

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$5,488,561 OR 25.2%, AND OF THAT AMOUNT \$959,727 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE ROLL THIS YEAR.

OF THE \$5,488,561 ADDITIONAL PROPERTY TAXES GENERATED, \$3,712,431 IS DUE TO THE PROPOSED TAX RATE INCREASE OF 8.37 CENTS APPROVED BY VOTERS DURING THE MAY 2017 BOND ELECTION.

| TAX RATE           | PROPOSED<br>FY 2018 | ADOPTED<br>FY 2017 |
|--------------------|---------------------|--------------------|
| PROPERTY TAX RATE  | .6139               | .5302              |
| EFFECTIVE TAX RATE | .5252               | .5143              |
| EFFECTIVE M&O RATE | .5532               | .5504              |
| ROLLBACK RATE      | .6228               | .5743              |
| DEBT RATE          | .2539               | .2117              |



# CITY OF SAN MARCOS

## 2017-18 ANNUAL BUDGET

### CITY COUNCIL

JOHN THOMAIDES..... MAYOR  
LISA PREWITT..... PLACE 1  
SAUL GONZALES..... PLACE 2  
ED MIHALKANIN..... PLACE 3  
JANE HUGHSON..... PLACE 4  
SCOTT GREGSON..... PLACE 5  
MELISSA DERRICK..... PLACE 6

### APPOINTED OFFICIALS

BERT LUMBRERAS.....CITY MANAGER  
MICHAEL COSENTINO.....CITY ATTORNEY  
JAMIE CASE.....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





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of San Marcos  
Texas**

For the Fiscal Year Beginning

**October 1, 2016**

Executive Director

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, 2016.

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.



# CITY OF SAN MARCOS

## 2017-18 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*

# Executive Summary

The fiscal year 2018 proposed budget totals \$213,653,024 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 Adopted 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 for the major City funds.

## General Fund

### Revenues

**Property Tax**-The property tax rate is proposed to increase from 53.02 cents per \$100 valuation to 61.39 cents per \$100 valuation. This increase of 8.37 cents per \$100 valuation was approved by voters in the May 2017 bond election for debt service of and operational expenses for public safety and library expansion projects. The taxable property base increased by \$506.6M and new improvements were \$156.3M of that total. This budget will raise \$5.5M more in total property tax revenue than last year's budget, and of that \$960K is due to new construction.

**Sales Tax**-The sales tax revenue of \$32.0M includes a 2% increase to the base sales taxes (\$356K), 1% increase to the sales taxes attributed to the Tanger and Prime Outlet Malls (\$90K), and 75% of the anticipated revenues generated by the new Best Buy Call Center located in San Marcos (\$4.7M).

**Franchise Fees**-Franchise fee revenue includes revenue produced by the increase from 7% to 8% in the franchise fees collected from the City owned electric and water/wastewater utilities.

**All Other Revenues**-All fees will be increased by the annual CPI calculated at 1% for FY19. Cost of service studies are in progress for fees charged by Marshal's Office, Code Compliance, Animal Services, and Police. These results will be brought back after budget adoption and any fee changes will be adopted separately.

### Expenses

Expenses were increased by \$7.8M for required operating expenses including:

- Year 3 of Meet and Confer contract
- 5% increase for Health Insurance
- 4% FY18 Merit/COLA increase and full year of FY17 increase

- Software Maintenance increases
- EMS annual funding increase
- Annual contracted services increases
- Economic development incentive increases including \$4.6M for Best Buy sales tax rebate and \$876 for the Amazon 380 agreement

New expenses included:

- Fire GIS Data Analyst (partially funded through existing budget)
- Reclass of HR intern position to a full time position
- Body Cameras for Animal Control officer, Bailiffs, Code Compliance officer, and Park Rangers
- Increase to budgeted personnel costs for Park Rangers

All other expenses remained flat.

## Electric Fund

### Revenues

The current year rate modeling does not indicate a need for any rate adjustment so no rate adjustment is recommended by the Citizens Utility Advisory Board (CUAB) for the electric rates. Revenues are budgeted based on system and customer anticipated growth and historical trends.

### Expenses

The current rate supports the addition of \$753,800 in operating expenses and \$419,000 in capital expenses including:

- Engineering Tech I
- Inventory Technician
- Additional tree trimming services
- Pole attachment and health assessment survey
- Professional services to augment Engineering staff
- Integration services of OMS, SCADA, Milsoft, and CAD
- Professional Services for Electric Utility construction standard update
- Line locating services
- Professional Services for transformer testing for CT metered accounts
- Strava Metro data services
- Lineman's College Metering Course
- 45 foot material handling bucket truck
- 12 foot dump trailer
- URD Cable pulling machine
- Lecia Viva GS16

Expenses also include an increase from 7% to 8% in the franchise fee paid to the General Fund.

## Water/Wastewater Fund

### Revenues

The current year rate modeling indicates a need for a 5% rate adjustment for Water and a 2% rate adjustment for Wastewater. This rate adjustment is recommended by the Citizens Utility Advisory Board (CUAB) and is consistent with the anticipated small steady increase in rate to support efforts to secure future water supplies through the year 2060 as a member of Alliance Regional Water Authority (ARWA). Revenues are budgeted based on system and customer anticipated growth and historical trends.

### Expenses

The current rate supports the addition of \$376,000 in operating expenses and \$310,000 in capital expenses including:

- Cross Connection Control BFP Tech
- Water Quality Technician
- EPA Mandated water sampling
- AMI Supplies, Meter Supplies
- Contracted services for capping two wells at the Oakridge Tank Site
- Backhoe
- Rubber Track Excavator
- Vac-Hunter hydro excavator replacement skid
- ISCO flow meter replacement

Expenses also include an increase from 7% to 8% in the franchise fee paid to the General Fund.

## Drainage Fund

### Revenues

The current year rate modeling indicates a need for a 15% rate adjustment to support needed capital improvement projects. Projects totaling \$66.1M have been identified as needed over the next 5 years to properly handle the storm water drainage in the City. A 15% rate adjustment each year for the next 5 years is needed to properly fund these projects. Revenues are budgeted based on system and customer anticipated growth and historical trends.

### Expenses

The proposed rate supports the addition of \$317,200 in operating expenses and \$49,000 in capital expenses including:

- Drainage maintenance Operator I

- Drainage Engineer to support the CIP program
- Citywide chemical waste collection and disposal
- Citywide SPCC plan
- Increase in several line items including herbicide, supplies, and vehicle maintenance
- Replacement vehicle to support the herbicide program
- Dump trailer
- High velocity nozzles

## Hotel Motel Fund

### Revenues

Revenues are budgeted to increase \$59,200 from the FY17 budget. The City has added a total of 655 hotel rooms over the last 5 years and anticipates the addition of another 262 in fiscal year 2018. Of the total \$4.1M in revenue collected, \$1.7M is dedicated to the debt service for the debt issued for the construction of the City of San Marcos Conference Center.

### Expenses

Expenses totaling \$4.2M are relatively flat with a reduction of 430K. This reduction is primarily due to the one time fund budgeted for replacement of the lighting at the Ramon Lucio Baseball fields in FY17.

# 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 1<sup>st</sup>. 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<br>Actual | Fiscal Year 2<br>Actual | Percentage<br>Increase | Fiscal Year 3<br>Estimated | Fiscal Year 4<br>Budget | Percentage<br>Increase |
|-------------------------|-------------------------|------------------------|----------------------------|-------------------------|------------------------|
| \$10,000,000            | \$10,500,000            | 5.0 %                  | \$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 to sign 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



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.

# CITY OF SAN MARCOS

## 2017-18 ANNUAL BUDGET

### CONSOLIDATED FUND BALANCE STATEMENT

|                                     | Fund<br>Balance<br>10-01-2016 | Estimated<br>Revenues<br>FY 2016-17 | Estimated<br>Expenses<br>FY 2016-17 | Fund<br>Balance<br>10-01-2017 | Proposed<br>Revenues<br>FY 2017-18 | Proposed<br>Expenses<br>FY 2017-18 | Fund<br>Balance<br>09-30-2018 |
|-------------------------------------|-------------------------------|-------------------------------------|-------------------------------------|-------------------------------|------------------------------------|------------------------------------|-------------------------------|
| <u>Governmental Funds</u>           |                               |                                     |                                     |                               |                                    |                                    |                               |
| General Fund                        | 17,572,252                    | 61,825,026                          | 61,803,964                          | 17,593,313                    | 71,380,287                         | 73,327,268                         | 15,646,332                    |
| Debt Service Fund                   | 9,114,886                     | 15,133,533                          | 14,854,233                          | 9,394,187                     | 18,903,349                         | 17,393,311                         | 10,904,225                    |
| <u>Special Revenue Funds</u>        |                               |                                     |                                     |                               |                                    |                                    |                               |
| Hotel Occupancy Tax Fund            | 654,015                       | 3,899,464                           | 4,452,390                           | 101,089                       | 4,103,267                          | 4,168,921                          | 35,435                        |
| Municipal Court Technology Fund     | 210,252                       | 25,025                              | 80,000                              | 155,277                       | 30,025                             | 80,000                             | 105,302                       |
| Municipal Court Security Fee Fund   | 146,660                       | 22,012                              | 23,637                              | 145,035                       | 22,012                             | 74,962                             | 92,085                        |
| Municipal Court Juvenile Fee Fund   | 16,708                        | 35,500                              | 29,914                              | 22,294                        | 40,000                             | 31,379                             | 30,916                        |
| Municipal Court Efficiency Fee Fund | 32,559                        | 27,000                              | 24,000                              | 35,559                        | 27,000                             | 24,000                             | 38,559                        |
| Seized Assets Fund                  | 120,077                       | 19,682                              | 3,082                               | 136,676                       | 5,100                              | 5,000                              | 136,776                       |
| TIRZ #2, #3, #5, TRZ #1, TIZ #1     | 608,209                       | 1,727,801                           | 1,415,116                           | 920,894                       | 2,457,852                          | 3,368,606                          | 10,140                        |
| CDBG Program Fund                   | -                             | 525,164                             | 525,164                             | -                             | 562,798                            | 562,798                            | -                             |
| WIC Program Fund                    | -                             | 2,048,531                           | 2,048,531                           | -                             | 1,997,355                          | 1,997,355                          | -                             |
| Cemetery Operations Fund            | 36,358                        | 215,000                             | 214,672                             | 36,686                        | 205,000                            | 236,273                            | 5,413                         |
| PEG Funds                           | 421,338                       | 96,600                              | 2,000                               | 515,938                       | 100,000                            | 25,000                             | 590,938                       |
| <u>Permanent Funds</u>              |                               |                                     |                                     |                               |                                    |                                    |                               |
| Cemetery Perpetual Care Fund        | 1,066,634                     | 2,500                               | -                                   | 1,069,134                     | 4,000                              | -                                  | 1,073,134                     |
| <u>Enterprise Funds</u>             |                               |                                     |                                     |                               |                                    |                                    |                               |
| Water & Wastewater Utility Fund     | 8,819,793                     | 36,564,547                          | 36,474,439                          | 8,909,901                     | 40,403,790                         | 39,025,918                         | 10,287,773                    |
| Drainage Utility Fund               | 792,805                       | 4,209,791                           | 4,126,765                           | 875,832                       | 4,993,581                          | 4,715,520                          | 1,153,893                     |
| Electric Utility Fund               | 9,072,511                     | 56,474,004                          | 56,794,325                          | 8,752,191                     | 63,593,605                         | 63,292,857                         | 9,052,939                     |
| Municipal Airport Fund              | 2,528                         | 498,822                             | 468,546                             | 32,804                        | 538,340                            | 563,046                            | 8,098                         |
| Resource Recovery Fund              | 972,038                       | 3,820,910                           | 3,840,509                           | 952,439                       | 4,172,435                          | 4,133,188                          | 991,687                       |
| Transit                             | 145,904                       | 500,000                             | 606,004                             | 39,900                        | 610,000                            | 627,623                            | 22,277                        |
| <b>All Funds</b>                    | <b>49,805,526</b>             | <b>187,670,912</b>                  | <b>187,787,290</b>                  | <b>49,689,148</b>             | <b>214,149,796</b>                 | <b>213,653,024</b>                 | <b>50,185,922</b>             |

# CITY OF SAN MARCOS

## 2017-18 ANNUAL BUDGET

### CONSOLIDATED SUMMARY OF MAJOR REVENUES AND EXPENSES

|                                | General<br>Fund   | Debt Service<br>Fund | Hotel<br>Occupancy<br>Tax Fund | CDBG<br>Program<br>Fund | WIC<br>Program<br>Fund | Other Special<br>Revenue Funds | Water &<br>Wastewater<br>Utility Fund | Drainage<br>Utility Fund |
|--------------------------------|-------------------|----------------------|--------------------------------|-------------------------|------------------------|--------------------------------|---------------------------------------|--------------------------|
| <b>Beginning Fund Balance</b>  |                   |                      |                                |                         |                        |                                |                                       |                          |
| <b>October 1 2017</b>          | 17,593,313        | 9,394,187            | 101,089                        | -                       | -                      | 1,931,672                      | 8,909,901                             | 875,832                  |
| <b>Major Revenues</b>          |                   |                      |                                |                         |                        |                                |                                       |                          |
| Taxes                          | 57,917,925        | 11,681,485           | 3,958,786                      | -                       | -                      | -                              | -                                     | -                        |
| Licenses and Permits           | 2,856,423         | -                    | -                              | -                       | -                      | -                              | -                                     | -                        |
| Fines and Penalties            | 1,742,457         | -                    | -                              | -                       | -                      | 100,000                        | -                                     | 37,698                   |
| Interest Income                | 134,000           | 90,000               | 1,000                          | -                       | -                      | 137                            | 108,000                               | 3,000                    |
| Cultural and Recreational      | 815,242           | -                    | -                              | -                       | -                      | -                              | -                                     | -                        |
| Current Services               | 764,093           | -                    | -                              | -                       | -                      | -                              | -                                     | -                        |
| Grants                         | -                 | -                    | -                              | 562,798                 | 1,997,355              | -                              | -                                     | -                        |
| Water Service Revenue          | -                 | -                    | -                              | -                       | -                      | -                              | 19,379,216                            | -                        |
| Wastewater Service Revenue     | -                 | -                    | -                              | -                       | -                      | -                              | 17,590,204                            | -                        |
| Drainage Service Revenue       | -                 | -                    | -                              | -                       | -                      | -                              | -                                     | 4,909,302                |
| Electric Service Revenue       | -                 | -                    | -                              | -                       | -                      | -                              | -                                     | -                        |
| Resource Recovery Revenue      | -                 | -                    | -                              | -                       | -                      | -                              | -                                     | -                        |
| Operating Transfers            | 5,789,115         | -                    | 143,481                        | -                       | -                      | -                              | -                                     | -                        |
| Other Revenues                 | 1,361,031         | 7,131,864            | -                              | -                       | -                      | 2,581,852                      | 3,326,370                             | 43,581                   |
| One-Time Revenues              | -                 | -                    | -                              | -                       | -                      | -                              | -                                     | -                        |
| <b>Total Revenues</b>          | <b>71,380,287</b> | <b>18,903,349</b>    | <b>4,103,267</b>               | <b>562,798</b>          | <b>1,997,355</b>       | <b>2,681,989</b>               | <b>40,403,790</b>                     | <b>4,993,581</b>         |
| <b>Major Expenses</b>          |                   |                      |                                |                         |                        |                                |                                       |                          |
| Personnel Services             | 46,964,453        | -                    | 69,707                         | 112,561                 | 1,538,846              | 51,341                         | 4,969,044                             | 663,190                  |
| Contracted Services            | 6,992,667         | -                    | 2,383,032                      | 450,237                 | 322,961                | 79,000                         | 10,579,994                            | 1,055,642                |
| Materials and Supplies         | 4,264,172         | -                    | 61,551                         | -                       | 102,901                | 10,000                         | 1,395,330                             | 119,842                  |
| Other Charges                  | 3,876,330         | -                    | -                              | -                       | 32,647                 | 3,148,756                      | 9,048,055                             | 308,827                  |
| Capital Outlay and Maintenance | 115,000           | -                    | -                              | -                       | -                      | 100,000                        | 350,000                               | 55,000                   |
| System Improvements            | -                 | -                    | -                              | -                       | -                      | -                              | -                                     | -                        |
| Social Services                | 450,000           | -                    | -                              | -                       | -                      | -                              | -                                     | -                        |
| Debt Service                   | -                 | 17,393,311           | -                              | -                       | -                      | -                              | 12,613,639                            | 2,513,019                |
| Operating Transfers            | 1,451,405         | -                    | 1,654,631                      | -                       | -                      | 219,850                        | 69,856                                | -                        |
| Transfer to Capital Reserves   | -                 | -                    | -                              | -                       | -                      | -                              | -                                     | -                        |
| One-Time Expenses              | 9,213,241         | -                    | -                              | -                       | -                      | -                              | -                                     | -                        |
| <b>Total Expenses</b>          | <b>73,327,268</b> | <b>17,393,311</b>    | <b>4,168,921</b>               | <b>562,798</b>          | <b>1,997,355</b>       | <b>3,608,947</b>               | <b>39,025,918</b>                     | <b>4,715,520</b>         |
| <b>Ending Fund Balance</b>     |                   |                      |                                |                         |                        |                                |                                       |                          |
| <b>on 09/30/2017</b>           | <b>15,646,332</b> | <b>10,904,225</b>    | <b>35,434</b>                  | <b>-</b>                | <b>-</b>               | <b>1,004,714</b>               | <b>10,287,773</b>                     | <b>1,153,893</b>         |

