maintenance and Operation Expense *	Net Revenue Available for Debt Service	Principal	Interest	Total	Coverage
			Water and Wastewater				
2004	19,502,026	11,076,196	8,425,830	2,808,810	1,364,756	4,173,565	2.02 %
2005	21,415,438	11,677,318	9,738,120	3,507,750	1,578,546	5,086,296	1.91 %
2006	26,318,349	12,782,882	13,535,467	3,140,000	3,045,435	6,185,435	2.19 %
2007	24,138,588	17,796,700	6,341,888	3,195,000	3,633,942	6,828,942	.93%
2008	28,352,029	19,568,829	8,783,200	3,620,000	3,383,614	7,003,614	1.25%
2009	26,279,549	19,637,393	6,642,156	4,065,000	4,531,610	8,596,610	.77%
2010	25,241,695	14,630,182	10,611,513	4,585,000	4,626,338	9,211,338	1.15%
2011	26,986,572	14,874,577	12,111,995	4,895,000	5,034,288	9,929,288	1.22%
2012	28,139,268	15,342,453	12,796,815	5,655,000	4,336,835	9,991,835	1.28%
2013	29,743,387	15,927,532	13,815,855	5,825,000	3,930,199	9,755,199	1.42%
			Electric				
2004	33,070,143	31,418,256	1,651,887	910,714	292,778	1,203,493	1.37 %
2005	39,412,677	35,068,455	4,344,222	924,231	279,315	1,203,546	3.61 %
2006	45,564,818	43,679,087	1,885,731	770,000	437,183	1,207,183	1.56 %
2007	45,038,579	40,134,868	4,903,711	790,000	414,457	1,204,457	4.07%
2008	49,787,885	48,713,986	1,073,899	825,000	451,891	1,276,891	.84%
2009	49,461,030	45,689,134	3,771,896	865,000	394,994	1,259,994	2.99%
2010	48,768,174	44,500,751	4,267,423	900,000	364,006	1,264,006	3.38%
2011	48,453,727	42,144,555	6,309,172	980,000	438,706	1,418,706	4.45%
2012	51,783,661	44,236,219	7,547,442	1,035,000	560,859	1,595,859	4.73%
2013	48,848,992	43,237,059	5,611,933	1,180,000	596,376	1,776,376	3.16%

* These expenses do not include depreciation expense.

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

REVENUE BOND COVERAGE
LAST TEN FISCAL YEARS

Fiscal Year	Gross Revenue	Maintenance and Operation Expense *	Net Revenue Available for Debt Service	Principal	Interest	Total	Coverage
			Drainage				
2005	878,012	313,785	564,227	70,000	267,658	337,658	1.67%
2006	1,068,207	338,748	729,459	170,000	274,973	444,973	1.64%
2007	1,424,761	577,461	847,300	175,000	266,998	441,998	1.92%
2008	1,373,094	811,057	562,037	315,000	349,000	664,000	.85%
2009	1,390,465	866,427	524,038	350,000	957,806	1,307,806	.40%
2010	1,478,191	871,308	606,883	595,000	786,466	1,381,466	.44%
2011	2,108,913	771,837	1,337,076	730,000	892,251	1,622,251	.82%
2012	2,553,844	1,113,528	1,440,316	775,000	822,308	1,597,308	.90%
2013	2,673,393	1,059,148	1,614,245	800,000	785,000	1,585,000	1.02%

* These expenses do not include depreciation expense.

CITY OF SAN MARCOS
2014-15 ANNUAL BUDGET

BUILDING PERMITS AT MARKET VALUE
LAST TEN FISCAL YEARS

Fiscal Year	Residences	Commercial	Industrial Building	Apartments and Townhouses	Public Buildings	Repairs and Maintenance	Total
2004	20,829,542	7,742,860	0	24,739,979	0	6,418,376	59,730,757
2005	14,497,688	32,071,516	13,200,000	25,724,494	11,982,456	11,328,689	108,804,843
2006	17,801,904	13,315,363	0	0	26,696,000	27,733,497	85,546,764
2007	15,600,385	100,895,334	2,666,667	23,233,333	26,666,667	51,583,767	220,646,153
2008	17,298,636	65,758,513	126,600	29,718,564	3,638,187	1,651,073	118,191,573
2009	20,567,997	64,038,321	112,152	24,846,389	5,387,660	767,017	115,719,536
2010	23,604,379	5,442,000	0	36,803,000	61,226,893	17,195,646	144,271,918
2011	22,094,851	12,420,000	200,000	19,187,176	6,692,709	10,700	60,605,436
2012	30,918,726	24,254,015	0	77,696,592	44,500	0	134,618,763
2013	29,657,470	7,777,822	0	40,000,000	0	150,000	77,585,292