# CITY OF SAN MARCOS

## 2017-18 ANNUAL BUDGET

### CONSOLIDATED SUMMARY OF MAJOR REVENUES AND EXPENSES

|                                | Electric Utility<br>Fund | Municipal<br>Airport Fund | Resource<br>Recovery<br>Fund | Cemetery<br>Fund | Transit Fund   | Permanent<br>Funds | Total from All<br>Funds |
|--------------------------------|--------------------------|---------------------------|------------------------------|------------------|----------------|--------------------|-------------------------|
| <b>Beginning Fund Balance</b>  |                          |                           |                              |                  |                |                    |                         |
| <b>October 1 2017</b>          | 8,752,191                | 32,804                    | 952,439                      | 36,686           | 39,900         | 1,069,134          | 49,689,148              |
| <b>Major Revenues</b>          |                          |                           |                              |                  |                |                    |                         |
| Taxes                          | -                        | -                         | -                            | -                | -              | -                  | 73,558,196              |
| Licenses and Permits           | -                        | -                         | -                            | -                | -              | -                  | 2,856,423               |
| Fines and Penalties            | -                        | -                         | -                            | -                | -              | -                  | 1,880,155               |
| Interest Income                | 143,420                  | -                         | -                            | -                | -              | 1,000              | 480,557                 |
| Cultural and Recreational      | -                        | -                         | -                            | -                | -              | -                  | 815,242                 |
| Current Services               | -                        | 584,340                   | -                            | 55,000           | -              | -                  | 1,403,433               |
| Grants                         | -                        | -                         | -                            | -                | -              | -                  | 2,560,153               |
| Water Service Revenue          | -                        | -                         | -                            | -                | -              | -                  | 19,379,216              |
| Wastewater Service Revenue     | -                        | -                         | -                            | -                | -              | -                  | 17,590,204              |
| Drainage Service Revenue       | -                        | -                         | -                            | -                | -              | -                  | 4,909,302               |
| Electric Service Revenue       | 59,195,959               | -                         | -                            | -                | -              | -                  | 59,195,959              |
| Resource Recovery Revenue      | -                        | -                         | 4,117,435                    | -                | -              | -                  | 4,117,435               |
| Operating Transfers            | -                        | -                         | -                            | 150,000          | 610,000        | -                  | 6,692,596               |
| Other Revenues                 | 4,254,226                | (46,000)                  | 55,000                       | -                | -              | 3,000              | 18,710,924              |
| One-Time Revenues              | -                        | -                         | -                            | -                | -              | -                  | -                       |
| <b>Total Revenues</b>          | <b>63,593,605</b>        | <b>538,340</b>            | <b>4,172,435</b>             | <b>205,000</b>   | <b>610,000</b> | <b>4,000</b>       | <b>214,149,796</b>      |
| <b>Major Expenses</b>          |                          |                           |                              |                  |                |                    |                         |
| Personnel Services             | 6,072,152                | -                         | 252,491                      | -                | 125,123        | -                  | 60,818,908              |
| Contracted Services            | 42,953,496               | 476,605                   | 3,551,669                    | 234,273          | 496,000        | -                  | 69,575,576              |
| Materials and Supplies         | 1,069,953                | 5,000                     | 27,000                       | 2,000            | 3,000          | -                  | 7,060,749               |
| Other Charges                  | 8,356,752                | 81,441                    | 262,028                      | -                | 3,500          | -                  | 25,118,336              |
| Capital Outlay and Maintenance | 809,310                  | -                         | 40,000                       | -                | -              | -                  | 1,469,310               |
| System Improvements            | -                        | -                         | -                            | -                | -              | -                  | -                       |
| Social Services                | -                        | -                         | -                            | -                | -              | -                  | 450,000                 |
| Debt Service                   | 4,031,194                | -                         | -                            | -                | -              | -                  | 36,551,163              |
| Operating Transfers            | -                        | -                         | -                            | -                | -              | -                  | 3,395,742               |
| Transfer to Capital Reserves   | -                        | -                         | -                            | -                | -              | -                  | -                       |
| One-Time Expenses              | -                        | -                         | -                            | -                | -              | -                  | 9,213,241               |
| <b>Total Expenses</b>          | <b>63,292,857</b>        | <b>563,046</b>            | <b>4,133,188</b>             | <b>236,273</b>   | <b>627,623</b> | <b>-</b>           | <b>213,653,024</b>      |
| <b>Ending Fund Balance</b>     |                          |                           |                              |                  |                |                    |                         |
| <b>on 09/30/2017</b>           | <b>9,052,939</b>         | <b>8,098</b>              | <b>991,687</b>               | <b>5,413</b>     | <b>22,277</b>  | <b>1,073,134</b>   | <b>50,185,919</b>       |

# CITY OF SAN MARCOS

## 2017-18 ANNUAL BUDGET

### CONSOLIDATED REVENUE COMPARISON

|                                     | Actual<br>Fiscal Year<br>2015/2016 | Approved<br>Fiscal Year<br>2016/2017 | Estimated<br>Fiscal Year<br>2016/2017 | Proposed<br>Fiscal Year<br>2017/2018 |
|-------------------------------------|------------------------------------|--------------------------------------|---------------------------------------|--------------------------------------|
| <u>Governmental Funds</u>           |                                    |                                      |                                       |                                      |
| General Fund                        | 59,482,956                         | 63,244,026                           | 61,825,026                            | 71,380,287                           |
| Debt Service Fund                   | 14,399,362                         | 13,804,890                           | 15,133,533                            | 18,903,349                           |
| <u>Special Revenue Funds</u>        |                                    |                                      |                                       |                                      |
| Hotel Occupancy Tax Fund            | 3,834,391                          | 4,044,036                            | 3,899,464                             | 4,103,267                            |
| Municipal Court Technology Fund     | 24,967                             | 30,025                               | 25,025                                | 30,025                               |
| Municipal Court Security Fee Fund   | 21,024                             | 24,012                               | 22,012                                | 22,012                               |
| Municipal Court Juvenile Fee Fund   | 39,182                             | 40,000                               | 35,500                                | 40,000                               |
| Municipal Court Efficiency Fee Fund | 3,560                              | 27,000                               | 27,000                                | 27,000                               |
| Seized Assets Fund                  | 49,405                             | 5,100                                | 19,682                                | 5,100                                |
| TIRZ #2, #3, #5, TRZ #1, TIZ #1     | 1,166,644                          | 1,642,516                            | 1,727,801                             | 2,457,852                            |
| CDBG Program Fund                   | 374,268                            | 525,164                              | 525,164                               | 562,798                              |
| WIC Program Fund                    | 1,685,816                          | 2,048,531                            | 2,048,531                             | 1,997,355                            |
| Cemetery Operations Fund            | 157,630                            | 221,600                              | 215,000                               | 205,000                              |
| PEG Funds                           | 101,675                            | 100,000                              | 96,600                                | 100,000                              |
| <u>Permanent Funds</u>              |                                    |                                      |                                       |                                      |
| Cemetery Perpetual Care Fund        | 3,406                              | 6,000                                | 2,500                                 | 4,000                                |
| <u>Enterprise Funds</u>             |                                    |                                      |                                       |                                      |
| Water/Wastewater Utility Fund       | 35,213,913                         | 37,692,653                           | 36,564,547                            | 40,403,790                           |
| Drainage Utility Fund               | 3,710,038                          | 4,243,339                            | 4,209,791                             | 4,993,581                            |
| Electric Utility Fund               | 55,669,760                         | 58,724,490                           | 56,474,004                            | 63,593,605                           |
| Municipal Airport Fund              | 543,603                            | 528,645                              | 498,822                               | 538,340                              |
| Resource Recovery Fund              | 3,640,146                          | 3,944,498                            | 3,820,910                             | 4,172,435                            |
| Transit Fund                        | 590,000                            | 535,000                              | 500,000                               | 610,000                              |
| <b>Total</b>                        | <b>180,711,745</b>                 | <b>191,431,525</b>                   | <b>187,670,912</b>                    | <b>214,149,796</b>                   |

# CITY OF SAN MARCOS

## 2017-18 ANNUAL BUDGET

### CONSOLIDATED EXPENSE COMPARISON

|                                     | Actual<br>Fiscal Year<br>2015/2016 | Approved<br>Fiscal Year<br>2016/2017 | Estimated<br>Fiscal Year<br>2016/2017 | Proposed<br>Fiscal Year<br>2017/2018 |
|-------------------------------------|------------------------------------|--------------------------------------|---------------------------------------|--------------------------------------|
| <u>Governmental Funds</u>           |                                    |                                      |                                       |                                      |
| General Fund                        | 59,176,549                         | 65,905,990                           | 61,803,964                            | 73,327,268                           |
| Debt Service Fund                   | 13,369,534                         | 13,285,457                           | 14,854,233                            | 17,393,311                           |
| <u>Special Revenue Funds</u>        |                                    |                                      |                                       |                                      |
| Hotel Occupancy Tax Fund            | 3,564,146                          | 4,652,731                            | 4,452,390                             | 4,168,921                            |
| Municipal Court Technology Fund     | 10,481                             | 30,000                               | 80,000                                | 80,000                               |
| Municipal Court Security Fee Fund   | 8,527                              | 23,637                               | 23,637                                | 74,962                               |
| Municipal Court Juvenile Fee Fund   | 18,640                             | 29,914                               | 29,914                                | 31,379                               |
| Municipal Court Efficiency Fee Fund | 4,232                              | 24,000                               | 24,000                                | 24,000                               |
| Seized Assets Fund                  | 34,880                             | 1,500                                | 3,082                                 | 5,000                                |
| TIRZ #2, #3, #5, TRZ #1, TIZ #1     | 1,044,450                          | 2,251,283                            | 1,415,116                             | 3,368,606                            |
| CDBG Program Fund                   | 374,268                            | 525,164                              | 525,164                               | 562,798                              |
| WIC Program Fund                    | 1,685,816                          | 2,048,531                            | 2,048,531                             | 1,997,355                            |
| Cemetery Operations Fund            | 205,237                            | 218,489                              | 214,672                               | 236,273                              |
| PEG Funds                           | 187,334                            | 200,000                              | 2,000                                 | 25,000                               |
| <u>Permanent Funds</u>              |                                    |                                      |                                       |                                      |
| Cemetery Perpetual Care Fund        | -                                  | -                                    | -                                     | -                                    |
| <u>Enterprise Funds</u>             |                                    |                                      |                                       |                                      |
| Water/Wastewater Utility Fund       | 33,607,571                         | 36,872,243                           | 36,474,439                            | 39,025,918                           |
| Drainage Utility Fund               | 4,087,509                          | 4,322,372                            | 4,126,765                             | 4,715,520                            |
| Electric Utility Fund               | 55,370,426                         | 57,993,152                           | 56,794,325                            | 63,292,857                           |
| Municipal Airport Fund              | 436,805                            | 526,002                              | 468,546                               | 563,046                              |
| Resource Recovery Fund              | 3,917,148                          | 4,281,380                            | 3,840,509                             | 4,133,188                            |
| Transit Fund                        | 582,523                            | 619,804                              | 606,004                               | 627,623                              |
| <b>Total</b>                        | <b>177,686,076</b>                 | <b>193,811,647</b>                   | <b>187,787,290</b>                    | <b>213,653,024</b>                   |

# CITY OF SAN MARCOS

## 2017-18 ANNUAL BUDGET

### CONSOLIDATED FUND BALANCE COMPARISON

|                                     | Actual<br>Fiscal Year<br>2015/2016 | Approved<br>Fiscal Year<br>2016/2017 | Estimated<br>Fiscal Year<br>2016/2017 | Proposed<br>Fiscal Year<br>2017/2018 |
|-------------------------------------|------------------------------------|--------------------------------------|---------------------------------------|--------------------------------------|
| <b><u>Governmental Funds</u></b>    |                                    |                                      |                                       |                                      |
| General Fund                        | 17,572,252                         | 14,910,288                           | 17,593,313                            | 15,646,332                           |
| Debt Service Fund                   | 9,114,886                          | 9,634,320                            | 9,394,187                             | 10,904,225                           |
| <b><u>Special Revenue Funds</u></b> |                                    |                                      |                                       |                                      |
| Hotel Occupancy Tax Fund            | 654,015                            | 45,320                               | 101,089                               | 35,434                               |
| Municipal Court Technology Fund     | 210,252                            | 210,277                              | 155,277                               | 105,302                              |
| Municipal Court Security Fee Fund   | 146,660                            | 147,035                              | 145,035                               | 92,085                               |
| Municipal Court Juvenile Fee Fund   | 16,708                             | 26,794                               | 22,294                                | 30,915                               |
| Municipal Court Efficiency Fee Fund | 32,559                             | 35,559                               | 35,559                                | 38,559                               |
| Seized Assets Fund                  | 120,077                            | 123,677                              | 136,676                               | 136,776                              |
| TIRZ #2, #3, #5, TRZ #1, TIZ #1     | 608,209                            | (558)                                | 920,894                               | 10,140                               |
| CDBG Program Fund                   | -                                  | -                                    | -                                     | -                                    |
| WIC Program Fund                    | -                                  | -                                    | -                                     | -                                    |
| Cemetery Operations Fund            | 36,358                             | 39,469                               | 36,686                                | 5,413                                |
| PEG Funds                           | 421,338                            | 321,338                              | 515,938                               | 590,938                              |
| <b><u>Permanent Funds</u></b>       |                                    |                                      |                                       |                                      |
| Cemetery Perpetual Care Fund        | 1,066,634                          | 1,072,634                            | 1,069,134                             | 1,073,134                            |
| <b><u>Enterprise Funds</u></b>      |                                    |                                      |                                       |                                      |
| Water/Wastewater Utility Fund       | 8,819,793                          | 9,640,203                            | 8,909,901                             | 10,287,773                           |
| Drainage Utility Fund               | 792,805                            | 713,773                              | 875,832                               | 1,153,893                            |
| Electric Utility Fund               | 9,072,511                          | 9,803,849                            | 8,752,191                             | 9,052,939                            |
| Municipal Airport Fund              | 2,528                              | 5,171                                | 32,804                                | 8,098                                |
| Resource Recovery Fund              | 972,038                            | 635,156                              | 952,439                               | 991,687                              |
| Transit Fund                        | 145,904                            | 61,100                               | 39,900                                | 22,277                               |
| <b>Total</b>                        | <b>49,805,526</b>                  | <b>47,425,404</b>                    | <b>49,689,147</b>                     | <b>50,185,919</b>                    |

City of San Marcos  
Property Tax Valuation and Revenue  
2017-18 Annual Budget

|  |                         |
|--|-------------------------|
| <b>Total Market Value</b>              | \$ 4,577,343,557        |
| Less: Exemptions & Exempt Properties   | -                       |
| <b>Net Taxable Assessed Valuations</b> | <b>\$ 4,577,343,557</b> |

|                                    |               |
|------------------------------------|---------------|
| Assessed Value X \$0.6139 Tax Rate | \$ 28,100,312 |
| 98.00% Collection Rate             | \$ 27,538,306 |
| 2.00% Delinquent Rate              | \$ 562,006    |

**Total Taxes To Be Collected:**

|                        |        |                      |
|------------------------|--------|----------------------|
| Current Collections    |        | \$ 27,538,306        |
| Delinquent Collections | 65.00% | 365,304              |
| Penalties and Interest | 35.00% | 196,702              |
|                        |        | <b>\$ 28,100,312</b> |

**Division of Tax Rate:**

|              |           |           |                      |
|--------------|-----------|-----------|----------------------|
| Debt Service | 41.5707%  | \$ 0.2552 | \$ 11,681,485        |
| O & M        | 58.4293%  | 0.3587    | 16,418,827           |
|              | 100.0000% | \$ 0.6139 | <b>\$ 28,100,312</b> |

**General Fund Detail:**

|                    |                      |
|--------------------|----------------------|
| Current Ad Valorem | \$ 16,090,450        |
| Delinquent         | 213,445              |
| Penalties          | 114,932              |
|                    | <b>\$ 16,418,827</b> |

**Debt Service Fund Detail:**

|                    |                      |
|--------------------|----------------------|
| Current Ad Valorem | \$ 9,608,283         |
| TIZ                | 1,839,572            |
| Delinquent         | 151,859              |
| Penalties          | 81,770               |
|                    | <b>\$ 11,681,485</b> |

**One-cent equals:** \$ 457,734

# CITY OF SAN MARCOS

## 2017-18 ANNUAL BUDGET

### GENERAL FUND

|   | Actual<br>2015/2016 | Approved<br>2016/2017 | Estimated<br>2016/2017 | Proposed<br>2017/2018 |
|---|---------------------|-----------------------|------------------------|-----------------------|
| <b>Beginning Unreserved Fund Balance</b>                          | <b>17,915,521</b>   | <b>17,572,252</b>     | <b>17,572,252</b>      | <b>17,593,313</b>     |
| <b>Operating Revenues</b>   |                     |                       |                        |                       |
| Property Taxes  | 11,892,702          | 13,334,509            | 13,334,509             | 15,918,827            |
| Sales Tax   | 28,429,649          | 28,850,186            | 27,250,186             | 32,002,025            |
| Franchise Taxes and other Fees                                    | 7,965,030           | 8,502,028             | 8,422,028              | 9,997,074             |
| Licenses and Permits  | 2,100,716           | 3,102,427             | 2,900,427              | 2,856,423             |
| Fines and Penalties   | 1,419,472           | 1,484,195             | 1,651,195              | 1,742,457             |
| Interest Income   | 142,388             | 61,000                | 114,000                | 134,000               |
| Cultural and Recreational   | 727,269             | 872,454               | 762,454                | 815,242               |
| Current Services  | 603,191             | 725,635               | 778,635                | 764,093               |
| Other Revenue   | 1,490,063           | 1,396,151             | 1,446,151              | 1,361,031             |
| Reimbursement from Other Funds                                    | 4,712,476           | 4,915,441             | 5,165,441              | 5,789,115             |
| <b>Total Operating Revenue</b>                                    | <b>59,482,956</b>   | <b>63,244,026</b>     | <b>61,825,026</b>      | <b>71,380,287</b>     |
| <b>Operating Expenditures</b>                                     |                     |                       |                        |                       |
| Personnel Services  | 41,817,739          | 45,220,462            | 43,488,351             | 46,964,453            |
| Contracted Services   | 5,614,239           | 6,929,624             | 5,798,624              | 6,992,667             |
| Materials and Supplies  | 4,382,287           | 4,259,446             | 3,883,446              | 4,264,172             |
| Other Charges   | 2,624,427           | 3,757,057             | 3,656,057              | 3,876,330             |
| Social Services   | 450,000             | 450,000               | 450,000                | 450,000               |
| Operating Transfers   | 1,444,183           | 1,395,819             | 1,340,819              | 1,451,405             |
| <b>Total Operating Expenditures</b>                               | <b>56,332,875</b>   | <b>62,012,408</b>     | <b>58,617,297</b>      | <b>63,999,027</b>     |
| <b>Non-Recurring Expenses</b>                                     |                     |                       |                        |                       |
| One-Time Operating Transfers                                      | -                   | -                     | -                      | 750,000               |
| Eco Development/TIZ Incentives                                    | 504,798             | 1,073,582             | 366,667                | 6,058,241             |
| Other Incentives  | 141,438             | 115,000               | 115,000                | 115,000               |
| Capital Outlay and Maintenance                                    | 2,197,438           | 2,705,000             | 2,705,000              | 2,405,000             |
| <b>One-Time Expenditures</b>                                      | <b>2,843,674</b>    | <b>3,893,582</b>      | <b>3,186,667</b>       | <b>9,328,241</b>      |
| <b>Total Expenditures</b>   | <b>59,176,549</b>   | <b>65,905,990</b>     | <b>61,803,964</b>      | <b>73,327,268</b>     |
| <b>Ending Unreserved Fund Balance</b>                             | <b>17,572,252</b>   | <b>14,910,288</b>     | <b>17,593,313</b>      | <b>15,646,332</b>     |
| <b>Fund Balance as a Percentage of<br/>Operating Expenditures</b> | 32.01%              | 24.60%                | 30.72%                 | 25.02%                |
| <b>Days of Operation</b>  | 117                 | 90                    | 112                    | 91                    |

# CITY OF SAN MARCOS

## 2017-18 ANNUAL BUDGET

### GENERAL FUND

|                               | Actual<br>2015/2016 | Approved<br>2016/2017 | Estimated<br>2016/2017 | Proposed<br>2017/2018 |
|-------------------------------|---------------------|-----------------------|------------------------|-----------------------|
| <b>Taxes</b>                  |                     |                       |                        |                       |
| Current Ad Valorem Taxes      | 9,089,890           | 11,082,083            | 11,194,169             | 12,351,509            |
| TIRZ Allocation               | 847,211             | 574,389               | 527,985                | 716,310               |
| Delinquent Ad Valorem Taxes   | 76,738              | 154,627               | 114,099                | 173,349               |
| Penalty & Int On Delinq Taxes | 80,422              | 83,261                | 56,449                 | 93,342                |
| Sales Tax                     | 25,876,302          | 27,318,627            | 28,429,649             | 27,250,186            |
| Mixed Beverage Tax            | 364,092             | 393,297               | 409,330                | 472,962               |
| Other Utility Franchise       | 1,312,436           | 1,402,969             | 1,301,856              | 1,331,028             |
| Telephone Franchise           | 84,482              | 111,307               | 86,185                 | 91,307                |
| Solid Waste Hauler Permit Fee | 263,159             | 298,766               | 270,369                | 281,754               |
| Cosm Elec Utility Franchise   | 4,293,290           | 3,848,390             | 3,615,626              | 3,796,049             |
| Cosm W/WW Utility Franchise   | 2,127,545           | 2,163,258             | 2,281,664              | 2,448,929             |
| Total                         | 44,415,567          | 47,430,973            | 48,287,381             | 49,006,723            |
| <b>Licenses &amp; Permits</b> |                     |                       |                        |                       |
| Professional & Occupational   | 53,824              | 50,948                | 60,508                 | 59,517                |
| Alcohol Permit                | 28,153              | 23,601                | 22,148                 | 26,448                |
| Pet Licenses                  | 2,545               | 2,096                 | 2,174                  | 2,402                 |
| Building Permits              | 1,252,684           | 1,611,806             | 865,491                | 1,512,176             |
| Parking Permits               | 530                 | -                     | 201                    | -                     |
| Permit Tech Fee               | 20,255              | 26,580                | 25,325                 | 24,987                |
| Mechanical (Htg/Ac) Permit    | 41,490              | 49,384                | 24,196                 | 41,035                |
| Plumbing & Gas Permits        | 45,750              | 62,971                | 54,223                 | 67,896                |
| Sign Permit Fees              | 15,143              | 17,093                | 31,608                 | 23,522                |
| Mobile Home Inspection        | 3,225               | 2,030                 | 4,465                  | 4,202                 |
| Zoning                        | 34,515              | 30,139                | 47,262                 | 48,648                |
| Electrical Permit             | 31,961              | 60,563                | 28,341                 | 52,560                |
| Cert Of Occupancy             | 3,993               | 2,402                 | 4,304                  | 5,011                 |
| Specific Use Permit           | 15,060              | 11,448                | 21,635                 | 26,190                |
| Site Development Permit       | 151,550             | 211,334               | 221,892                | 201,609               |
| Plat Review-Subdivisions      | 74,592              | 40,880                | 76,983                 | 95,166                |
| Variances & Appeals           | 1,810               | -                     | 5,481                  | 4,220                 |
| Construction Plan Review      | 368,991             | 475,740               | 301,438                | 388,158               |
| Temp Food Srvc Facilities     | 601                 | 1,645                 | 383                    | 1,145                 |
| Food Permits/Food Handler     | 190,362             | 242,321               | 208,587                | 193,558               |
| Food Handler Cert Fee         | -                   | 5,075                 | -                      | -                     |
| Septic Tank Permits           | 2,100               | 3,517                 | 1,421                  | 2,490                 |
| Other Permits/Fees            | 8,382               | 16,664                | 11,520                 | 13,388                |
| Street Closure Permits        | -                   | -                     | 6,525                  | 10,000                |
| Architectural Barrier Review  | 10,820              | 15,560                | 18,090                 | 30,487                |
| Moving                        | 4,380               | 572                   | 6,921                  | 5,963                 |
| Security Alarm Permit Fee     | 26,551              | 37,270                | 27,334                 | 33,569                |
| Fire Prev & Prot Permit Fee   | 22,251              | 30,759                | 22,263                 | 26,080                |
| Total                         | 2,411,516           | 3,032,397             | 2,100,716              | 2,900,427             |

# CITY OF SAN MARCOS

## 2017-18 ANNUAL BUDGET

### GENERAL FUND

|                                  | Actual<br>2015/2016 | Approved<br>2016/2017 | Estimated<br>2016/2017 | Proposed<br>2017/2018 |
|----------------------------------|---------------------|-----------------------|------------------------|-----------------------|
| <b>Fines &amp; Penalties</b>     |                     |                       |                        |                       |
| Parking Meter Fines              | 192,882             | 118,073               | 131,295                | 146,879               |
| Traffic Fines                    | 410,521             | 363,655               | 444,921                | 627,663               |
| School Bus Safety Fines          | -                   | -                     | 58,129                 | 25,000                |
| Mc Technology Fee                | 2,142               | 2,429                 | 2,263                  | 5,358                 |
| Other-Expunction                 | 52,333              | 60,000                | 49,765                 | 108,533               |
| Complaints                       | 290,528             | 275,610               | 271,443                | 263,913               |
| Over-Under                       | (104)               | -                     | -                      | -                     |
| Failure To Appear Fee            | 60                  | -                     | 109                    | -                     |
| Warrant Fee                      | 31,837              | 26,295                | 29,604                 | 30,370                |
| False Alarm Charges              | 17,383              | 24,369                | 30,139                 | 27,519                |
| Defensive Driving Admin Fee      | 11,690              | 8,120                 | 8,813                  | 21,213                |
| Arrest Fee                       | 68,694              | 81,184                | 69,677                 | 56,649                |
| Mc-Special Exp Fee               | 309,734             | 257,422               | 299,358                | 310,470               |
| Dismissal Fee                    | 9,590               | 9,566                 | 12,354                 | 15,108                |
| Traffic Fee                      | 9,293               | 6,827                 | 8,450                  | 8,520                 |
| Child Safety-Sb 460              | 4,537               | 13,279                | 3,152                  | 4,000                 |
| Total                            | 1,411,121           | 1,246,828             | 1,419,472              | 1,651,195             |
| <b>Interest Income</b>           |                     |                       |                        |                       |
| Interest Income                  | 85,346              | 61,000                | 142,388                | 114,000               |
| Total                            | 85,346              | 61,000                | 142,388                | 114,000               |
| <b>Cultural and Recreational</b> |                     |                       |                        |                       |
| Softball/Athletic Programs       | 11,245              | 10,150                | 8,960                  | 4,505                 |
| Summer Fun Program Fee           | 75,077              | 75,802                | 79,072                 | 84,798                |
| Library Lost Materials           | 9,414               | 5,823                 | 9,902                  | 7,371                 |
| Library Fines                    | 26,922              | 15,522                | 25,826                 | 25,949                |
| Library Cards                    | 8,094               | 13,315                | 8,965                  | 8,363                 |
| Library Misc Fee                 | 18,926              | 21,598                | 19,386                 | 19,708                |
| Interlibrary Loan Service        | 111                 | -                     | -                      | -                     |
| Special Events Fee               | 250                 | -                     | -                      | 250                   |
| Aquatic                          | 1,296               | 1,015                 | 48,053                 | 10,908                |
| PARD Building User Fee           | 112,914             | 150,390               | 73,805                 | 93,727                |
| Sm Youth Night                   | (65)                | -                     | -                      | -                     |
| Swimming Lessons                 | 37,063              | 37,831                | 6,786                  | 11,627                |
| Hays County Library Donations    | 60,000              | 81,362                | 80,000                 | 80,000                |
| Annual Entry Fee-Resident        | 107,992             | 96,767                | 66,434                 | 16,726                |
| Annual Entry Fee-Non Resident    | 65,198              | 59,880                | 101,047                | 167,606               |
| Daily Entry Fee-Resident         | -                   | 37,822                | 4,913                  | 5,390                 |

# CITY OF SAN MARCOS

## 2017-18 ANNUAL BUDGET

### GENERAL FUND

|   | Actual<br>2015/2016 | Approved<br>2016/2017 | Estimated<br>2016/2017 | Proposed<br>2017/2018 |
|---|---------------------|-----------------------|------------------------|-----------------------|
| Daily Entry Fee-Non Resident                    | 6,820               | 6,856                 | 305                    | -                     |
| Basketball Court Rental                         | 50                  | -                     | 1,427                  | 1,700                 |
| Racquetball Court Rental                        | 1,048               | 1,011                 | 688                    | 1,018                 |
| Equipment Rental Fee                            | 1,064               | 1,722                 | 673                    | 1,299                 |
| Aerobics Fee                                    | 78,121              | 112,156               | 66,171                 | 68,753                |
| Instructional Fee                               | 17,638              | 23,783                | 16,830                 | 20,283                |
| Lap Swim Fee                                    | 3,465               | 3,914                 | 3,185                  | 3,730                 |
| Senior Activities                               | 1,575               | -                     | 1,720                  | 1,027                 |
| Travel Programs Fee                             | 10,926              | 29,325                | 22,983                 | 23,510                |
| Activity Center Meeting Room                    | 47,674              | 51,148                | 37,910                 | 52,006                |
| PARD-Equipment Rent                             | 4,363               | 4,102                 | 3,294                  | 4,068                 |
| Av Equipment                                    | 992                 | 458                   | 78                     | 1,026                 |
| <b>Total</b>                                    | <b>708,174</b>      | <b>841,753</b>        | <b>688,410</b>         | <b>715,347</b>        |
| <hr/> <b>Charges for Current Services</b> <hr/> |                     |                       |                        |                       |
| Passports                                       | 114,395             | 103,642               | 129,432                | 175,514               |
| Animal Shelter Chrgs (Pound)                    | 46,555              | 56,740                | 50,030                 | 56,729                |
| Animal Shelter Adopt Fee                        | 33,547              | 55,254                | 39,215                 | 43,000                |
| Animal Shelter Vaccine-Micro                    | 8,078               | 8,671                 | 9,803                  | 11,334                |
| Parking Space Leases                            | 1,725               | -                     | -                      | 1,150                 |
| Births-Vital Stats                              | 38,175              | 42,957                | 44,948                 | 45,272                |
| Deaths-Vital Stats                              | 2,068               | 1,518                 | 2,247                  | 2,971                 |
| Police Fees-Variou                              | 12,548              | 12,488                | 12,561                 | 12,645                |
| Photographs                                     | -                   | 69                    | -                      | -                     |
| Criminal Record Name Check                      | 15                  | -                     | 5                      | 20                    |
| Fleet Services                                  | (2,579)             | -                     | -                      | -                     |
| Fire Dept Rescue                                | 22,154              | 60,000                | 61,951                 | 20,000                |
| Community Enhancement Fee                       | -                   | 375,000               | 253,000                | 410,000               |
| <b>Total</b>                                    | <b>276,681</b>      | <b>716,338</b>        | <b>603,191</b>         | <b>778,635</b>        |
| <hr/> <b>Other Revenues</b> <hr/>               |                     |                       |                        |                       |
| Txdot Signal Reimbursement                      | 48,414              | -                     | 10,374                 | 50,000                |
| Land Sales                                      | -                   | 2,500                 | 8,811                  | -                     |
| TX State Reimbursement                          | 57,769              | 67,670                | 59,579                 | -                     |
| SMCISD Reimbursement                            | 156,852             | 174,982               | 158,295                | 165,395               |
| Animal Shelter Svs Expansion                    | 227,179             | 236,304               | 236,303                | 267,774               |
| Auction Sales                                   | 39,784              | 94,235                | 1,655                  | 122,644               |
| Rebates   | 162,189             | 251,459               | 171,095                | 170,000               |
| Misc Sales                                      | 272                 | 381                   | 2,230                  | 340                   |
| Other Revenue                                   | 637,388             | 344,794               | 244,695                | 50,000                |
| Other Revenue - Property Tax                    | 47,112              | -                     | 48,782                 | 68,713                |
| Loan Repayment - JQH                            | 549,638             | 548,087               | 548,088                | 550,849               |
| MUD Fees  | 170,000             | -                     | -                      | -                     |
| NSF Service Charge                              | 431                 | -                     | 155                    | 436                   |
| <b>Total</b>                                    | <b>2,097,029</b>    | <b>1,720,413</b>      | <b>1,490,063</b>       | <b>1,446,151</b>      |

# CITY OF SAN MARCOS

## 2017-18 ANNUAL BUDGET

### GENERAL FUND

|                                       | Actual<br>2015/2016 | Approved<br>2016/2017 | Estimated<br>2016/2017 | Proposed<br>2017/2018 |
|---------------------------------------|---------------------|-----------------------|------------------------|-----------------------|
| <b>Reimbursement from Other Funds</b> |                     |                       |                        |                       |
| Water/Wastewater Utility Fund         | 2,596,435           | 2,722,917             | 2,722,917              | 2,999,868             |
| Electric Utility Fund                 | 1,604,735           | 1,684,972             | 1,684,972              | 1,835,521             |
| Drainage Utility Fund                 | 65,171              | 65,171                | 70,385                 | 72,497                |
| WIC Program Fund                      | 208,673             | 250,053               | 214,202                | 257,555               |
| Total                                 | 4,475,014           | 4,723,113             | 4,692,476              | 5,165,441             |
| <b>Total Operating Revenues</b>       | <b>55,880,448</b>   | <b>59,772,815</b>     | <b>59,424,097</b>      | <b>61,777,919</b>     |
| <b>One-Time Revenues</b>              |                     |                       |                        |                       |
| Prior Year Adjustments                | -                   | -                     | -                      | -                     |
| Other Revenue                         | -                   | -                     | -                      | -                     |
| Total                                 | -                   | -                     | -                      | -                     |
| <b>Total Revenues</b>                 | <b>55,880,448</b>   | <b>59,772,815</b>     | <b>59,424,097</b>      | <b>61,777,919</b>     |
| <b>Recap of Revenues:</b>             |                     |                       |                        |                       |
| Taxes                                 | 44,415,567          | 47,430,973            | 48,287,381             | 49,006,723            |
| Licenses & Permits                    | 2,411,516           | 3,032,397             | 2,100,716              | 2,900,427             |
| Fines & Penalties                     | 1,411,121           | 1,246,828             | 1,419,472              | 1,651,195             |
| Interest Income                       | 85,346              | 61,000                | 142,388                | 114,000               |
| Cultural and Recreational             | 708,174             | 841,753               | 688,410                | 715,347               |
| Charges for Current Services          | 276,681             | 716,338               | 603,191                | 778,635               |
| Other Revenue                         | 2,097,029           | 1,720,413             | 1,490,063              | 1,446,151             |
| Reimbursements from Other Funds       | 4,475,014           | 4,723,113             | 4,692,476              | 5,165,441             |
| One-Time Revenues                     | -                   | -                     | -                      | -                     |
| <b>Total Revenues</b>                 | <b>55,880,448</b>   | <b>59,772,814</b>     | <b>59,424,097</b>      | <b>61,777,919</b>     |

# CITY OF SAN MARCOS

## 2017-18 ANNUAL BUDGET

### GENERAL FUND

|                                 | Actual<br>2015/2016 | Approved<br>2016/2017 | Estimated<br>2016/2017 | Proposed<br>2017/2018 |
|---------------------------------|---------------------|-----------------------|------------------------|-----------------------|
| <b>General Government</b>       |                     |                       |                        |                       |
| <b>City Manager</b>             |                     |                       |                        |                       |
| Personnel Services              | 923,274             | 932,870               | 932,870                | 941,739               |
| Contracted Services             | 16,649              | 15,457                | 15,457                 | 15,457                |
| Materials and Supplies          | 9,430               | 9,180                 | 9,180                  | 9,180                 |
| Other Charges                   | 44,096              | 46,666                | 46,666                 | 46,666                |
| Total                           | 993,449             | 1,004,173             | 1,004,173              | 1,013,042             |
| <b>Communications</b>           |                     |                       |                        |                       |
| Personnel Services              | 344,798             | 353,874               | 353,874                | 375,049               |
| Contracted Services             | 14,836              | 5,500                 | 5,500                  | 5,500                 |
| Materials and Supplies          | 3,478               | 6,120                 | 6,120                  | 6,120                 |
| Other Charges                   | 19,557              | 29,385                | 29,385                 | 29,385                |
| Total                           | 382,669             | 394,879               | 394,879                | 416,054               |
| <b>City Clerk</b>               |                     |                       |                        |                       |
| Personnel Services              | 382,242             | 424,508               | 424,508                | 439,379               |
| Contracted Services             | 47,905              | 76,179                | 76,179                 | 71,179                |
| Materials and Supplies          | 58,600              | 61,529                | 61,529                 | 61,529                |
| Other Charges                   | 19,523              | 34,613                | 21,613                 | 39,613                |
| Total                           | 508,271             | 596,829               | 583,829                | 611,700               |
| <b>City Council</b>             |                     |                       |                        |                       |
| Personnel Services              | 9,449               | 13,046                | 13,046                 | 13,031                |
| Contracted Services             | 6,869               | 8,280                 | 8,280                  | 8,280                 |
| Materials and Supplies          | 6,271               | 6,000                 | 6,000                  | 6,000                 |
| Other Charges                   | 241,924             | 323,050               | 265,050                | 323,050               |
| Total                           | 264,513             | 350,376               | 292,376                | 350,361               |
| <b>Legal</b>                    |                     |                       |                        |                       |
| Personnel Services              | 765,370             | 774,481               | 774,481                | 793,286               |
| Contracted Services             | 72,857              | 85,039                | 85,039                 | 85,039                |
| Materials and Supplies          | 3,195               | 7,300                 | 7,300                  | 7,300                 |
| Other Charges                   | 6,693               | 11,194                | 11,194                 | 11,194                |
| Total                           | 848,115             | 878,014               | 878,014                | 896,819               |
| <b>Total General Government</b> | <b>2,997,016</b>    | <b>3,224,272</b>      | <b>3,153,272</b>       | <b>3,287,976</b>      |

# CITY OF SAN MARCOS

## 2017-18 ANNUAL BUDGET

### GENERAL FUND

|                                 | Actual<br>2015/2016 | Approved<br>2016/2017 | Estimated<br>2016/2017 | Proposed<br>2017/2018 |
|---------------------------------|---------------------|-----------------------|------------------------|-----------------------|
| <b>Human Resources</b>          |                     |                       |                        |                       |
| Personnel Services              | 953,495             | 965,467               | 965,467                | 1,041,468             |
| Contracted Services             | 46,698              | 141,716               | 131,716                | 139,471               |
| Materials and Supplies          | 25,749              | 12,000                | 12,000                 | 12,000                |
| Other Charges                   | 21,937              | 45,443                | 45,443                 | 45,443                |
| Total                           | 1,047,879           | 1,164,626             | 1,154,626              | 1,238,382             |
| <b>Total Human Resources</b>    | <b>1,047,879</b>    | <b>1,164,626</b>      | <b>1,154,626</b>       | <b>1,238,382</b>      |
| <b>Finance</b>                  |                     |                       |                        |                       |
| Personnel Services              | 1,513,789           | 1,593,641             | 1,593,641              | 1,727,371             |
| Contracted Services             | 63,679              | 53,237                | 43,237                 | 49,537                |
| Materials and Supplies          | 32,973              | 32,169                | 31,169                 | 34,119                |
| Other Charges                   | 35,629              | 48,960                | 48,960                 | 55,200                |
| Total                           | 1,646,070           | 1,728,007             | 1,717,007              | 1,866,227             |
| <b>Total Finance Department</b> | <b>1,646,070</b>    | <b>1,728,007</b>      | <b>1,717,007</b>       | <b>1,866,227</b>      |
| <b>Municipal Court</b>          |                     |                       |                        |                       |
| Personnel Services              | 607,899             | 620,584               | 620,584                | 615,285               |
| Contracted Services             | 41,510              | 58,592                | 58,592                 | 56,292                |
| Materials and Supplies          | 17,895              | 19,277                | 19,277                 | 19,277                |
| Other Charges                   | 7,859               | 16,710                | 16,710                 | 16,710                |
| Total                           | 675,163             | 715,163               | 715,163                | 707,564               |
| <b>Total Municipal Court</b>    | <b>675,163</b>      | <b>715,163</b>        | <b>715,163</b>         | <b>707,564</b>        |