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

CONSTRUCTION PERMITS
LAST TEN FISCAL YEARS

	New Commercial Construction *		New Single-Family Residential Construction *	
Fiscal Year	Number of Permits	Construction Dollar Value	Number of Units	Construction Dollar Value
2004	17	7,742,860	155	20,829,542
2005	85	32,071,516	92	14,497,688
2006	36	40,311,363	103	17,801,904
2007	32	153,462,001	97	15,600,385
2008	17	21,133,200	115	15,492,332
2009	18	24,983,000	135	18,271,217
2010	11	66,668,893	170	23,604,379
2011	52	24,305,000	151	20,522,933
2012	14	16,270,098	208	28,645,682
2013	186	47,777,822	224	29,657,470

Source:

* Construction permits, units and values.
Planning and Development Services Department
Building Inspection Division

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

SUMMARY OF OUTSTANDING WATER/ WASTEWATER UTILITY REVENUE DEBT
AS OF SEPTEMBER 30, 2014

Issue	Purpose	Interest Rate	Amount Issued	Issue Date	Maturity Date	Amount Outstanding
2006 Water & Sewer Revenue Bonds	Water and Sewer system improvements	4.81 %	7,915,000	06/02/2006	08/15/2036	2,615,000
2006A Water & Sewer Revenue Bonds	Water and Sewer system improvements	6.25 %	2,680,000	06/02/2006	08/15/2036	2,410,000
2007 Water & Sewer Revenue Bonds	Water and Sewer system improvements	4.5 %	10,725,000	06/15/2007	08/15/2036	2,160,000
2008 Water & Sewer Revenue Bonds	Water and Sewer system improvements	4.97%	13,915,000	04/02/2008	08/15/2036	12,415,000
2009 Water & Sewer CO's	Water and Sewer system improvements	4.60%	23,455,000	06/15/2009	09/30/2029	8,150,000
2009 Water & Sewer Refunding Bonds	Water and Sewer refunding bonds	3.60%	12,020,000	06/15/2009	09/30/2020	7,005,000
2010 Water & Sewer Build America Bonds	Water and Sewer refunding bonds	3.49%	8,840,000	03/23/2010	09/30/2010	8,765,000
2010 General Obligation Bonds	Water and Sewer refunding bonds	2.70%	3,650,000	11/01/2010	09/30/2023	3,025,000
2011 General Obligation Bonds	Water and Sewer refunding bonds	3.56%	14,800,000	12/06/11	08/15/2031	13,965,000
2012 General Obligation Bonds	Water and Sewer refunding bonds	2.76%	6,905,000	02/29/2012	08/15/2022	6,890,000
2013 General Obligation Taxable	Rater and Sewer Refunding Bonds	1.85%	11,870,000	04/12/2013	08/15/2020	11,675,000
2013 General Obligation Refunding	Water and Sewer refunding Bonds	3.64%	1,935,000	04/12/2013	08/15/2024	545,000
2013 Combination Tax & Revenue	Water and Sewer System Improvement	3.12%	4,315,000	04/12/2013	08/15/2033	4,315,000
2014 Combination Tax & Revenue	Water and Sewer System Improvement	3.07%	4,435,000	05/20/2014	08/15/2034	4,435,000
2014 General Obligation Refunding	Water and Sewer refunding Bonds	2.85%	5,935,000	06/15/2014	08/15/2026	5,935,000
	Total Water/WW Utility Debt		$ 133,395,000			$ 94,305,000