# CITY OF SAN MARCOS

## 2017-18 ANNUAL BUDGET

### GENERAL FUND

|  | Actual<br>2015/2016 | Approved<br>2016/2017 | Estimated<br>2016/2017 | Proposed<br>2017/2018 |
|--|---------------------|-----------------------|------------------------|-----------------------|
| <b>Technology Services</b>             |                     |                       |                        |                       |
| <b>Technology Services</b>             |                     |                       |                        |                       |
| Personnel Services                     | 1,384,092           | 1,547,119             | 1,447,119              | 1,541,381             |
| Contracted Services                    | 197,118             | 245,425               | 225,425                | 214,345               |
| Materials and Supplies                 | 33,299              | 33,263                | 33,263                 | 33,263                |
| Other Charges                          | 67,882              | 83,274                | 73,274                 | 101,274               |
| Total                                  | 1,682,391           | 1,909,081             | 1,779,081              | 1,890,263             |
| <b>GIS Division</b>                    |                     |                       |                        |                       |
| Personnel Services                     | 185,417             | 204,912               | 204,912                | 213,951               |
| Contracted Services                    | 12,194              | 15,900                | 15,900                 | 15,900                |
| Materials and Supplies                 | 8,073               | 9,150                 | 9,150                  | 9,150                 |
| Other Charges                          | 8,262               | 12,550                | 12,550                 | 12,550                |
| Total                                  | 213,945             | 242,512               | 242,512                | 251,551               |
| <b>Total Technology Services</b>       | <b>1,896,336</b>    | <b>2,151,593</b>      | <b>2,021,593</b>       | <b>2,141,813</b>      |
| <b>Development Services Department</b> |                     |                       |                        |                       |
| <b>Development Services Admin</b>      |                     |                       |                        |                       |
| Personnel Services                     | 412,442             | 457,803               | 457,803                | 578,824               |
| Contracted Services                    | 28,366              | 49,748                | 49,748                 | 50,446                |
| Materials and Supplies                 | 24,730              | 29,751                | 29,751                 | 27,751                |
| Other Charges                          | 69,503              | 78,540                | 78,540                 | 80,740                |
| Total                                  | 535,041             | 615,841               | 615,841                | 737,761               |
| <b>Planning-Permit Division</b>        |                     |                       |                        |                       |
| Personnel Services                     | 916,156             | 1,041,928             | 1,041,928              | 1,075,302             |
| Contracted Services                    | 128,181             | 135,791               | 115,791                | 135,791               |
| Materials and Supplies                 | 12                  | -                     | -                      | -                     |
| Other Charges                          | 3,324               | 5,635                 | 5,635                  | 5,635                 |
| Total                                  | 1,047,672           | 1,183,354             | 1,163,354              | 1,216,728             |
| <b>Inspections Division</b>            |                     |                       |                        |                       |
| Personnel Services                     | 344,082             | 439,241               | 439,241                | 435,516               |
| Contracted Services                    | 8,415               | 10,560                | 10,560                 | 10,560                |
| Materials and Supplies                 | 10,832              | 2,038                 | 2,038                  | 2,038                 |
| Other Charges                          | 1,958               | 2,000                 | 2,000                  | 2,000                 |
| Total                                  | 365,286             | 453,839               | 453,839                | 450,114               |
| <b>Total Development Services Dept</b> | <b>1,947,999</b>    | <b>2,253,034</b>      | <b>2,233,034</b>       | <b>2,404,603</b>      |

# CITY OF SAN MARCOS

## 2017-18 ANNUAL BUDGET

### GENERAL FUND

|   | Actual<br>2015/2016 | Approved<br>2016/2017 | Estimated<br>2016/2017 | Proposed<br>2017/2018 |
|---|---------------------|-----------------------|------------------------|-----------------------|
| <b>Engineering Department</b>           |                     |                       |                        |                       |
| Personnel Services                      | 1,411,960           | 1,799,623             | 1,699,623              | 1,902,177             |
| Contracted Services                     | 144,697             | 171,651               | 161,651                | 175,129               |
| Materials and Supplies                  | 39,803              | 40,845                | 40,845                 | 37,345                |
| Other Charges                           | 48,353              | 65,270                | 65,270                 | 65,770                |
| Total                                   | 1,644,813           | 2,077,389             | 1,967,389              | 2,180,421             |
| <b>Total Engineering Department</b>     | <b>1,644,813</b>    | <b>2,077,389</b>      | <b>1,967,389</b>       | <b>2,180,421</b>      |
| <b>Fire Operations</b>                  |                     |                       |                        |                       |
| Personnel Services                      | 7,843,857           | 8,151,476             | 7,831,476              | 8,374,825             |
| Contracted Services                     | 100,654             | 143,411               | 143,411                | 141,572               |
| Materials and Supplies                  | 385,640             | 260,441               | 240,441                | 246,607               |
| Other Charges                           | 122,612             | 145,283               | 125,283                | 153,672               |
| Total                                   | 8,452,764           | 8,700,611             | 8,340,611              | 8,916,676             |
| <b>Total Fire Services Department</b>   | <b>8,452,764</b>    | <b>8,700,611</b>      | <b>8,340,611</b>       | <b>8,916,676</b>      |
| <b>Police Operations</b>                |                     |                       |                        |                       |
| Personnel Services                      | 14,020,087          | 14,119,035            | 13,649,035             | 14,517,672            |
| Contracted Services                     | 432,208             | 518,997               | 518,997                | 684,213               |
| Materials and Supplies                  | 623,972             | 587,479               | 547,479                | 570,379               |
| Other Charges                           | 99,785              | 102,790               | 102,790                | 102,790               |
| Total                                   | 15,176,052          | 15,328,301            | 14,818,301             | 15,875,054            |
| <b>Total Police Services Department</b> | <b>15,176,052</b>   | <b>15,328,301</b>     | <b>14,818,301</b>      | <b>15,875,054</b>     |

# CITY OF SAN MARCOS

## 2017-18 ANNUAL BUDGET

### GENERAL FUND

|   | Actual<br>2015/2016 | Approved<br>2016/2017 | Estimated<br>2016/2017 | Proposed<br>2017/2018 |
|---|---------------------|-----------------------|------------------------|-----------------------|
| <b>Public Services Department</b>       |                     |                       |                        |                       |
| <b>Transportation Administration</b>    |                     |                       |                        |                       |
| Personnel Services                      | 503,308             | 540,958               | 540,958                | 570,438               |
| Contracted Services                     | 24,368              | 48,877                | 48,877                 | 63,534                |
| Materials and Supplies                  | 16,507              | 20,966                | 20,966                 | 20,569                |
| Other Charges                           | 213,832             | 258,306               | 258,306                | 186,575               |
| Total                                   | 758,016             | 869,106               | 869,106                | 841,116               |
| <b>Traffic Control</b>                  |                     |                       |                        |                       |
| Personnel Services                      | 601,417             | 693,609               | 693,609                | 733,330               |
| Contracted Services                     | 97,650              | 148,436               | 148,436                | 148,436               |
| Materials and Supplies                  | 291,555             | 199,527               | 199,527                | 199,527               |
| Other Charges                           | 5,051               | 13,269                | 13,269                 | 15,734                |
| Total                                   | 995,673             | 1,054,841             | 1,054,841              | 1,097,027             |
| <b>Streets</b>                          |                     |                       |                        |                       |
| Personnel Services                      | 1,124,150           | 1,410,403             | 1,410,403              | 1,358,661             |
| Contracted Services                     | 191,444             | 203,225               | 203,225                | 202,716               |
| Materials and Supplies                  | 1,583,666           | 1,745,460             | 1,545,460              | 1,745,460             |
| Other Charges                           | 7,042               | 8,525                 | 8,525                  | 8,525                 |
| Total                                   | 2,906,302           | 3,367,612             | 3,167,612              | 3,315,362             |
| <b>Total Public Services Department</b> | <b>4,659,990</b>    | <b>5,291,560</b>      | <b>5,091,560</b>       | <b>5,253,504</b>      |

# CITY OF SAN MARCOS

## 2017-18 ANNUAL BUDGET

### GENERAL FUND

|                                 | Actual<br>2015/2016 | Approved<br>2016/2017 | Estimated<br>2016/2017 | Proposed<br>2017/2018 |
|---------------------------------|---------------------|-----------------------|------------------------|-----------------------|
| <b>Community Services</b>       |                     |                       |                        |                       |
| <b>Community Services Admin</b> |                     |                       |                        |                       |
| Personnel Services              | 621,128             | 727,647               | 727,647                | 771,229               |
| Contracted Services             | -                   | -                     | -                      | -                     |
| Materials and Supplies          | 1,982               | 6,200                 | 6,200                  | 6,200                 |
| Other Charges                   | 427                 | 3,325                 | 3,325                  | 3,325                 |
| Total                           | 623,538             | 737,172               | 737,172                | 780,754               |
| <b>Code Compliance</b>          |                     |                       |                        |                       |
| Personnel Services              | 297,553             | 893,024               | 893,024                | 615,375               |
| Contracted Services             | 21,623              | 28,485                | 28,485                 | 31,950                |
| Materials and Supplies          | 17,919              | 17,191                | 17,191                 | 29,641                |
| Other Charges                   | 2,817               | 4,685                 | 4,685                  | 4,685                 |
| Total                           | 339,913             | 943,385               | 943,385                | 681,651               |
| <b>Animal Services-Control</b>  |                     |                       |                        |                       |
| Personnel Services              | 318,243             | 321,173               | 321,173                | 339,132               |
| Contracted Services             | 28,572              | 45,550                | 45,550                 | 47,530                |
| Materials and Supplies          | 31,881              | 25,793                | 25,793                 | 25,793                |
| Other Charges                   | 4,702               | 10,600                | 10,600                 | 10,600                |
| Total                           | 383,399             | 403,116               | 403,116                | 423,055               |
| <b>Animal Services- Shelter</b> |                     |                       |                        |                       |
| Personnel Services              | 565,510             | 619,786               | 619,786                | 677,565               |
| Contracted Services             | 71,325              | 63,956                | 63,956                 | 67,956                |
| Materials and Supplies          | 111,324             | 93,744                | 93,744                 | 93,744                |
| Other Charges                   | 8,778               | 10,015                | 10,015                 | 10,015                |
| Total                           | 756,938             | 787,501               | 787,501                | 849,280               |
| <b>Library</b>                  |                     |                       |                        |                       |
| Personnel Services              | 1,359,941           | 1,400,355             | 1,400,355              | 1,462,135             |
| Contracted Services             | 53,242              | 58,912                | 58,912                 | 58,912                |
| Materials and Supplies          | 162,194             | 167,141               | 147,141                | 171,298               |
| Other Charges                   | 19,318              | 21,244                | 21,244                 | 21,244                |
| Total                           | 1,594,695           | 1,647,652             | 1,627,652              | 1,713,589             |
| <b>Marshal</b>                  |                     |                       |                        |                       |
| Personnel Services              | 622,387             | 314,414               | 314,414                | 617,715               |
| Contracted Services             | 88,474              | 76,280                | 76,280                 | 81,665                |
| Materials and Supplies          | 53,164              | 52,172                | 52,172                 | 62,172                |
| Other Charges                   | 13,689              | 12,850                | 12,850                 | 16,730                |
| Total                           | 777,714             | 455,716               | 455,716                | 778,282               |

# CITY OF SAN MARCOS

## 2017-18 ANNUAL BUDGET

### GENERAL FUND

|                                 | Actual<br>2015/2016 | Approved<br>2016/2017 | Estimated<br>2016/2017 | Proposed<br>2017/2018 |
|---------------------------------|---------------------|-----------------------|------------------------|-----------------------|
| <b>Parks &amp; Recreation</b>   |                     |                       |                        |                       |
| Personnel Services              | 2,331,543           | 2,467,232             | 2,467,232              | 2,556,711             |
| Contracted Services             | 374,402             | 500,905               | 450,905                | 596,905               |
| Materials and Supplies          | 299,647             | 192,209               | 192,209                | 192,209               |
| Other Charges                   | 27,320              | 28,735                | 28,735                 | 28,735                |
| Total                           | 3,032,912           | 3,189,081             | 3,139,081              | 3,374,560             |
| <b>Activity Center</b>          |                     |                       |                        |                       |
| Personnel Services              | 607,508             | 706,869               | 706,869                | 768,789               |
| Contracted Services             | 36,027              | 83,200                | 63,200                 | 23,200                |
| Materials and Supplies          | 94,613              | 60,540                | 40,540                 | 60,540                |
| Other Charges                   | -                   | 3,500                 | 3,500                  | 3,500                 |
| Total                           | 738,148             | 854,109               | 814,109                | 856,029               |
| <b>Outdoor Pool</b>             |                     |                       |                        |                       |
| Personnel Services              | 54,979              | 104,321               | 104,321                | 104,228               |
| Materials and Supplies          | 31,746              | 39,000                | 39,000                 | 39,000                |
| Total                           | 86,725              | 143,321               | 143,321                | 143,228               |
| <b>Facilities &amp; Grounds</b> |                     |                       |                        |                       |
| Personnel Services              | -                   | -                     | -                      | -                     |
| Contracted Services             | 754,205             | 844,570               | 844,570                | 844,570               |
| Materials and Supplies          | 314,220             | 50,024                | 50,024                 | 50,024                |
| Other Charges                   | -                   | -                     | -                      | -                     |
| Total                           | 1,068,425           | 894,594               | 894,594                | 894,594               |
| <b>Park Rangers</b>             |                     |                       |                        |                       |
| Personnel Services              | 306,517             | 268,283               | 268,283                | 366,020               |
| Contracted Services             | 5,082               | 5,155                 | 5,155                  | 20,419                |
| Materials and Supplies          | 26,990              | 22,046                | 22,046                 | 35,046                |
| Other Charges                   | 7,960               | 8,150                 | 8,150                  | 8,150                 |
| Total                           | 346,549             | 303,634               | 303,634                | 429,635               |
| <b>Fleet Services</b>           |                     |                       |                        |                       |
| Personnel Services              | 474,877             | 540,588               | 540,588                | 569,078               |
| Contracted Services             | 7,867               | 11,295                | 11,295                 | 11,295                |
| Materials and Supplies          | 51,469              | 420,792               | 370,792                | 420,792               |
| Other Charges                   | 3,189               | 8,287                 | 8,287                  | 8,287                 |
| Total                           | 537,402             | 980,962               | 930,962                | 1,009,452             |
| <b>PARC Contract Programs</b>   |                     |                       |                        |                       |
| Contracted Services             | 81,081              | 110,000               | 90,000                 | 110,000               |
| Total                           | 81,081              | 110,000               | 90,000                 | 110,000               |
| <b>Total Community Services</b> |                     |                       |                        |                       |
|                                 | <b>10,367,437</b>   | <b>11,450,243</b>     | <b>11,270,243</b>      | <b>12,044,109</b>     |

# CITY OF SAN MARCOS

## 2017-18 ANNUAL BUDGET

### GENERAL FUND

|  | Actual<br>2015/2016 | Approved<br>2016/2017 | Estimated<br>2016/2017 | Proposed<br>2017/2018 |
|--|---------------------|-----------------------|------------------------|-----------------------|
| <b>General Services</b>                |                     |                       |                        |                       |
| <b>Social Services</b>                 |                     |                       |                        |                       |
| Social Services                        | 450,000             | 450,000               | 450,000                | 450,000               |
| Total                                  | 450,000             | 450,000               | 450,000                | 450,000               |
| <b>Special Services</b>                |                     |                       |                        |                       |
| Personnel Services                     | 10,268              | 772,192               | 30,081                 | 867,791               |
| Contracted Services                    | 2,416,042           | 2,965,295             | 2,494,295              | 2,824,868             |
| Materials and Supplies                 | 9,456               | 30,100                | 5,100                  | 30,100                |
| Other Charges                          | 1,491,406           | 2,314,203             | 2,314,203              | 2,458,533             |
| Operating Transfers                    | 1,444,183           | 1,395,819             | 1,340,819              | 1,451,405             |
| Eco Development/TIZ Incentives         | 504,798             | 1,073,582             | 366,667                | 6,058,241             |
| Other Incentives                       | 141,438             | 115,000               | 115,000                | 115,000               |
| Capital Outlay & Maintenance           | 2,197,438           | 2,705,000             | 2,705,000              | 3,155,000             |
| Total                                  | 8,215,028           | 11,371,191            | 9,371,165              | 16,960,938            |
| <b>Total General Services</b>          | <b>8,665,028</b>    | <b>11,821,191</b>     | <b>9,821,165</b>       | <b>17,410,938</b>     |
| <b>Total General Fund Expenditures</b> | <b>59,176,549</b>   | <b>65,905,990</b>     | <b>62,303,964</b>      | <b>73,327,268</b>     |

#### Summary of Expenditures by Services

|  |                   |                   |                   |                   |
|--|-------------------|-------------------|-------------------|-------------------|
| General Government                     | 2,997,016         | 3,224,272         | 3,153,272         | 3,287,976         |
| Human Resources                        | 1,047,879         | 1,164,626         | 1,154,626         | 1,238,382         |
| Finance                                | 1,646,070         | 1,728,007         | 1,717,007         | 1,866,227         |
| Municipal Court                        | 675,163           | 715,163           | 715,163           | 707,564           |
| Technology Services                    | 1,896,336         | 2,151,593         | 2,021,593         | 2,141,813         |
| Development Services                   | 1,947,999         | 2,253,034         | 2,233,034         | 2,404,603         |
| Engineering                            | 1,644,813         | 2,077,389         | 1,967,389         | 2,180,421         |
| Fire Services                          | 8,452,764         | 8,700,611         | 8,340,611         | 8,916,676         |
| Police Services                        | 15,176,052        | 15,328,301        | 14,818,301        | 15,875,054        |
| Public Services                        | 4,659,990         | 5,291,560         | 5,091,560         | 5,253,504         |
| Community Services                     | 10,367,437        | 11,450,243        | 11,270,243        | 12,044,109        |
| General Services                       | 8,665,028         | 11,821,191        | 9,821,165         | 17,410,938        |
| <b>Total General Fund Expenditures</b> | <b>59,176,549</b> | <b>65,905,990</b> | <b>62,303,964</b> | <b>73,327,268</b> |

| <b>Department Detail</b>            |                            | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|-------------------------------------|----------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>10001100 - City Manager</b>      |                            |                   |                                 |                      |                     |                |
| 50005                               | SALARIES                   | 675,539           | 691,879                         | 691,879              | 704,350             | 1.8%           |
| 50010                               | OVERTIME                   | 64                | 200                             | 200                  | 206                 | 3.0%           |
| 50015                               | LONGEVITY PAY              | 3,004             | 3,244                           | 3,244                | 3,340               | 3.0%           |
| 50040                               | CAR ALLOWANCE              | 15,411            | 15,600                          | 15,600               | 8,400               | -46.2%         |
| 50050                               | CITY MEDICARE              | 9,709             | 10,176                          | 10,176               | 10,386              | 2.1%           |
| 50055                               | CITY FICA                  | 32,482            | 32,068                          | 32,068               | 32,634              | 1.8%           |
| 50060                               | CITY TMRS                  | 122,780           | 121,154                         | 121,154              | 124,997             | 3.2%           |
| 50061                               | CITY PARS                  | 22                | -                               | -                    | -                   | 0.0%           |
| 50065                               | CITY HEALTH INSURANCE      | 63,489            | 57,338                          | 57,338               | 56,266              | -1.9%          |
| 50070                               | WORKMAN'S COMPENSATION     | 774               | 1,212                           | 1,212                | 1,159               | -4.4%          |
| 50090                               | MOVING EXPENSES            | -                 | -                               | -                    | -                   | 0.0%           |
| <b>Total Personnel Services</b>     |                            | 923,274           | 932,870                         | 932,870              | 941,739             | 1.0%           |
| 52095                               | PRINTING & PUBLICATIONS    | 2,321             | 500                             | 500                  | 500                 | 0.0%           |
| 52105                               | COMMUNICATIONS/TELEPHONE   | 11,963            | 11,907                          | 11,907               | 11,907              | 0.0%           |
| 52230                               | PROFESSIONAL SERVICES      | 1,488             | 2,800                           | 2,800                | 2,800               | 0.0%           |
| 52305                               | CONTRACTED SERVICES        | 876               | -                               | -                    | -                   | 0.0%           |
| 52395                               | SOFTWARE LIC & MAINTENANCE | -                 | 250                             | 250                  | 250                 | 0.0%           |
| <b>Total Contracted Services</b>    |                            | 16,649            | 15,457                          | 15,457               | 15,457              | 0.0%           |
| 53045                               | SUPPLIES-OTHER             | 6,807             | 6,600                           | 6,600                | 6,600               | 0.0%           |
| 53070                               | SUPPLIES-OFFICE            | 2,503             | 2,100                           | 2,100                | 2,100               | 0.0%           |
| 53105                               | POSTAGE                    | 120               | 480                             | 480                  | 480                 | 0.0%           |
| <b>Total Materials and Supplies</b> |                            | 9,430             | 9,180                           | 9,180                | 9,180               | 0.0%           |
| 54001                               | P-CARD MUST CODE           | 175               | -                               | -                    | -                   | 0.0%           |
| 54050                               | DUES & SUBSCRIPTIONS       | 9,593             | 8,666                           | 8,666                | 8,666               | 0.0%           |
| 54180                               | PROFESSIONAL DEVELOPMENT   | 7,943             | 16,956                          | 16,956               | 16,956              | 0.0%           |
| 54185                               | MEALS                      | 12,949            | 10,550                          | 10,550               | 10,550              | 0.0%           |
| 54190                               | TRAVEL                     | 13,436            | 10,494                          | 10,494               | 10,494              | 0.0%           |
| <b>Total Other Charges</b>          |                            | 44,096            | 46,666                          | 46,666               | 46,666              | 0.0%           |
| <b>Total City Manager</b>           |                            | 993,449           | 1,004,173                       | 1,004,173            | 1,013,042           | 0.9%           |