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

SUMMARY OF OUTSTANDING ELECTRIC UTILITY REVENUE DEBT
AS OF SEPTEMBER 30, 2014

Issue	Purpose	Interest Rate	Amount Issued	Issue Date	Maturity Date	Amount Outstanding
2007 B Tax & Revenue CO's	Electric Utility New Lien Revenue Refunding Bonds	4.25%	720,000	06/15/2009	09/30/2026	145,000
2010 Combination Tax & Revenue	Build America Bond-Electric Utility Improvement	3.60%	1,640,000	03/08/2010	08/15/2030	1,390,000
2011 Combination Tax & Revenue	Electric Utility Improvements	3.56%	8,090,000	12/06/2011	08/15/2031	7,890,000
2012 GO Refunding Bonds	Revenue Refunding Bonds	2.76%	4,210,000	02/29/2012	08/15/2022	3,790,000
2013 Combination Tax & Revenue	Electric Utility Improvements	3.12%	3,120,000	04/12/2013	08/15/2033	3,120,000
2013 Utility Revenue Bonds	Electric Utility Improvements	3.80%	18,510,000	08/01/2013	11/01/2033	18,510,000
2014 Combination Tax and Revenue	Electric Utility Improvements	3.07%	1,750,000	05/20/2014	08/15/2034	1,750,000
2014 General Obligation Refunding Bonds	Revenue Refunding Bonds	2.85%	360,000	06/15/2014	08/15/2026	360,000
	Total Electric Utility Debt		$38,400,000			$36,955,000

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

SUMMARY OF OUTSTANDING DRAINAGE UTILITY REVENUE DEBT
AS OF SEPTEMBER 30, 2014

Issue	Purpose	Interest Rate	Amount Issued	Issue Date	Maturity Date	Amount Outstanding
2007 B Combination Tax & Revenue	Constructing, reconstructing and improving drainage system	4.25%	12,235,000	06/15/2007	08/15/2026	340,000
2008 Combination Tax & Revenue	Constructing, reconstructing and improving drainage system	4.79%	11,960,000	04/02/2008	08/15/2027	4,070,000
2009 Combination Tax & Revenue	Constructing, reconstructing and improving drainage system	4.60%	23,455,000	06/15/2009	09/30/2029	4,070,000
2010 Combination Tax & Revenue	Build America Bonds System Improvements	3.60%	1,640,000	03/08/2010	08/15/2030	2,485,000
2010 GO Refunding Bonds	Refunding Bonds	2.70%	3,650,000	11/01/2010	09/30/23	1,915,000
2012 GO Refunding Bonds	Refunding Bonds	2.76%	2,145,000	02/29/2012	08/15/24	2,145,000
2013 Combination Tax & Revenue	System Improvement Bonds	3.12%	930,000	04/12/2013	08/15/2033	930,000
2014 Combination Tax & Revenue	System Improvement Bonds	3.07%	1,600,000	05/20/2014	08/15/2034	1,600,000
2014 General Obligation Refunding Bonds	Refunding Bonds	2.85%	855,000	06/15/2014	08/15/2026	855,000
	Total Drainage Utility Debt		$ 58,470,000			$ 18,410,000

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

WATER/WASTEWATER UTILITY DEBT SERVICE REQUIREMENTS
SEPTEMBER 30, 2014

Fiscal Year		Principal		Interest		Total
2015		6,435,000		3,671,945		10,106,945
2016		6,755,000		3,474,550		10,229,550
2017		6,945,000		3,289,702		10,234,702
2018		7,190,000		3,040,615		10,230,615
2019		7,390,000		2,824,010		10,214,010
2020		7,605,000		2,608,924		10,213924
2021		4,940,000		2,376,904		7,316,904
2022		5,115,000		2,182,741		7,297,741
2023		5,250,000		1,986,481		7,236,481
2024		5,450,000		1,759,325		7,209,325
2025		5,660,000		1,514,106		7,174,106
2026		5,935,000		1,246,931		7,181,931
2027		6,220,000		954,071		7,174,071
2028		2,440,000		645,304		3,085,304
2029		2,550,000		524,541		3,074,541
2030		2,655,000		399,785		3,054,785
2031		1,115,000		261,345		1,376,345
2032		1,165,000		214,477		1,379,477
2033		1,215,000		164,775		1,379,775
2034		950,000		112,405		1,062,405
2035		645,000		68,780		713,780
2036		680,000		35,300		715,300
		94,305,000		33,357,021		127,662,017