| <b>Department Detail</b>            |                            | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|-------------------------------------|----------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>10001103 - Communications</b>    |                            |                   |                                 |                      |                     |                |
| 50005                               | SALARIES                   | 243,801           | 247,270                         | 247,270              | 264,680             | 7.0%           |
| 50010                               | OVERTIME                   | 406               | 600                             | 600                  | 618                 | 3.0%           |
| 50015                               | LONGEVITY PAY              | 291               | 492                             | 492                  | 684                 | 39.0%          |
| 50040                               | CAR ALLOWANCE              | 4,108             | 4,200                           | 4,200                | 4,200               | 0.0%           |
| 50050                               | CITY MEDICARE              | 3,553             | 3,657                           | 3,657                | 3,917               | 7.1%           |
| 50055                               | CITY FICA                  | 15,190            | 15,210                          | 15,210               | 16,036              | 5.4%           |
| 50060                               | CITY TMRS                  | 45,004            | 43,785                          | 43,785               | 46,966              | 7.3%           |
| 50065                               | CITY HEALTH INSURANCE      | 32,170            | 38,225                          | 38,225               | 37,511              | -1.9%          |
| 50070                               | WORKMAN'S COMPENSATION     | 274               | 435                             | 435                  | 437                 | 0.5%           |
| <b>Total Personnel Services</b>     |                            | 344,798           | 353,874                         | 353,874              | 375,049             | 6.0%           |
| 52095                               | PRINTING & PUBLICATIONS    | 8,829             | 1,500                           | 1,500                | 1,500               | 0.0%           |
| 52105                               | COMMUNICATIONS/TELEPHONE   | 1,424             | 1,800                           | 1,800                | 1,800               | 0.0%           |
| 52230                               | PROFESSIONAL SERVICES      | 306               | 200                             | 200                  | 200                 | 0.0%           |
| 52305                               | CONTRACTED SERVICES        | 4,277             | 2,000                           | 2,000                | 2,000               | 0.0%           |
| <b>Total Contracted Services</b>    |                            | 14,836            | 5,500                           | 5,500                | 5,500               | 0.0%           |
| 53045                               | SUPPLIES-OTHER             | 564               | 4,400                           | 4,400                | 4,400               | 0.0%           |
| 53070                               | SUPPLIES-OFFICE            | 2,884             | 1,400                           | 1,400                | 1,400               | 0.0%           |
| 52395                               | SOFTWARE LIC & MAINTENANCE | 19                | -                               | -                    | -                   | 0.0%           |
| 53105                               | POSTAGE                    | 11                | 320                             | 320                  | 320                 | 0.0%           |
| <b>Total Materials and Supplies</b> |                            | 3,478             | 6,120                           | 6,120                | 6,120               | 0.0%           |
| 54050                               | DUES & SUBSCRIPTIONS       | 6,828             | 11,080                          | 11,080               | 11,080              | 0.0%           |
| 54180                               | PROFESSIONAL DEVELOPMENT   | 3,809             | 6,109                           | 6,109                | 6,109               | 0.0%           |
| 54185                               | MEALS                      | 563               | 1,200                           | 1,200                | 1,200               | 0.0%           |
| 54190                               | TRAVEL                     | 8,358             | 10,996                          | 10,996               | 10,996              | 0.0%           |
| <b>Total Other Charges</b>          |                            | 19,557            | 29,385                          | 29,385               | 29,385              | 0.0%           |
| <b>Total Communications</b>         |                            | 382,669           | 394,879                         | 394,879              | 416,054             | 5.4%           |

| <b>Department Detail</b>            |                              | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|-------------------------------------|------------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>10001101 - City Clerk</b>        |                              |                   |                                 |                      |                     |                |
| 50005                               | SALARIES                     | 262,112           | 282,078                         | 282,078              | 301,834             | 7.0%           |
| 50010                               | OVERTIME                     | 1,191             | 1,300                           | 1,300                | 1,339               | 3.0%           |
| 50015                               | LONGEVITY PAY                | 1,432             | 1,672                           | 1,672                | 1,912               | 14.4%          |
| 50040                               | CAR ALLOWANCE                | 7,097             | 9,000                           | 9,000                | 9,000               | 0.0%           |
| 50050                               | CITY MEDICARE                | 3,749             | 4,798                           | 4,798                | 4,554               | -5.1%          |
| 50055                               | CITY FICA                    | 16,032            | 20,521                          | 20,521               | 19,472              | -5.1%          |
| 50060                               | CITY TMRS                    | 48,848            | 56,851                          | 56,851               | 53,871              | -5.2%          |
| 50065                               | CITY HEALTH INSURANCE        | 41,481            | 47,782                          | 47,782               | 46,889              | -1.9%          |
| 50070                               | WORKMAN'S COMPENSATION       | 299               | 507                             | 507                  | 507                 | 0.0%           |
| <b>Total Personnel Services</b>     |                              | 382,242           | 424,508                         | 424,508              | 439,379             | 3.5%           |
| 52095                               | PRINTING & PUBLICATIONS      | 25,000            | 25,000                          | 25,000               | 25,000              | 0.0%           |
| 52105                               | COMMUNICATIONS/TELEPHONE     | 4,146             | 4,509                           | 4,509                | 4,509               | 0.0%           |
| 52230                               | PROFESSIONAL SERVICES        | 300               | 300                             | 300                  | 300                 | 0.0%           |
| 52390                               | MAINT CONTRACT-OFFICE EQUIP  | -                 | 1,000                           | 1,000                | 1,000               | 0.0%           |
| 52395                               | SOFTWARE LIC & MAINTENANCE   | 4,428             | 10,370                          | 10,370               | 10,370              | 0.0%           |
| 52425                               | ELECTION EXPENSES            | 14,031            | 35,000                          | 35,000               | 30,000              | -14.3%         |
| <b>Total Contracted Services</b>    |                              | 47,905            | 76,179                          | 76,179               | 71,179              | -6.6%          |
| 53045                               | SUPPLIES-OTHER               | 12,895            | 10,000                          | 10,000               | 12,000              | 20.0%          |
| 53050                               | SUPPLIES-RECORDS MGMT        | 14,129            | 14,129                          | 14,129               | 14,129              | 0.0%           |
| 53053                               | SUPPLIES-SPECIAL EVENTS      | 3,428             | 5,000                           | 5,000                | 8,000               | 60.0%          |
| 53054                               | SUPPLIES-FOOD/BEVERAGE       | 1,904             | 3,000                           | 3,000                | 3,000               | 0.0%           |
| 53055                               | SUPPLIES-VITALS              | 4,472             | 7,000                           | 7,000                | 7,000               | 0.0%           |
| 53070                               | SUPPLIES-OFFICE              | 16,904            | 18,400                          | 18,400               | 13,000              | -29.3%         |
| 53105                               | POSTAGE                      | 4,869             | 4,000                           | 4,000                | 4,400               | 10.0%          |
| <b>Total Materials and Supplies</b> |                              | 58,600            | 61,529                          | 61,529               | 61,529              | 0.0%           |
| 54050                               | DUES & SUBSCRIPTIONS         | 160               | 620                             | 620                  | 620                 | 0.0%           |
| 54055                               | DUES & SUBSCRIPTIONS-COUNCIL | 100               | -                               | -                    | 0                   | 100.0%         |
| 54140                               | LEGAL NOTICES                | 5,115             | 10,000                          | (3,000)              | 10,000              | 0.0%           |
| 54180                               | PROFESSIONAL DEVELOPMENT     | 1,169             | 6,730                           | 6,730                | 6,730               | 0.0%           |
| 54185                               | MEALS                        | 2,751             | 3,333                           | 3,333                | 3,333               | 0.0%           |
| 54190                               | TRAVEL                       | 3,646             | 8,930                           | 8,930                | 8,930               | 0.0%           |
| 54200                               | COMMUNITY RELATIONS          | 6,582             | 5,000                           | 5,000                | 10,000              | 100.0%         |
| <b>Total Other Charges</b>          |                              | 19,523            | 34,613                          | 21,613               | 39,613              | 14.4%          |
| <b>Total City Clerk</b>             |                              | 508,271           | 596,829                         | 583,829              | 611,700             | 2.5%           |

| <b>Department Detail</b>            |                              | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|-------------------------------------|------------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>10001102 - City Council</b>      |                              |                   |                                 |                      |                     |                |
| 50050                               | CITY MEDICARE                | 1,753             | 2,417                           | 2,417                | 2,417               | 0.0%           |
| 50055                               | CITY FICA                    | 7,497             | 10,343                          | 10,343               | 10,343              | 0.0%           |
| 50070                               | WORKMAN'S COMPENSATION       | 199               | 286                             | 286                  | 271                 | -5.2%          |
| <b>Total Personnel Services</b>     |                              | 9,449             | 13,046                          | 13,046               | 13,031              | -0.1%          |
| 52105                               | COMMUNICATIONS/TELEPHONE     | 6,869             | 8,280                           | 8,280                | 8,280               | 0.0%           |
| <b>Total Contracted Services</b>    |                              | 6,869             | 8,280                           | 8,280                | 8,280               | 0.0%           |
| 53060                               | SUPPLIES-COUNCIL             | 6,271             | 6,000                           | 6,000                | 6,000               | 0.0%           |
| <b>Total Materials and Supplies</b> |                              | 6,271             | 6,000                           | 6,000                | 6,000               | 0.0%           |
| 54055                               | DUES & SUBSCRIPTIONS-COUNCIL | 17,828            | 28,250                          | 28,250               | 28,250              | 0.0%           |
| 54290                               | COUNCIL RELATED ITEMS        | 65,716            | 60,000                          | 40,000               | 60,000              | 0.0%           |
| 54295                               | SPECIAL COUNCIL TRAVEL       | 5,116             | 20,000                          | 10,000               | 20,000              | 0.0%           |
| 54300                               | COUNCIL TRAVEL-MAYOR         | 15,786            | 18,000                          | 18,000               | 18,000              | 0.0%           |
| 54305                               | COUNCIL TRAVEL-PLACE 1       | 12,246            | 12,000                          | 12,000               | 12,000              | 0.0%           |
| 54310                               | COUNCIL TRAVEL-PLACE 2       | 1,657             | 12,000                          | 7,000                | 12,000              | 0.0%           |
| 54315                               | COUNCIL TRAVEL-PLACE 3       | 10,419            | 12,000                          | 12,000               | 12,000              | 0.0%           |
| 54320                               | COUNCIL TRAVEL-PLACE 4       | 2,479             | 12,000                          | 7,000                | 12,000              | 0.0%           |
| 54325                               | COUNCIL TRAVEL-PLACE 5       | 9,490             | 12,000                          | 12,000               | 12,000              | 0.0%           |
| 54330                               | COUNCIL TRAVEL-PLACE 6       | 10,117            | 12,000                          | 12,000               | 12,000              | 0.0%           |
| 54340                               | COMP / REIMB-MAYOR           | 18,700            | 20,400                          | 19,800               | 20,400              | 0.0%           |
| 54345                               | COMP / REIMB-PLACE 1         | 17,400            | 17,400                          | 17,400               | 17,400              | 0.0%           |
| 54350                               | COMP / REIMB-PLACE 2         | 2,770             | 17,400                          | 17,400               | 17,400              | 0.0%           |
| 54355                               | COMP / REIMB-PLACE 3         | 17,400            | 17,400                          | 17,400               | 17,400              | 0.0%           |
| 54360                               | COMP / REIMB-PLACE 4         | -                 | 17,400                          | -                    | 17,400              | 0.0%           |
| 54365                               | COMP / REIMB-PLACE 5         | 17,400            | 17,400                          | 17,400               | 17,400              | 0.0%           |
| 54370                               | COMP / REIMB-PLACE 6         | 17,400            | 17,400                          | 17,400               | 17,400              | 0.0%           |
| <b>Total Other Charges</b>          |                              | 241,924           | 323,050                         | 265,050              | 323,050             | 0.0%           |
| <b>Total City Council</b>           |                              | 264,513           | 350,376                         | 292,376              | 350,361             | 0.0%           |

| <b>Department Detail</b>            |                          | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|-------------------------------------|--------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>10001108 - Legal</b>             |                          |                   |                                 |                      |                     |                |
| 50005                               | SALARIES                 | 551,177           | 560,768                         | 560,768              | 576,805             | 2.9%           |
| 50010                               | OVERTIME                 | -                 | 200                             | 200                  | 206                 | 3.0%           |
| 50015                               | LONGEVITY PAY            | 3,288             | 3,528                           | 3,528                | 3,768               | 6.8%           |
| 50040                               | CAR ALLOWANCE            | 11,154            | 11,400                          | 11,400               | 11,400              | 0.0%           |
| 50050                               | CITY MEDICARE            | 7,931             | 8,359                           | 8,359                | 8,586               | 2.7%           |
| 50055                               | CITY FICA                | 30,994            | 32,122                          | 32,122               | 32,745              | 1.9%           |
| 50060                               | CITY TMRS                | 100,851           | 99,770                          | 99,770               | 102,551             | 2.8%           |
| 50065                               | CITY HEALTH INSURANCE    | 59,327            | 57,338                          | 57,338               | 56,266              | -1.9%          |
| 50070                               | WORKMAN'S COMPENSATION   | 649               | 996                             | 996                  | 959                 | -3.7%          |
| <b>Total Personnel Services</b>     |                          | 765,370           | 774,481                         | 774,481              | 793,286             | 2.4%           |
| 52030                               | LEGAL BOOKS              | -                 | 3,900                           | 3,900                | 3,900               | 0.0%           |
| 52105                               | COMMUNICATIONS/TELEPHONE | 2,767             | 2,739                           | 2,739                | 2,739               | 0.0%           |
| 52270                               | SPECIAL COUNSEL          | 52,121            | 63,000                          | 63,000               | 63,000              | 0.0%           |
| 52275                               | LITIGATION RELATED COSTS | 7,120             | 3,500                           | 3,500                | 3,500               | 0.0%           |
| 52480                               | COURTHOUSE RECORDINGS    | 314               | 300                             | 300                  | 300                 | 0.0%           |
| 52525                               | LEGAL REFERENCE SERVICES | 10,535            | 11,600                          | 11,600               | 11,600              | 0.0%           |
| <b>Total Contracted Services</b>    |                          | 72,857            | 85,039                          | 85,039               | 85,039              | 0.0%           |
| 53045                               | SUPPLIES-OTHER           | 1,038             | 3,200                           | 3,200                | 3,200               | 0.0%           |
| 53070                               | SUPPLIES-OFFICE          | 910               | 2,700                           | 2,700                | 2,700               | 0.0%           |
| 53105                               | POSTAGE                  | 1,247             | 1,400                           | 1,400                | 1,400               | 0.0%           |
| <b>Total Materials and Supplies</b> |                          | 3,195             | 7,300                           | 7,300                | 7,300               | 0.0%           |
| 54050                               | DUES & SUBSCRIPTIONS     | 1,965             | 2,194                           | 2,194                | 2,194               | 0.0%           |
| 54180                               | PROFESSIONAL DEVELOPMENT | 2,223             | 4,000                           | 4,000                | 4,000               | 0.0%           |
| 54185                               | MEALS                    | 77                | 1,000                           | 1,000                | 1,000               | 0.0%           |
| 54190                               | TRAVEL                   | 2,428             | 4,000                           | 4,000                | 4,000               | 0.0%           |
| <b>Total Other Charges</b>          |                          | 6,693             | 11,194                          | 11,194               | 11,194              | 0.0%           |
| <b>Total Legal</b>                  |                          | 848,115           | 878,014                         | 878,014              | 896,819             | 2.1%           |

| <b>Department Detail</b>            |                               | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|-------------------------------------|-------------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>10001111 - Human Resources</b>   |                               |                   |                                 |                      |                     |                |
| 50005                               | SALARIES                      | 669,591           | 677,667                         | 677,667              | 730,704             | 7.8%           |
| 50010                               | OVERTIME                      | 8,819             | 7,000                           | 7,000                | 7,210               | 3.0%           |
| 50015                               | LONGEVITY PAY                 | 4,644             | 5,072                           | 5,072                | 5,528               | 9.0%           |
| 50040                               | CAR ALLOWANCE                 | 6,658             | 6,600                           | 6,600                | 6,600               | 0.0%           |
| 50050                               | CITY MEDICARE                 | 9,460             | 10,169                          | 10,169               | 10,875              | 6.9%           |
| 50055                               | CITY FICA                     | 39,135            | 42,215                          | 42,215               | 44,920              | 6.4%           |
| 50060                               | CITY TMRS                     | 121,075           | 120,014                         | 120,014              | 131,273             | 9.4%           |
| 50061                               | CITY PARS                     | 156               | -                               | -                    | -                   | 0.0%           |
| 50065                               | CITY HEALTH INSURANCE         | 93,187            | 95,563                          | 95,563               | 103,155             | 7.9%           |
| 50070                               | WORKMAN'S COMPENSATION        | 770               | 1,165                           | 1,165                | 1,203               | 3.3%           |
| <b>Total Personnel Services</b>     |                               | 953,495           | 965,467                         | 965,467              | 1,041,468           | 7.9%           |
| 52090                               | ADVERTISING-JOB VACANCY       | 1,873             | -                               | -                    | 7,422               | 100.0%         |
| 52095                               | PRINTING & PUBLICATIONS       | 3,626             | 8,000                           | 8,000                | 8,000               | 0.0%           |
| 52105                               | COMMUNICATIONS/TELEPHONE      | 4,542             | 4,819                           | 4,819                | 4,819               | 0.0%           |
| 52230                               | PROFESSIONAL SERVICES         | 42                | 19,570                          | 19,570               | 19,570              | 0.0%           |
| 52305                               | CONTRACTED SERVICES           | 7,966             | 45,390                          | 35,390               | 45,390              | 0.0%           |
| 52385                               | WEB HOSTED RECRUITING SYS     | -                 | 28,000                          | 28,000               | 19,000              | -32.1%         |
| 52395                               | SOFTWARE LIC & MAINTENANCE    | -                 | 667                             | 667                  | -                   | -100.0%        |
| 52455                               | PRE-EMPLOYMENT SCREENING      | 3,973             | 6,720                           | 6,720                | 6,720               | 0.0%           |
| 52460                               | EMPLOYEE PHYSICALS            | 4,458             | 12,950                          | 12,950               | 12,950              | 0.0%           |
| 52465                               | EMPLOYEE DRUG TESTING PROGRAM | 20,219            | 15,600                          | 15,600               | 15,600              | 0.0%           |
| <b>Total Contracted Services</b>    |                               | 46,698            | 141,716                         | 131,716              | 139,471             | -1.6%          |
| 53045                               | SUPPLIES-OTHER                | 13,154            | 12,000                          | 12,000               | 12,000              | 0.0%           |
| 53070                               | SUPPLIES-OFFICE               | 11,518            | -                               | -                    | -                   | 0.0%           |
| 53105                               | POSTAGE                       | 1,077             | -                               | -                    | -                   | 0.0%           |
| <b>Total Materials and Supplies</b> |                               | 25,749            | 12,000                          | 12,000               | 12,000              | 0.0%           |
| 54050                               | DUES & SUBSCRIPTIONS          | 5,047             | 7,569                           | 7,569                | 7,569               | 0.0%           |
| 54180                               | PROFESSIONAL DEVELOPMENT      | 5,029             | 21,056                          | 21,056               | 21,056              | 0.0%           |
| 54185                               | MEALS                         | 1,224             | 2,930                           | 2,930                | 2,930               | 0.0%           |
| 54190                               | TRAVEL                        | 10,638            | 13,888                          | 13,888               | 13,888              | 0.0%           |
| <b>Total Other Charges</b>          |                               | 21,937            | 45,443                          | 45,443               | 45,443              | 0.0%           |
| <b>Total Human Resources</b>        |                               | 1,047,879         | 1,164,626                       | 1,154,626            | 1,238,382           | 6.3%           |