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

ELECTRIC UTILITY DEBT SERVICE REQUIREMENTS
SEPTEMBER 30, 2014

Fiscal Year		Principal		Interest		Total
2015		815,000		1,478,123		2,293,123
2016		1,155,000		1,449,535		2,604,535
2017		1,475,000		1,421,598		2,896,598
2018		1,515,000		1,382,348		2,897,348
2019		1,560,000		1,331,460		2,891,460
2020		1,615,000		1,281,610		2,896,610
2021		1,665,000		1,228,630		2,893,630
2022		1,725,000		1,172,680		2,897,680
2023		1,785,000		1,099,465		2,884,465
2024		1,865,000		1,023,873		2,888,873
2025		1,945,000		946,169		2,891,169
2026		2,015,000		867,157		2,882,157
2027		2,105,000		782,549		2,887,549
2028		2,190,000		693,377		2,883,377
2029		2,290,000		597,210		2,887,210
2030		2,390,000		494,793		2,884,793
2031		2,500,000		381,325		2,881,325
2032		2,085,000		261,363		2,346,363
2033		2,190,000		159,800		2,349,800
2034		2,070,000		52,950		2,122,950
		36,955,000		18,106,017		55,061,017

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

DRAINAGE UTILITY DEBT SERVICE REQUIREMENTS
SEPTEMBER 30, 2014

Fiscal Year		Principal		Interest		Total
2015		935,000		800,863		1,735,863
2016		970,000		763,681		1,733,681
2017		1,010,000		732,794		1,742,794
2018		1,040,000		696,359		1,736,359
2019		1,070,000		657,711		1,727,711
2020		1,115,000		621,264		1,736,264
2021		1,155,000		576,850		1,731,850
2022		1,200,000		528,750		1,728,750
2023		1,245,000		479,485		1,724,485
2024		1,315,000		422,267		1,737,267
2025		1,400,000		358,302		1,758,302
2026		1,465,000		290,127		1,755,127
2027		1,545,000		218,544		1,763,544
2028		750,000		142,259		892,259
2029		775,000		104,359		879,539
2030		815,000		65,697		880,697
2031		160,000		20,800		180,800
2032		165,000		15,450		180,450
2033		170,000		9,800		179,800
2034		110,000		3,850		113,850
		18,410,000		7,509,393		25,919,393

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

LIST OF ACRONYMS

CA	Current Assets
CAFR	Comprehensive Annual Financial Report
CDBG	Community Development Block Program
CIP	Capital Improvement Program
CL	Current Liabilities
CO's	Certificates of Obligation Debt
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GBRA	Guadalupe-Blanco River Authority
GFOA	Government Finance Officers Association
GO's	General Obligation Debt
HCTAD	Hays County Tax Appraisal District
I&S	Interest and Sinking
LCRA	Lower Colorado River Authority
NRMSIRs	Nationally Recognized Municipal Securities Information Repositories
O&M	Operations and Maintenance
P&Z	Planning and Zoning Commission
RB's	Revenue Bonds
SEC	Securities and Exchange Commission
SMCISD	San Marcos Independent School District
SMPD	San Marcos Police Department
TML	Texas Municipal League
TSUSM	Texas State University – San Marcos
WIC	Women, Infants and Children Program Fund
W/WW	Water/ Wastewater Utility Fund

CITY OF SAN MARCOS

2014-15 ANNUAL BUDGET

GLOSSARY OF TERMS

ACCOUNT - A code made up of numbers used to classify how specific dollar amounts come into the City or how they are being spent.

ACCRUAL BASIS OF ACCOUNTING – A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

AD VALOREM TAX - A tax levied on the assessed value of real property (also known as "property taxes").

AMORTIZE - To provide for the gradual extinguishment of (as a mortgage) usually by contribution to a sinking fund at the time of each periodic payment.

APPROPRIATION - A specific amount of money authorized by City Council to make expenditures and incur obligations for specific purposes, frequently used interchangeable with "expenditures".

ASSESSED VALUATION - A value that is established for real and personal property for use as a basis for levying property taxes.

AUDIT - A comprehensive examination as to the manner in which the government's resources were actually utilized, concluding in a written report. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations. A performance audit consists of a review of how well the government met its stated goals.

BALANCE SHEET - A financial statement that discloses the assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.

BASIS DIFFERENCES – Differences that arise through the employment of a basis of accounting for budgetary purposes that differs from the basis of accounting prescribed by GAAP for a given fund type.

BASIS OF ACCOUNTING – The timing of recognition, that is, when the effects of transactions or events should be recognized for financial reporting purposes. For example, the effects of transactions or events can be recognized on an accrual basis (that is, when the transactions or events take place), or on a cash basis (that is, when cash is received or paid). Basis of accounting is an essential part of measurement focus because a particular timing of recognition is necessary to accomplish a particular measurement focus.

BOND - A written promise to pay a specific sum of money, called the face value or principal amount, at a specific date or dates in the future, called the maturity date, together with periodic interest at a specified rate.

BONDED DEBT - The portion of indebtedness represented by outstanding bonds.

BUDGET - A plan of financial operation specifying expenditures to be incurred for a given period to accomplish specific goals, and the means of financing them.

BUDGET CALENDAR - The schedule of key dates or milestones which the City departments follow in preparation, specific goals, and the means of financing them.

BUDGETARY BASIS OF ACCOUNTING – The method used to determine when revenues and expenses are recognized for budgetary purposes.

BUDGET DOCUMENT - The official plan showing how the City finances all of its services.

BUDGET YEAR - From October 1st through September 30th, which is the same as the fiscal year.

BUDGETARY CONTROL - The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

CAPITAL EXPENDITURE – An expense for a major asset or improvement as shown in the Capital Improvement Program. The amount usually exceeds $50,000.

CAPITAL IMPROVEMENTS PROGRAM - A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years. Examples include land, improvements to land, easements, buildings, building improvements, and infrastructure.

CASH BASIS OF ACCOUNTING – Basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

CASH MANAGEMENT - The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

CDBG - Community Development Block Grant - Federal HUD entitlement funds to meet a variety of needs of low income citizens including housing, infrastructure, equipment, facilities and public services.

CERTIFICATE OF OBLIGATION (C.O.) - Legal debt instruments used to finance capital improvement projects. Certificates of obligation are backed by the full faith and credit of the government entity and are fully payable from a property tax levy. Certificates of obligation differ from general obligation debt in that they are approved by the City Council and are not voter approved.

CERTIFIED TAX ROLL - A list of all-taxable properties, values and exemptions in the City. The Hays County Appraisal District establishes this roll.

CONTINGENCY - The appropriation of reserve funds for future allocation in the event specific budget allotments have expired and additional funds are needed.

CURRENT TAXES - Taxes that are levied and due within the ensuing fiscal year.

DEBT SERVICE - The payment of principal and interest on borrowed funds.

DEBT SERVICE FUNDS - Used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DELINQUENT TAXES - Taxes remaining unpaid after January 31st.

DEPARTMENT - An administrative division of the City having management responsibility for an operation or a group of related operations within a functional area.

DEPRECIATION - The decrease in value of physical assets due to use and the passage of time.

ENCUMBRANCE – Commitments related to unperformed (executory) contracts for goods or services.

ENTERPRISE FUND - A fund used to account for operations financed and operated in a manner similar to private business enterprises in that they are self supported by user fees. These funds use full accrual accounting.

ESTIMATED REVENUE - The amount of revenue expected to be collected during the year.

EXPENDITURE - The incurring of liability, payment of cash, or the transfer of property for the purpose of acquiring an asset or service or settling a loss.

EXPENSE - A charge incurred in an accounting period, whether actually paid in that accounting period or not.

FISCAL YEAR - October 1st through September 30th of each year.

FIXED ASSETS - Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

FRANCHISE FEE - A fee paid by public service businesses for use of City streets, alleys and property in providing their services to the citizens of a community. Services requiring franchises include electricity, telephone, natural gas, water, wastewater, and cable television.

FULL ACCRUAL ACCOUNTING - A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred.

FULL FAITH AND CREDIT - A pledge of the general taxing power of the City to repay debt obligations. This term is typically used in reference to general obligations bonds.

FULL TIME EQUIVALENT (F.T.E.) - A quantifiable unit of measure utilized to convert hours worked by part-time, seasonal or temporary employees into hours worked by full-time employees. Full-time employees work 2080 hours annually. A part-time employee working 1040 hours annually represents a .5 FTE.

FUND - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein. Funds are usually established to account for activities of a certain type.

FUND BALANCE - The excess of assets

over liabilities for governmental funds.