| <b>Department Detail</b>            |                               | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|-------------------------------------|-------------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>10001105 - Finance</b>           |                               |                   |                                 |                      |                     |                |
| 50005                               | SALARIES                      | 1,035,810         | 1,090,027                       | 1,090,027            | 1,192,672           | 9.4%           |
| 50010                               | OVERTIME                      | 16,876            | 17,235                          | 17,235               | 17,752              | 3.0%           |
| 50015                               | LONGEVITY PAY                 | 8,236             | 8,984                           | 8,984                | 8,348               | -7.1%          |
| 50040                               | CAR ALLOWANCE                 | 4,109             | 4,200                           | 4,200                | 4,200               | 0.0%           |
| 50050                               | CITY MEDICARE                 | 14,568            | 16,246                          | 16,246               | 17,733              | 9.2%           |
| 50055                               | CITY FICA                     | 61,930            | 68,728                          | 68,728               | 74,450              | 8.3%           |
| 50060                               | CITY TMRS                     | 189,989           | 197,099                         | 197,099              | 215,206             | 9.2%           |
| 50061                               | CITY PARS                     | 29                | -                               | -                    | 0                   | 100.0%         |
| 50065                               | CITY HEALTH INSURANCE         | 181,070           | 189,216                         | 189,216              | 195,057             | 3.1%           |
| 50070                               | WORKMAN'S COMPENSATION        | 1,172             | 1,907                           | 1,907                | 1,953               | 2.4%           |
| <b>Total Personnel Services</b>     |                               | <b>1,513,789</b>  | <b>1,593,641</b>                | <b>1,593,641</b>     | <b>1,727,371</b>    | <b>8.4%</b>    |
| 52095                               | PRINTING & PUBLICATIONS       | 4,248             | 3,500                           | 3,500                | 3,500               | 0.0%           |
| 52105                               | COMMUNICATIONS/TELEPHONE      | 6,015             | 7,837                           | 7,837                | 9,277               | 18.4%          |
| 52230                               | PROFESSIONAL SERVICES         | 52,781            | 35,900                          | 25,900               | 31,900              | -11.1%         |
| 52305                               | CONTRACTED SERVICES           | -                 | 4,500                           | 4,500                | 4,860               | 8.0%           |
| 52390                               | MAINT CONTRACT-OFFICE EQUIP   | 635               | 1,500                           | 1,500                | -                   | -100.0%        |
| <b>Total Contracted Services</b>    |                               | <b>63,679</b>     | <b>53,237</b>                   | <b>43,237</b>        | <b>49,537</b>       | <b>-7.0%</b>   |
| 53040                               | FUEL ONLY                     | 484               | 1,169                           | 1,169                | 1,169               | 0.0%           |
| 53045                               | SUPPLIES-OTHER                | 20,528            | 19,500                          | 18,500               | 21,450              | 10.0%          |
| 53070                               | SUPPLIES-OFFICE               | 8,412             | 9,000                           | 9,000                | 9,000               | 0.0%           |
| 53105                               | POSTAGE                       | 3,430             | 2,500                           | 2,500                | 2,500               | 0.0%           |
| 53145                               | REPAIRS-VEHICLES & EQUIP/LUBE | 120               | -                               | -                    | 0                   | 100.0%         |
| <b>Total Materials and Supplies</b> |                               | <b>32,973</b>     | <b>32,169</b>                   | <b>31,169</b>        | <b>34,119</b>       | <b>6.1%</b>    |
| 54050                               | DUES & SUBSCRIPTIONS          | 4,221             | 6,755                           | 6,755                | 6,500               | -3.8%          |
| 54180                               | PROFESSIONAL DEVELOPMENT      | 13,927            | 20,295                          | 20,295               | 24,510              | 20.8%          |
| 54185                               | MEALS                         | 2,327             | 3,760                           | 3,760                | 3,835               | 2.0%           |
| 54190                               | TRAVEL                        | 15,155            | 18,150                          | 18,150               | 20,355              | 12.1%          |
| <b>Total Other Charges</b>          |                               | <b>35,629</b>     | <b>48,960</b>                   | <b>48,960</b>        | <b>55,200</b>       | <b>12.7%</b>   |
| <b>Total Finance</b>                |                               | <b>1,646,070</b>  | <b>1,728,007</b>                | <b>1,717,007</b>     | <b>1,866,227</b>    | <b>8.0%</b>    |

| <b>Department Detail</b>            |                               | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|-------------------------------------|-------------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>10001114- Municipal Court</b>    |                               |                   |                                 |                      |                     |                |
| 50005                               | SALARIES                      | 463,389           | 447,360                         | 447,360              | 428,813             | -4.1%          |
| 50010                               | OVERTIME                      | 551               | 600                             | 600                  | 618                 | 3.0%           |
| 50015                               | LONGEVITY PAY                 | 2,935             | 4,228                           | 4,228                | 2,780               | -34.2%         |
| 50050                               | CITY MEDICARE                 | 6,659             | 6,586                           | 6,586                | 6,266               | -4.8%          |
| 50055                               | CITY FICA                     | 23,447            | 28,155                          | 28,155               | 26,797              | -4.8%          |
| 50060                               | CITY TMRS                     | 59,050            | 60,657                          | 60,657               | 69,029              | 13.8%          |
| 50061                               | CITY PARS                     | 1,054             | -                               | -                    | -                   | 0.0%           |
| 50065                               | CITY HEALTH INSURANCE         | 49,795            | 71,673                          | 71,673               | 79,711              | 11.2%          |
| 50070                               | WORKMAN'S COMPENSATION        | 1,019             | 1,326                           | 1,326                | 1,271               | -4.1%          |
| <b>Total Personnel Services</b>     |                               | <b>607,899</b>    | <b>620,584</b>                  | <b>620,584</b>       | <b>615,285</b>      | <b>-0.9%</b>   |
| 52030                               | LEGAL BOOKS                   | -                 | 700                             | 700                  | 700                 | 0.0%           |
| 52095                               | PRINTING & PUBLICATIONS       | 909               | 6,500                           | 6,500                | 6,500               | 0.0%           |
| 52105                               | COMMUNICATIONS/TELEPHONE      | 2,403             | 2,992                           | 2,992                | 1,192               | -60.2%         |
| 52230                               | PROFESSIONAL SERVICES         | 246               | 500                             | 500                  | 500                 | 0.0%           |
| 52305                               | CONTRACTED SERVICES           | 9,194             | 6,000                           | 6,000                | 7,800               | 30.0%          |
| 52390                               | MAINT CONTRACT-OFFICE EQUIP   | 2,160             | 2,000                           | 2,000                | 2,000               | 0.0%           |
| 52395                               | SOFTWARE LIC & MAINTENANCE    | 26,599            | 39,900                          | 39,900               | 37,600              | -5.8%          |
| <b>Total Contracted Services</b>    |                               | <b>41,510</b>     | <b>58,592</b>                   | <b>58,592</b>        | <b>56,292</b>       | <b>-3.9%</b>   |
| 53040                               | FUEL ONLY                     | 354               | 527                             | 527                  | 527                 | 0.0%           |
| 53045                               | SUPPLIES-OTHER                | 2,059             | 4,000                           | 4,000                | 4,000               | 0.0%           |
| 53070                               | SUPPLIES-OFFICE               | 10,925            | 7,500                           | 7,500                | 7,500               | 0.0%           |
| 53105                               | POSTAGE                       | 4,472             | 7,250                           | 7,250                | 7,250               | 0.0%           |
| 53145                               | REPAIRS-VEHICLES & EQUIP/LUBE | 86                | -                               | -                    | 0                   | 100.0%         |
| <b>Total Materials and Supplies</b> |                               | <b>17,895</b>     | <b>19,277</b>                   | <b>19,277</b>        | <b>19,277</b>       | <b>0.0%</b>    |
| 54050                               | DUES & SUBSCRIPTIONS          | 985               | 1,210                           | 1,210                | 1,210               | 0.0%           |
| 54135                               | COURT COSTS                   | 112               | 3,800                           | 3,800                | 3,800               | 0.0%           |
| 54170                               | MILEAGE                       | 52                | 700                             | 700                  | 700                 | 0.0%           |
| 54180                               | PROFESSIONAL DEVELOPMENT      | 3,002             | 6,650                           | 6,650                | 6,650               | 0.0%           |
| 54185                               | MEALS                         | 618               | 800                             | 800                  | 800                 | 0.0%           |
| 54190                               | TRAVEL                        | 3,089             | 3,550                           | 3,550                | 3,550               | 0.0%           |
| <b>Total Other Charges</b>          |                               | <b>7,859</b>      | <b>16,710</b>                   | <b>16,710</b>        | <b>16,710</b>       | <b>0.0%</b>    |
| <b>Total Municipal Court</b>        |                               | <b>675,163</b>    | <b>715,163</b>                  | <b>715,163</b>       | <b>707,564</b>      | <b>-1.1%</b>   |

| <b>Department Detail</b>              |                               | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|---------------------------------------|-------------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>10001117 - Technology Services</b> |                               |                   |                                 |                      |                     |                |
| 50005                                 | SALARIES                      | 979,795           | 1,081,496                       | 981,496              | 1,078,126           | -0.3%          |
| 50010                                 | OVERTIME                      | 24,969            | 25,000                          | 25,000               | 25,750              | 3.0%           |
| 50015                                 | LONGEVITY PAY                 | 3,116             | 3,596                           | 3,596                | 2,812               | -21.8%         |
| 50040                                 | CAR ALLOWANCE                 | 6,385             | 8,400                           | 8,400                | 4,200               | -50.0%         |
| 50050                                 | CITY MEDICARE                 | 14,429            | 15,964                          | 15,964               | 16,107              | 0.9%           |
| 50055                                 | CITY FICA                     | 60,502            | 66,877                          | 66,877               | 67,170              | 0.4%           |
| 50060                                 | CITY TMRS                     | 180,308           | 192,905                         | 192,905              | 195,415             | 1.3%           |
| 50061                                 | CITY PARS                     | 97                | -                               | -                    | -                   | 0.0%           |
| 50065                                 | CITY HEALTH INSURANCE         | 113,313           | 150,990                         | 150,990              | 150,044             | -0.6%          |
| 50070                                 | WORKMAN'S COMPENSATION        | 1,179             | 1,891                           | 1,891                | 1,757               | -7.1%          |
| <b>Total Personnel Services</b>       |                               | 1,384,092         | 1,547,119                       | 1,447,119            | 1,541,381           | -0.4%          |
| 52025                                 | COPIER RENTAL                 | 15,986            | 18,000                          | 18,000               | -                   | -100.0%        |
| 52095                                 | PRINTING & PUBLICATIONS       | 42                | 100                             | 100                  | 100                 | 0.0%           |
| 52105                                 | COMMUNICATIONS/TELEPHONE      | 95,098            | 120,105                         | 100,105              | 120,105             | 0.0%           |
| 52230                                 | PROFESSIONAL SERVICES         | 5,658             | 10,003                          | 10,003               | 10,003              | 0.0%           |
| 52305                                 | CONTRACTED SERVICES           | 81,854            | 82,837                          | 82,837               | 82,837              | 0.0%           |
| 52395                                 | SOFTWARE LIC & MAINTENANCE    | (1,520)           | 14,380                          | 14,380               | 1,300               | -91.0%         |
| <b>Total Contracted Services</b>      |                               | 197,118           | 245,425                         | 225,425              | 214,345             | -12.7%         |
| 53040                                 | FUEL ONLY                     | 367               | 446                             | 446                  | 446                 | 0.0%           |
| 53045                                 | SUPPLIES-OTHER                | 17,174            | 18,217                          | 18,217               | 18,217              | 0.0%           |
| 53070                                 | SUPPLIES-OFFICE               | 15,230            | 14,400                          | 14,400               | 14,400              | 0.0%           |
| 53105                                 | POSTAGE                       | 107               | 200                             | 200                  | 200                 | 0.0%           |
| 53145                                 | REPAIRS-VEHICLES & EQUIP/LUBE | 421               | -                               | -                    | 0                   | 100.0%         |
| <b>Total Material and Supplies</b>    |                               | 33,299            | 33,263                          | 33,263               | 33,263              | 0.0%           |
| 54050                                 | DUES & SUBSCRIPTIONS          | 2,509             | 7,469                           | 7,469                | 7,469               | 0.0%           |
| 54180                                 | PROFESSIONAL DEVELOPMENT      | 44,741            | 58,201                          | 48,201               | 61,201              | 5.2%           |
| 54185                                 | MEALS                         | 4,510             | 5,454                           | 5,454                | 7,454               | 36.7%          |
| 54190                                 | TRAVEL                        | 16,121            | 12,150                          | 12,150               | 25,150              | 107.0%         |
| <b>Total Other Charges</b>            |                               | 67,882            | 83,274                          | 73,274               | 101,274             | 21.6%          |
| <b>Total Technology Services</b>      |                               | 1,682,391         | 1,909,081                       | 1,779,081            | 1,890,263           | -1.0%          |

| <b>Department Detail</b>            |                          | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|-------------------------------------|--------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>10001120 - GIS</b>               |                          |                   |                                 |                      |                     |                |
| 50005                               | SALARIES                 | 134,620           | 149,730                         | 149,730              | 157,134             | 4.9%           |
| 50010                               | OVERTIME                 | -                 | -                               | -                    | -                   | 0.0%           |
| 50015                               | LONGEVITY PAY            | 1,060             | 1,156                           | 1,156                | 1,252               | 8.3%           |
| 50050                               | CITY MEDICARE            | 1,936             | 2,188                           | 2,188                | 2,297               | 5.0%           |
| 50055                               | CITY FICA                | 7,854             | 9,355                           | 9,355                | 9,820               | 5.0%           |
| 50060                               | CITY TMRS                | 23,042            | 23,111                          | 23,111               | 24,436              | 5.7%           |
| 50061                               | CITY PARS                | 93                | -                               | -                    | -                   | 0.0%           |
| 50065                               | CITY HEALTH INSURANCE    | 16,691            | 19,113                          | 19,113               | 18,755              | -1.9%          |
| 50070                               | WORKMAN'S COMPENSATION   | 121               | 260                             | 260                  | 256                 | -1.5%          |
| <b>Total Personnel Services</b>     |                          | 185,417           | 204,912                         | 204,912              | 213,951             | 4.4%           |
| 52105                               | COMMUNICATIONS/TELEPHONE | 881               | 900                             | 900                  | 900                 | 0.0%           |
| 52305                               | CONTRACTED SERVICES      | 11,313            | 15,000                          | 15,000               | 15,000              | 0.0%           |
| <b>Total Contracted Services</b>    |                          | 12,194            | 15,900                          | 15,900               | 15,900              | 0.0%           |
| 53045                               | SUPPLIES-OTHER           | 1,057             | 1,000                           | 1,000                | 6,000               | 500.0%         |
| 53070                               | SUPPLIES-OFFICE          | 102               | 250                             | 250                  | 250                 | 0.0%           |
| 53083                               | SUPPLIES-DRAFTING        | 6,914             | 7,900                           | 7,900                | 2,900               | -63.3%         |
| <b>Total Materials and Supplies</b> |                          | 8,073             | 9,150                           | 9,150                | 9,150               | 0.0%           |
| 54050                               | DUES & SUBSCRIPTIONS     | -                 | 550                             | 550                  | 550                 | 0.0%           |
| 54180                               | PROFESSIONAL DEVELOPMENT | 8,262             | 12,000                          | 12,000               | 12,000              | 0.0%           |
| <b>Total Other Charges</b>          |                          | 8,262             | 12,550                          | 12,550               | 12,550              | 0.0%           |
| <b>Total GIS Division</b>           |                          | 213,945           | 242,512                         | 242,512              | 251,551             | 3.7%           |

| <b>Department Detail</b>                     |                            | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|--|----------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>10004123 - Development Services Admin</b> |                            |                   |                                 |                      |                     |                |
| 50005  | SALARIES                   | 298,902           | 330,600                         | 330,600              | 420,775             | 27.3%          |
| 50010  | OVERTIME                   | -                 | -                               | -                    | -                   | 0.0%           |
| 50015  | LONGEVITY PAY              | 936               | 1,524                           | 1,524                | 466                 | -69.4%         |
| 50040  | CAR ALLOWANCE              | 6,457             | 6,600                           | 6,600                | 6,600               | 0.0%           |
| 50050  | CITY MEDICARE              | 4,257             | 4,927                           | 4,927                | 6,204               | 25.9%          |
| 50055  | CITY FICA                  | 18,149            | 19,370                          | 19,370               | 24,467              | 26.3%          |
| 50060  | CITY TMRS                  | 54,692            | 58,837                          | 58,837               | 74,381              | 26.4%          |
| 50065  | CITY HEALTH INSURANCE      | 28,779            | 35,358                          | 35,358               | 45,238              | 27.9%          |
| 50070  | WORKMAN'S COMPENSATION     | 269               | 585                             | 585                  | 693                 | 18.4%          |
| <b>Total Personnel Services</b>              |                            | <b>412,442</b>    | <b>457,803</b>                  | <b>457,803</b>       | <b>578,824</b>      | <b>26.4%</b>   |
| 52095  | PRINTING & PUBLICATIONS    | 11,753            | 11,750                          | 11,750               | 11,750              | 0.0%           |
| 52105  | COMMUNICATIONS/TELEPHONE   | 2,973             | 2,998                           | 2,998                | 2,998               | 0.0%           |
| 52230  | PROFESSIONAL SERVICES      | 13,640            | 10,000                          | 10,000               | 10,000              | 0.0%           |
| 52305  | CONTRACTED SERVICES        | -                 | 20,000                          | 20,000               | 20,000              | 0.0%           |
| 52395  | SOFTWARE LIC & MAINTENANCE | -                 | 5,000                           | 5,000                | 5,698               | 14.0%          |
| <b>Total Contracted Services</b>             |                            | <b>28,366</b>     | <b>49,748</b>                   | <b>49,748</b>        | <b>50,446</b>       | <b>1.4%</b>    |
| 53045  | SUPPLIES-OTHER             | 15,639            | 17,100                          | 17,100               | 15,100              | -11.7%         |
| 53070  | SUPPLIES-OFFICE            | 7,579             | 7,251                           | 7,251                | 7,251               | 0.0%           |
| 53105  | POSTAGE                    | 1,512             | 5,400                           | 5,400                | 5,400               | 0.0%           |
| <b>Total Materials and Supplies</b>          |                            | <b>24,730</b>     | <b>29,751</b>                   | <b>29,751</b>        | <b>27,751</b>       | <b>-6.7%</b>   |
| 54050  | DUES & SUBSCRIPTIONS       | 5,074             | 5,050                           | 5,050                | 7,250               | 43.6%          |
| 54150  | COMMISSION TRAINING        | 8,304             | 14,500                          | 14,500               | 14,500              | 0.0%           |
| 54180  | PROFESSIONAL DEVELOPMENT   | 23,468            | 25,950                          | 25,950               | 25,950              | 0.0%           |
| 54185  | MEALS                      | 8,439             | 7,320                           | 7,320                | 7,320               | 0.0%           |
| 54190  | TRAVEL                     | 24,217            | 25,720                          | 25,720               | 25,720              | 0.0%           |
| <b>Total Other Charges</b>                   |                            | <b>69,503</b>     | <b>78,540</b>                   | <b>78,540</b>        | <b>80,740</b>       | <b>2.8%</b>    |
| <b>Total Development Services Admin</b>      |                            | <b>535,041</b>    | <b>615,841</b>                  | <b>615,841</b>       | <b>737,761</b>      | <b>19.8%</b>   |

| <b>Department Detail</b>            |                               | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|-------------------------------------|-------------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>10004126 - Planning-Permit</b>   |                               |                   |                                 |                      |                     |                |
| 50005                               | SALARIES                      | 654,863           | 720,814                         | 720,814              | 749,112             | 3.9%           |
| 50010                               | OVERTIME                      | 1,558             | 1,126                           | 1,126                | 1,159               | 2.9%           |
| 50015                               | LONGEVITY PAY                 | 1,402             | 1,728                           | 1,728                | 2,048               | 18.5%          |
| 50040                               | CAR ALLOWANCE                 | 1,200             | -                               | -                    | -                   | 0.0%           |
| 50050                               | CITY MEDICARE                 | 9,160             | 10,493                          | 10,493               | 10,910              | 4.0%           |
| 50055                               | CITY FICA                     | 37,374            | 44,865                          | 44,865               | 46,642              | 4.0%           |
| 50060                               | CITY TMRS                     | 112,540           | 127,780                         | 127,780              | 132,841             | 4.0%           |
| 50061                               | CITY PARS                     | 375               | -                               | -                    | -                   | 0.0%           |
| 50065                               | CITY HEALTH INSURANCE         | 97,007            | 133,789                         | 133,789              | 131,288             | -1.9%          |
| 50070                               | WORKMAN'S COMPENSATION        | 678               | 1,333                           | 1,333                | 1,303               | -2.3%          |
| <b>Total Personnel Services</b>     |                               | 916,156           | 1,041,928                       | 1,041,928            | 1,075,302           | 3.2%           |
| 52105                               | COMMUNICATIONS/TELEPHONE      | 3,756             | 6,121                           | 6,121                | 6,121               | 0.0%           |
| 52113                               | EQUIPMENT-RENT/LEASE          | 1,700             | 1,710                           | 1,710                | 1,710               | 0.0%           |
| 52230                               | PROFESSIONAL SERVICES         | 66,089            | 71,000                          | 51,000               | 71,000              | 0.0%           |
| 52305                               | CONTRACTED SERVICES           | 25,500            | 25,000                          | 25,000               | 25,000              | 0.0%           |
| 52390                               | MAINT CONTRACT-OFFICE EQUIP   | 1,356             | 1,500                           | 1,500                | 1,500               | 0.0%           |
| 52395                               | SOFTWARE LIC & MAINTENANCE    | 29,841            | 30,220                          | 30,220               | 30,220              | 0.0%           |
| 52480                               | COURTHOUSE RECORDINGS         | (61)              | 240                             | 240                  | 240                 | 0.0%           |
| <b>Total Contracted Services</b>    |                               | 128,181           | 135,791                         | 115,791              | 135,791             | 0.0%           |
| 53145                               | REPAIRS-VEHICLES & EQUIP/LUBE | 12                | -                               | -                    | 0                   | 100.0%         |
| <b>Total Materials and Supplies</b> |                               | 12                | -                               | -                    | -                   | 0.0%           |
| 54050                               | DUES & SUBSCRIPTIONS          | 2,368             | 4,635                           | 4,635                | 4,635               | 0.0%           |
| 54140                               | LEGAL NOTICES                 | 500               | 500                             | 500                  | 500                 | 0.0%           |
| 54170                               | MILEAGE                       | 444               | 500                             | 500                  | 500                 | 0.0%           |
| 54190                               | TRAVEL                        | 12                | -                               | -                    | 0                   | 100.0%         |
| <b>Total Other Charges</b>          |                               | 3,324             | 5,635                           | 5,635                | 5,635               | 0.0%           |
| <b>Total Planning-Permit</b>        |                               | 1,047,672         | 1,183,354                       | 1,163,354            | 1,216,728           | 2.8%           |

| <b>Department Detail</b>            |                               | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|-------------------------------------|-------------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>10004129 - Inspection</b>        |                               |                   |                                 |                      |                     |                |
| 50005                               | SALARIES                      | 246,578           | 305,248                         | 305,248              | 300,768             | -1.5%          |
| 50010                               | OVERTIME                      | 6,723             | 8,000                           | 8,000                | 8,240               | 3.0%           |
| 50015                               | LONGEVITY PAY                 | 160               | 280                             | 280                  | 248                 | -11.4%         |
| 50050                               | CITY MEDICARE                 | 3,612             | 4,513                           | 4,513                | 4,484               | -0.6%          |
| 50055                               | CITY FICA                     | 15,446            | 19,292                          | 19,292               | 19,174              | -0.6%          |
| 50060                               | CITY TMRS                     | 45,150            | 54,942                          | 54,942               | 54,607              | -0.6%          |
| 50065                               | CITY HEALTH INSURANCE         | 25,931            | 45,870                          | 45,870               | 46,889              | 2.2%           |
| 50070                               | WORKMAN'S COMPENSATION        | 481               | 1,096                           | 1,096                | 1,106               | 0.9%           |
| <b>Total Personnel Services</b>     |                               | 344,082           | 439,241                         | 439,241              | 435,516             | -0.8%          |
| 52105                               | COMMUNICATIONS/TELEPHONE      | 5,415             | 7,560                           | 7,560                | 7,560               | 0.0%           |
| 52230                               | PROFESSIONAL SERVICES         | 3,000             | 3,000                           | 3,000                | 3,000               | 0.0%           |
| <b>Total Contracted Services</b>    |                               | 8,415             | 10,560                          | 10,560               | 10,560              | 0.0%           |
| 53040                               | FUEL ONLY                     | 3,381             | 138                             | 138                  | 138                 | 0.0%           |
| 53145                               | REPAIRS-VEHICLES & EQUIP/LUBE | 5,876             | -                               | -                    | 0                   | 100.0%         |
| 53160                               | UNIFORMS                      | 1,575             | 1,900                           | 1,900                | 1,900               | 0.0%           |
| <b>Total Materials and Supplies</b> |                               | 10,832            | 2,038                           | 2,038                | 2,038               | 0.0%           |
| 54050                               | DUES & SUBSCRIPTIONS          | 1,958             | 2,000                           | 2,000                | 2,000               | 0.0%           |
| <b>Total Other Charges</b>          |                               | 1,958             | 2,000                           | 2,000                | 2,000               | 0.0%           |
| <b>Total Inspection Division</b>    |                               | 365,286           | 453,839                         | 453,839              | 450,114             | -0.8%          |

| <b>Department Detail</b>            |                               | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|-------------------------------------|-------------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>10001132 -Engineering</b>        |                               |                   |                                 |                      |                     |                |
| 50005                               | SALARIES                      | 982,201           | 1,281,509                       | 1,181,509            | 1,364,917           | 6.5%           |
| 50010                               | OVERTIME                      | 9,365             | 9,000                           | 9,000                | 9,270               | 3.0%           |
| 50015                               | LONGEVITY PAY                 | 2,300             | 3,848                           | 3,848                | 4,388               | 14.0%          |
| 50040                               | CAR ALLOWANCE                 | -                 | 4,200                           | 4,200                | 4,200               | 0.0%           |
| 50050                               | CITY MEDICARE                 | 13,762            | 18,911                          | 18,911               | 20,048              | 6.0%           |
| 50055                               | CITY FICA                     | 59,270            | 78,843                          | 78,843               | 83,366              | 5.7%           |
| 50060                               | CITY TMRS                     | 178,079           | 229,548                         | 229,548              | 243,423             | 6.0%           |
| 50065                               | CITY HEALTH INSURANCE         | 164,861           | 170,103                         | 170,103              | 168,799             | -0.8%          |
| 50070                               | WORKMAN'S COMPENSATION        | 2,121             | 3,661                           | 3,661                | 3,766               | 2.9%           |
| <b>Total Personnel Services</b>     |                               | 1,411,960         | 1,799,623                       | 1,699,623            | 1,902,177           | 5.7%           |
| 52095                               | PRINTING & PUBLICATIONS       | 2,545             | 2,000                           | 2,000                | 2,000               | 0.0%           |
| 52105                               | COMMUNICATIONS/TELEPHONE      | 13,901            | 12,630                          | 12,630               | 12,630              | 0.0%           |
| 52230                               | PROFESSIONAL SERVICES         | 49,899            | 50,000                          | 50,000               | 50,000              | 0.0%           |
| 52305                               | CONTRACTED SERVICES           | 66,663            | 85,130                          | 75,130               | 85,130              | 0.0%           |
| 52395                               | SOFTWARE LIC & MAINTENANCE    | 11,690            | 21,891                          | 21,891               | 25,369              | 15.9%          |
| <b>Total Contracted Services</b>    |                               | 144,697           | 171,651                         | 161,651              | 175,129             | 2.0%           |
| 53040                               | FUEL ONLY                     | 4,394             | 9,345                           | 9,345                | 9,345               | 0.0%           |
| 53045                               | SUPPLIES-OTHER                | 16,331            | 19,500                          | 19,500               | 16,500              | -15.4%         |
| 53070                               | SUPPLIES-OFFICE               | 4,739             | 5,000                           | 5,000                | 5,000               | 0.0%           |
| 53083                               | SUPPLIES-DRAFTING             | 720               | 1,000                           | 1,000                | 500                 | -50.0%         |
| 53105                               | POSTAGE                       | 2,243             | 1,000                           | 1,000                | 1,000               | 0.0%           |
| 53145                               | REPAIRS-VEHICLES & EQUIP/LUBE | 7,761             | -                               | -                    | 0                   | 100.0%         |
| 53160                               | UNIFORMS                      | 3,615             | 5,000                           | 5,000                | 5,000               | 0.0%           |
| <b>Total Materials and Supplies</b> |                               | 39,803            | 40,845                          | 40,845               | 37,345              | -8.6%          |
| 54050                               | DUES & SUBSCRIPTIONS          | 4,863             | 4,500                           | 4,500                | 4,500               | 0.0%           |
| 54180                               | PROFESSIONAL DEVELOPMENT      | 27,419            | 48,520                          | 48,520               | 40,500              | -16.5%         |
| 54185                               | MEALS                         | 6,466             | 6,500                           | 6,500                | 6,500               | 0.0%           |
| 54190                               | TRAVEL                        | 9,117             | 5,000                           | 5,000                | 13,770              | 175.4%         |
| 54455                               | SAFETY ITEMS                  | 488               | 750                             | 750                  | 500                 | -33.3%         |
| <b>Total Other Charges</b>          |                               | 48,353            | 65,270                          | 65,270               | 65,770              | 0.8%           |
| <b>Total Engineering</b>            |                               | 1,644,813         | 2,077,389                       | 1,967,389            | 2,180,421           | 5.0%           |

| <b>Department Detail</b>            |                               | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|-------------------------------------|-------------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>10002135 - Fire</b>              |                               |                   |                                 |                      |                     |                |
| 50005                               | SALARIES                      | 5,091,542         | 5,265,114                       | 5,065,114            | 5,437,541           | 3.3%           |
| 50010                               | OVERTIME                      | 319,249           | 200,000                         | 200,000              | 206,000             | 3.0%           |
| 50015                               | LONGEVITY PAY                 | 38,229            | 63,048                          | 63,048               | 67,505              | 7.1%           |
| 50020                               | ACTING PAY                    | 72,431            | 85,000                          | 85,000               | 85,000              | 0.0%           |
| 50025                               | PREMIUM PAY                   | -                 | 62,700                          | 62,700               | 65,700              | 4.8%           |
| 50030                               | FLSA 207 (K) PREMIUM          | 72,213            | 203,638                         | 153,638              | 201,815             | -0.9%          |
| 50035                               | CERTIFICATION PAY             | 74,261            | -                               | -                    | -                   | 0.0%           |
| 50050                               | CITY MEDICARE                 | 79,213            | 85,201                          | 85,201               | 87,912              | 3.2%           |
| 50055                               | CITY FICA                     | 336,902           | 362,165                         | 342,165              | 373,031             | 3.0%           |
| 50060                               | CITY TMRS                     | 1,014,218         | 1,037,538                       | 1,037,538            | 1,070,673           | 3.2%           |
| 50065                               | CITY HEALTH INSURANCE         | 707,692           | 720,548                         | 670,548              | 708,956             | -1.6%          |
| 50070                               | WORKMAN'S COMPENSATION        | 37,208            | 65,024                          | 65,024               | 69,193              | 6.4%           |
| 50085                               | PENSION FUND-RESERVES         | 700               | 1,500                           | 1,500                | 1,500               | 0.0%           |
| <b>Total Personnel Services</b>     |                               | 7,843,857         | 8,151,476                       | 7,831,476            | 8,374,825           | 2.7%           |
| 52095                               | PRINTING & PUBLICATIONS       | 987               | 1,200                           | 1,200                | 1,200               | 0.0%           |
| 52105                               | COMMUNICATIONS/TELEPHONE      | 28,867            | 36,084                          | 36,084               | 32,700              | -9.4%          |
| 52230                               | PROFESSIONAL SERVICES         | 34,617            | 52,102                          | 52,102               | 50,431              | -3.2%          |
| 52305                               | CONTRACTED SERVICES           | 9,377             | 22,000                          | 22,000               | 22,000              | 0.0%           |
| 52395                               | SOFTWARE LIC & MAINTENANCE    | 18,157            | 23,375                          | 23,375               | 26,591              | 13.8%          |
| 52485                               | REPAIRS-COMMUNICATIONS        | 8,650             | 8,650                           | 8,650                | 8,650               | 0.0%           |
| <b>Total Contracted Services</b>    |                               | 100,654           | 143,411                         | 143,411              | 141,572             | -1.3%          |
| 53025                               | CHEMICALS                     | 4,572             | 6,500                           | 6,500                | 6,500               | 0.0%           |
| 53040                               | FUEL ONLY                     | 45,967            | 97,048                          | 77,048               | 97,048              | 0.0%           |
| 53045                               | SUPPLIES-OTHER                | 38,013            | 50,790                          | 50,790               | 50,790              | 0.0%           |
| 53070                               | SUPPLIES-OFFICE               | 5,998             | 5,500                           | 5,500                | 10,000              | 81.8%          |
| 53105                               | POSTAGE                       | 711               | 1,200                           | 1,200                | 1,200               | 0.0%           |
| 53120                               | REPAIRS-BUILDING MATERIALS    | 37,095            | -                               | -                    | 0                   | 100.0%         |
| 53145                               | REPAIRS-VEHICLES & EQUIP/LUBE | 194,133           | -                               | -                    | 0                   | 100.0%         |
| 53160                               | UNIFORMS                      | 47,440            | 86,903                          | 86,903               | 68,569              | -21.1%         |
| 53165                               | PUBLIC EDUCATION/CFA          | 11,711            | 12,500                          | 12,500               | 12,500              | 0.0%           |
| <b>Total Materials and Supplies</b> |                               | 385,640           | 260,441                         | 240,441              | 246,607             | -5.3%          |
| 54050                               | DUES & SUBSCRIPTIONS          | 9,386             | 7,661                           | 7,661                | 10,050              | 31.2%          |
| 54180                               | PROFESSIONAL DEVELOPMENT      | 83,110            | 93,246                          | 73,246               | 99,246              | 6.4%           |
| 54185                               | MEALS                         | 9,613             | 10,986                          | 10,986               | 10,986              | 0.0%           |
| 54190                               | TRAVEL                        | 18,403            | 28,890                          | 28,890               | 28,890              | 0.0%           |
| 54455                               | SAFETY ITEMS                  | 2,100             | 4,500                           | 4,500                | 4,500               | 0.0%           |
| <b>Total Other Charges</b>          |                               | 122,612           | 145,283                         | 125,283              | 153,672             | 5.8%           |
| <b>Total Fire</b>                   |                               | 8,452,764         | 8,700,611                       | 8,340,611            | 8,916,676           | 2.5%           |