GAAP - Generally Accepted Accounting Principles.

GENERAL FUND - The general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

GENERAL OBLIGATION BONDS - Bonds that finance a variety of public projects such as streets, buildings, and capital improvements. The repayment of these bonds is usually made from the General Fund. They are backed by the full faith and credit of the City.

GENERAL OBLIGATION DEBT - The supported bonded debt, which is backed by the full faith and credit of the City.

GOAL - A long-term, attainable target for an organization Vision of the future.

GOVERNMENTAL FUND - It refers to the General Fund, all Special Revenue Funds and the Debt Service Fund.

GRANT - Contributions or gifts of cash or other assets from another government to be used for a specific purpose, activity or facility.

INDIRECT COSTS – Those costs that are fully expensed within one fund or division that can be allocated to another fund or division. i.e., Human Resources is fully expensed to the General Fund but services relate to the Electric Utility Fund as well.

INFRASTRUCTURE - Substructure or underlying foundation of the City (e.g. streets, utility lines, water and wastewater facilities, etc.)

INTERGOVERNMENTAL REVENUES - Revenues received from another governmental entity, such as county, state or federal governments.

INVENTORY - A detailed listing of property currently held by the City.

LEVY - To impose taxes, special assessments, or service charges for the support of City activities.

LINE ITEM BUDGET - A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.) Separately along with the dollar amount budgeted for each specified category.

LIMITED TAX NOTES – Short-term, interest-bearing note issued by a government in anticipation of tax revenues to be received at a later date. The note is retired from the tax revenues to which it is related.

LONG-TERM DEBT - Any unmatured debt that is not a fund liability with a maturity of more than one year.

MODIFIED ACCRUAL ACCOUNTING – Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

NON-OPERATING EXPENDITURES - The costs of government services which are not directly attributable to a specific City program or operation. An example includes debt service obligations.

NON-OPERATING REVENUES - The incomes received by the government which are not directly attributable to providing a service. An example would be interest on investments.

O & M - Operations and Maintenance

OBJECTIVES - A specific, measurable and observable result of an organization's activity which advances the organization toward a goal.

OPERATING BUDGET - A financial plan that presents expenditures for the fiscal year and estimates of revenue to finance them.

OPERATING TRANSFERS - Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

POLICY - A plan, course of action or guiding principle, designed to set parameters for decisions and actions.

PROPERTY TAX - Taxes that are levied on both real and personal property according to the Property's valuation and tax.

RESERVE - An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

RETAINED EARNINGS - The accumulated earnings of an Enterprise or Internal Service Fund which have been retained in the fund and which are not reserved for any specific purpose.

REVENUE - All money received by a government other than expense refunds, capital contributions, and residual equity transfers.

REVENUE BONDS - Bonds whose principle and interest are payable exclusively from user fees.

RISK MANAGEMENT - An organized effort to protect the City's assets against loss, utilizing the most economical methods.

ROUTINE CAPITAL OUTLAY – Vehicles and other equipment with a value in excess of $5,000 and an expected life of more than three years.

SOURCES OF REVENUE - Revenues are classified according to their source or where they originate.

SPECIAL REVENUE FUNDS - Funds used to account for the proceeds of specific revenue sources (other that special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specific purposes.

TAX BASE - The total value of all real and personal property in the City as of January 1st of each year, as certified by the Appraisal Review Board.

TAX LEVY - The total amount of taxes imposed by the City on taxable property, as determined by the Hays County Tax Appraisal District.

TAX RATE - The tax rate is set by Council and is made up of two components; debt service and operations rates.

TIMING DIFFERENCES – Differences between the budgetary basis of accounting and GAAP that occur when the period used for budgeting differs from the period used for GAAP reporting (e.g., a special revenue fund that uses a grant-year budget rather

than a fiscal-year budget).

TRUST AND AGENCY FUNDS - Funds used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

UNEARNED REVENUE – A type of deferred revenue account used in connection with resources that have not yet been earned.

UNENCUMBERED FUND BALANCE - For budget purposes, the unencumbered fund balance is the amount of undesignated fund balance of a fund, which is available for allocation.

UNREALIZED REVENUES – Term used in connection with budgeting. The difference between estimated revenues and actual revenues.

WORKING CAPITAL – Current assets less current liabilities.

THE CITY OF
SAN MARCOS