| <b>Department Detail</b>            |                                | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|-------------------------------------|--------------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>10002141 - Police</b>            |                                |                   |                                 |                      |                     |                |
| 50005                               | SALARIES                       | 8,913,745         | 9,085,080                       | 8,885,080            | 9,439,226           | 3.9%           |
| 50006                               | WORKMAN'S COMP-SALARIES REIMB  | (1,700)           | -                               | -                    | -                   | 0.0%           |
| 50010                               | OVERTIME                       | 841,592           | 608,811                         | 558,811              | 615,122             | 1.0%           |
| 50015                               | LONGEVITY PAY                  | 175,024           | 187,456                         | 187,456              | 164,663             | -12.2%         |
| 50025                               | PREMIUM PAY                    | 215,376           | 213,060                         | 213,060              | 213,060             | 0.0%           |
| 50040                               | CAR ALLOWANCE                  | 4,109             | 22,200                          | 22,200               | 22,200              | 0.0%           |
| 50050                               | CITY MEDICARE                  | 141,522           | 146,090                         | 126,090              | 151,577             | 3.8%           |
| 50055                               | CITY FICA                      | 599,207           | 616,726                         | 616,726              | 639,134             | 3.6%           |
| 50060                               | CITY TMRS                      | 1,795,901         | 1,727,922                       | 1,627,922            | 1,791,746           | 3.7%           |
| 50061                               | CITY PARS                      | 742               | -                               | -                    | -                   | 0.0%           |
| 50065                               | CITY HEALTH INSURANCE          | 1,284,838         | 1,383,758                       | 1,283,758            | 1,347,578           | -2.6%          |
| 50070                               | WORKMAN'S COMPENSATION         | 49,732            | 127,931                         | 127,931              | 133,366             | 4.2%           |
| <b>Total Personnel Services</b>     |                                | 14,020,087        | 14,119,035                      | 13,649,035           | 14,517,672          | 2.8%           |
| 52095                               | PRINTING & PUBLICATIONS        | 8,475             | 7,100                           | 7,100                | 7,100               | 0.0%           |
| 52105                               | COMMUNICATIONS/TELEPHONE       | 76,230            | 96,290                          | 96,290               | 96,290              | 0.0%           |
| 52110                               | CDPD COMMUNICATIONS            | 87,273            | 55,650                          | 55,650               | 55,650              | 0.0%           |
| 52113                               | EQUIPMENT-RENT/LEASE           | 77,605            | 78,600                          | 78,600               | 78,600              | 0.0%           |
| 52230                               | PROFESSIONAL SERVICES          | 54,228            | 43,060                          | 43,060               | 43,060              | 0.0%           |
| 52305                               | CONTRACTED SERVICES            | 44,574            | 44,514                          | 44,514               | 44,514              | 0.0%           |
| 52395                               | SOFTWARE LIC & MAINTENANCE     | 64,193            | 177,283                         | 177,283              | 342,499             | 93.2%          |
| 52560                               | TOWING CHARGES                 | 1,811             | 1,000                           | 1,000                | 1,000               | 0.0%           |
| 52575                               | CITY SHARE-SCHOOL CROSSING GDS | 17,819            | 15,500                          | 15,500               | 15,500              | 0.0%           |
| <b>Total Contracted Services</b>    |                                | 432,208           | 518,997                         | 518,997              | 684,213             | 31.8%          |
| 53040                               | FUEL ONLY                      | 151,039           | 272,159                         | 232,159              | 272,159             | 0.0%           |
| 53045                               | SUPPLIES-OTHER                 | 73,260            | 94,045                          | 94,045               | 91,545              | -2.7%          |
| 53070                               | SUPPLIES-OFFICE                | 10,762            | 9,675                           | 9,675                | 9,675               | 0.0%           |
| 53098                               | SUPPLIES-ARMORY                | 20,934            | 100,600                         | 100,600              | 100,600             | 0.0%           |
| 53102                               | SUPPLIES-K9                    | 2,657             | 3,500                           | 3,500                | 3,500               | 0.0%           |
| 53105                               | POSTAGE                        | 5,217             | 3,950                           | 3,950                | 3,950               | 0.0%           |
| 53120                               | REPAIRS-BUILDING MATERIALS     | 76,709            | -                               | -                    | 0                   | 100.0%         |
| 53125                               | REPAIRS-COLLISION              | 3,040             | 4,500                           | 4,500                | 4,500               | 0.0%           |
| 53130                               | REPAIRS-E-COMM                 | 1,218             | 8,500                           | 8,500                | 8,500               | 0.0%           |
| 53145                               | REPAIRS-VEHICLES & EQUIP/LUBE  | 201,346           | -                               | -                    | 0                   | 100.0%         |
| 53160                               | UNIFORMS                       | 77,791            | 90,550                          | 90,550               | 75,950              | -16.1%         |
| <b>Total Materials and Supplies</b> |                                | 623,972           | 587,479                         | 547,479              | 570,379             | -2.9%          |
| 54035                               | TUITION REIMB PROGRAM          | -                 | -                               | -                    | -                   | 0.0%           |
| 54050                               | DUES & SUBSCRIPTIONS           | 3,860             | 3,095                           | 3,095                | 3,095               | 0.0%           |
| 54175                               | INVESTIGATIVE COSTS            | 4,000             | 4,000                           | 4,000                | 4,000               | 0.0%           |
| 54180                               | PROFESSIONAL DEVELOPMENT       | 35,367            | 55,125                          | 55,125               | 55,125              | 0.0%           |
| 54185                               | MEALS                          | 20,506            | 23,740                          | 23,740               | 23,740              | 0.0%           |
| 54190                               | TRAVEL                         | 36,052            | 16,830                          | 16,830               | 16,830              | 0.0%           |
| <b>Total Other Charges</b>          |                                | 99,785            | 102,790                         | 102,790              | 102,790             | 0.0%           |
| <b>Total Police</b>                 |                                | 15,176,052        | 15,328,301                      | 14,818,301           | 15,875,054          | 3.6%           |

| <b>Department Detail</b>                        |                               | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|---|-------------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>10006144 - Transportation Administration</b> |                               |                   |                                 |                      |                     |                |
| 50005   | SALARIES                      | 356,479           | 374,213                         | 374,213              | 399,776             | 6.8%           |
| 50010   | OVERTIME                      | 4,751             | 6,000                           | 6,000                | 6,180               | 3.0%           |
| 50015   | LONGEVITY PAY                 | 1,744             | 1,772                           | 1,772                | 2,056               | 16.0%          |
| 50040   | CAR ALLOWANCE                 | 2,348             | 2,400                           | 2,400                | 2,400               | 0.0%           |
| 50050   | CITY MEDICARE                 | 5,146             | 5,659                           | 5,659                | 5,951               | 5.2%           |
| 50055   | CITY FICA                     | 22,001            | 24,195                          | 24,195               | 24,853              | 2.7%           |
| 50060   | CITY TMRS                     | 65,403            | 68,479                          | 68,479               | 72,046              | 5.2%           |
| 50065   | CITY HEALTH INSURANCE         | 45,006            | 57,338                          | 57,338               | 56,266              | -1.9%          |
| 50070   | WORKMAN'S COMPENSATION        | 430               | 903                             | 903                  | 910                 | 0.8%           |
| <b>Total Personnel Services</b>                 |                               | <b>503,308</b>    | <b>540,958</b>                  | <b>540,958</b>       | <b>570,438</b>      | <b>5.4%</b>    |
| 52095   | PRINTING & PUBLICATIONS       | 1,484             | 1,200                           | 1,200                | 1,200               | 0.0%           |
| 52105   | COMMUNICATIONS/TELEPHONE      | 10,845            | 10,492                          | 10,492               | 10,492              | 0.0%           |
| 52230   | PROFESSIONAL SERVICES         | 2,019             | 5,000                           | 5,000                | 5,000               | 0.0%           |
| 52305   | CONTRACTED SERVICES           | 1,255             | 5,716                           | 5,716                | 5,776               | 1.0%           |
| 52390   | MAINT CONTRACT-OFFICE EQUIP   | 1,539             | 2,155                           | 2,155                | 2,155               | 0.0%           |
| 52395   | SOFTWARE LIC & MAINTENANCE    | 7,227             | 23,661                          | 23,661               | 38,661              | 63.4%          |
| 52485   | REPAIRS-COMMUNICATIONS        | -                 | 653                             | 653                  | 250                 | -61.7%         |
| <b>Total Contracted Services</b>                |                               | <b>24,368</b>     | <b>48,877</b>                   | <b>48,877</b>        | <b>63,534</b>       | <b>30.0%</b>   |
| 53040   | FUEL ONLY                     | 171               | 731                             | 731                  | 731                 | 0.0%           |
| 53045   | SUPPLIES-OTHER                | 8,242             | 12,148                          | 12,148               | 12,261              | 0.9%           |
| 53070   | SUPPLIES-OFFICE               | 2,477             | 4,006                           | 4,006                | 4,006               | 0.0%           |
| 53083   | SUPPLIES-DRAFTING             | 219               | 500                             | 500                  | 500                 | 0.0%           |
| 53084   | SUPPLIES-SURVEY               | -                 | 500                             | 500                  | 500                 | 0.0%           |
| 53105   | POSTAGE                       | 59                | 1,010                           | 1,010                | 500                 | -50.5%         |
| 53145   | REPAIRS-VEHICLES & EQUIP/LUBE | 2,729             | -                               | -                    | 0                   | 100.0%         |
| 53160   | UNIFORMS                      | 2,610             | 2,071                           | 2,071                | 2,071               | 0.0%           |
| <b>Total Materials and Supplies</b>             |                               | <b>16,507</b>     | <b>20,966</b>                   | <b>20,966</b>        | <b>20,569</b>       | <b>-1.9%</b>   |
| 54050   | DUES & SUBSCRIPTIONS          | 877               | 2,265                           | 2,265                | 2,265               | 0.0%           |
| 54180   | PROFESSIONAL DEVELOPMENT      | 7,439             | 14,649                          | 14,649               | 14,649              | 0.0%           |
| 54185   | MEALS                         | 5,667             | 2,980                           | 2,980                | 3,720               | 24.8%          |
| 54190   | TRAVEL                        | 5,763             | 8,825                           | 8,825                | 8,825               | 0.0%           |
| 54455   | SAFETY ITEMS                  | 264               | 2,377                           | 2,377                | 2,377               | 0.0%           |
| 58930   | INDIRECT COST/FUND 210        | 193,822           | 227,210                         | 227,210              | 154,739             | -31.9%         |
| <b>Total Other Charges</b>                      |                               | <b>213,832</b>    | <b>258,306</b>                  | <b>258,306</b>       | <b>186,575</b>      | <b>-27.8%</b>  |
| <b>Total Transportation Administration</b>      |                               | <b>758,016</b>    | <b>869,106</b>                  | <b>869,106</b>       | <b>841,116</b>      | <b>-3.2%</b>   |

| <b>Department Detail</b>            |                               | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|-------------------------------------|-------------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>10006147 - Traffic</b>           |                               |                   |                                 |                      |                     |                |
| 50005                               | SALARIES                      | 380,378           | 442,225                         | 442,225              | 472,035             | 6.7%           |
| 50010                               | OVERTIME                      | 15,531            | 16,000                          | 16,000               | 16,480              | 3.0%           |
| 50015                               | LONGEVITY PAY                 | 3,252             | 3,676                           | 3,676                | 2,944               | -19.9%         |
| 50050                               | CITY MEDICARE                 | 5,320             | 6,641                           | 6,641                | 7,126               | 7.3%           |
| 50055                               | CITY FICA                     | 22,749            | 28,397                          | 28,397               | 30,472              | 7.3%           |
| 50060                               | CITY TMRS                     | 71,316            | 80,875                          | 80,875               | 86,780              | 7.3%           |
| 50065                               | CITY HEALTH INSURANCE         | 96,118            | 101,297                         | 101,297              | 103,155             | 1.8%           |
| 50070                               | WORKMAN'S COMPENSATION        | 6,753             | 14,499                          | 14,499               | 14,338              | -1.1%          |
| <b>Total Personnel Services</b>     |                               | 601,417           | 693,609                         | 693,609              | 733,330             | 5.7%           |
| 52105                               | COMMUNICATIONS/TELEPHONE      | 3,779             | 3,896                           | 3,896                | 3,896               | 0.0%           |
| 52113                               | EQUIPMENT-RENT/LEASE          | 48                | 738                             | 738                  | 738                 | 0.0%           |
| 52230                               | PROFESSIONAL SERVICES         | 3,185             | 15,000                          | 15,000               | 15,000              | 0.0%           |
| 52305                               | CONTRACTED SERVICES           | 90,377            | 127,380                         | 127,380              | 127,380             | 0.0%           |
| 52485                               | REPAIRS-COMMUNICATIONS        | 261               | 1,422                           | 1,422                | 1,422               | 0.0%           |
| <b>Total Contracted Services</b>    |                               | 97,650            | 148,436                         | 148,436              | 148,436             | 0.0%           |
| 53040                               | FUEL ONLY                     | 7,080             | 17,120                          | 17,120               | 17,120              | 0.0%           |
| 53045                               | SUPPLIES-OTHER                | 12,368            | 5,781                           | 5,781                | 5,781               | 0.0%           |
| 53070                               | SUPPLIES-OFFICE               | 1,464             | 900                             | 900                  | 900                 | 0.0%           |
| 53091                               | SUPPLIES-PAVEMENT MARKING     | 45,393            | 39,246                          | 39,246               | 39,246              | 0.0%           |
| 53092                               | SUPPLIES-SIGNALIZATION        | 195,577           | 72,454                          | 72,454               | 72,454              | 0.0%           |
| 53145                               | REPAIRS-VEHICLES & EQUIP/LUBE | 11,760            | -                               | -                    | 0                   | 100.0%         |
| 53160                               | UNIFORMS                      | 8,171             | 6,837                           | 6,837                | 6,837               | 0.0%           |
| 53230                               | SIGNS-TRAFFIC                 | 9,741             | 57,189                          | 57,189               | 57,189              | 0.0%           |
| <b>Total Materials and Supplies</b> |                               | 291,555           | 199,527                         | 199,527              | 199,527             | 0.0%           |
| 54180                               | PROFESSIONAL DEVELOPMENT      | 2,818             | 7,676                           | 7,676                | 7,676               | 0.0%           |
| 54185                               | MEALS                         | 721               | 945                             | 945                  | 1,260               | 33.3%          |
| 54190                               | TRAVEL                        | 374               | 2,900                           | 2,900                | 4,300               | 48.3%          |
| 54455                               | SAFETY ITEMS                  | 1,138             | 1,748                           | 1,748                | 2,498               | 42.9%          |
| <b>Total Other Charges</b>          |                               | 5,051             | 13,269                          | 13,269               | 15,734              | 18.6%          |
| <b>Total Traffic</b>                |                               | 995,673           | 1,054,841                       | 1,054,841            | 1,097,027           | 4.0%           |

| <b>Department Detail</b>            |                               | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|-------------------------------------|-------------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>10006150 - Streets</b>           |                               |                   |                                 |                      |                     |                |
| 50005                               | SALARIES                      | 714,573           | 888,472                         | 888,472              | 865,176             | -2.6%          |
| 50010                               | OVERTIME                      | 33,642            | 36,896                          | 36,896               | 38,003              | 3.0%           |
| 50015                               | LONGEVITY PAY                 | 7,044             | 7,768                           | 7,768                | 8,268               | 6.4%           |
| 50050                               | CITY MEDICARE                 | 10,172            | 13,532                          | 13,532               | 13,216              | -2.3%          |
| 50055                               | CITY FICA                     | 43,495            | 57,852                          | 57,852               | 56,509              | -2.3%          |
| 50060                               | CITY TMRS                     | 134,753           | 164,770                         | 164,770              | 160,941             | -2.3%          |
| 50065                               | CITY HEALTH INSURANCE         | 162,993           | 210,240                         | 210,240              | 187,554             | -10.8%         |
| 50070                               | WORKMAN'S COMPENSATION        | 17,478            | 30,874                          | 30,874               | 28,994              | -6.1%          |
| <b>Total Personnel Services</b>     |                               | 1,124,150         | 1,410,403                       | 1,410,403            | 1,358,661           | -3.7%          |
| 52105                               | COMMUNICATIONS/TELEPHONE      | 5,110             | 5,179                           | 5,179                | 4,670               | -9.8%          |
| 52113                               | EQUIPMENT-RENT/LEASE          | 18,551            | 13,660                          | 13,660               | 13,660              | 0.0%           |
| 52230                               | PROFESSIONAL SERVICES         | -                 | -                               | -                    | 0                   | 100.0%         |
| 52305                               | CONTRACTED SERVICES           | 21,561            | 30,000                          | 30,000               | 30,000              |                |
| 52485                               | REPAIRS-COMMUNICATIONS        | 522               | 4,386                           | 4,386                | 4,386               | 0.0%           |
| 52505                               | SIDEWALKS                     | 145,700           | 150,000                         | 150,000              | 150,000             | 0.0%           |
| <b>Total Contracted Services</b>    |                               | 191,444           | 203,225                         | 203,225              | 202,716             | -0.3%          |
| 53010                               | ASPHALT                       | 1,364,881         | 1,413,893                       | 1,213,893            | 1,413,893           | 0.0%           |
| 53015                               | ASPHALT OVERLAY MATERIAL      | 228               | -                               | -                    | 0                   | 100.0%         |
| 53020                               | STREET USE/PERMIT FEE OVERLAY | 62,049            | 245,808                         | 245,808              | 245,808             | 0.0%           |
| 53040                               | FUEL ONLY                     | 23,547            | 28,829                          | 28,829               | 28,829              | 0.0%           |
| 53045                               | SUPPLIES-OTHER                | 32,582            | 22,904                          | 22,904               | 22,904              | 0.0%           |
| 53070                               | SUPPLIES-OFFICE               | 109               | 391                             | 391                  | 391                 | 0.0%           |
| 53145                               | REPAIRS-VEHICLES & EQUIP/LUBE | 59,107            | -                               | -                    | 0                   | 100.0%         |
| 53160                               | UNIFORMS                      | 11,891            | 5,550                           | 5,550                | 5,550               | 0.0%           |
| 53245                               | BASE MATERIAL                 | 20,426            | 19,345                          | 19,345               | 19,345              | 0.0%           |
| 53250                               | R C TACK OIL                  | 8,846             | 8,740                           | 8,740                | 8,740               | 0.0%           |
| <b>Total Materials and Supplies</b> |                               | 1,583,666         | 1,745,460                       | 1,545,460            | 1,745,460           | 0.0%           |
| 54050                               | DUES & SUBSCRIPTIONS          | 61                | 200                             | 200                  | 200                 | 0.0%           |
| 54180                               | PROFESSIONAL DEVELOPMENT      | 191               | 4,004                           | 4,004                | 4,004               | 0.0%           |
| 54185                               | MEALS                         | 906               | 880                             | 880                  | 880                 | 0.0%           |
| 54190                               | TRAVEL                        | -                 | 200                             | 200                  | 200                 | 0.0%           |
| 54455                               | SAFETY ITEMS                  | 5,884             | 3,241                           | 3,241                | 3,241               | 0.0%           |
| <b>Total Other Charges</b>          |                               | 7,042             | 8,525                           | 8,525                | 8,525               | 0.0%           |
| <b>Total Streets</b>                |                               | 2,906,302         | 3,367,612                       | 3,167,612            | 3,315,362           | -1.6%          |

| <b>Department Detail</b>                   |                          | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|--|--------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>10003153 - Community Services Admin</b> |                          |                   |                                 |                      |                     |                |
| 50005                                      | SALARIES                 | 440,751           | 518,568                         | 518,568              | 552,577             | 6.6%           |
| 50010                                      | OVERTIME                 | 4,025             | 4,500                           | 4,500                | 4,635               | 3.0%           |
| 50015                                      | LONGEVITY PAY            | 3,824             | 3,819                           | 3,819                | 3,901               | 2.2%           |
| 50040                                      | CAR ALLOWANCE            | 4,110             | 4,200                           | 4,200                | 5,000               | 19.1%          |
| 50050                                      | CITY MEDICARE            | 6,323             | 7,656                           | 7,656                | 8,208               | 7.2%           |
| 50055                                      | CITY FICA                | 25,862            | 30,468                          | 30,468               | 31,850              | 4.5%           |
| 50060                                      | CITY TMRS                | 80,580            | 92,494                          | 92,494               | 99,079              | 7.1%           |
| 50065                                      | CITY HEALTH INSURANCE    | 52,736            | 61,799                          | 61,799               | 62,698              | 1.5%           |
| 50070                                      | WORKMAN'S COMPENSATION   | 2,917             | 4,144                           | 4,144                | 3,280               | -20.9%         |
| <b>Total Personnel Services</b>            |                          | 621,128           | 727,647                         | 727,647              | 771,229             | 6.0%           |
| 53045                                      | SUPPLIES-OTHER           | 1,500             | 5,500                           | 5,500                | 5,500               | 0.0%           |
| 53070                                      | SUPPLIES-OFFICE          | -                 | 500                             | 500                  | 500                 | 0.0%           |
| 53105                                      | POSTAGE                  | 482               | 200                             | 200                  | 200                 | 0.0%           |
| <b>Total Materials and Supplies</b>        |                          | 1,982             | 6,200                           | 6,200                | 6,200               | 0.0%           |
| 54050                                      | DUES & SUBSCRIPTIONS     | -                 | 325                             | 325                  | 325                 | 0.0%           |
| 54180                                      | PROFESSIONAL DEVELOPMENT | 38                | 1,000                           | 1,000                | 1,000               | 0.0%           |
| 54185                                      | MEALS                    | 389               | 500                             | 500                  | 500                 | 0.0%           |
| 54190                                      | TRAVEL                   | -                 | 1,500                           | 1,500                | 1,500               | 0.0%           |
| <b>Total Other Charges</b>                 |                          | 427               | 3,325                           | 3,325                | 3,325               | 0.0%           |
| <b>Total Community Services Admin</b>      |                          | 623,538           | 737,172                         | 737,172              | 780,754             | 5.9%           |

| <b>Department Detail</b>            |                               | Actual         | Original       | Estimated      | Proposed       | % of          |
|-------------------------------------|-------------------------------|----------------|----------------|----------------|----------------|---------------|
|                                     |                               | 2015-16        | Approved       | 2016-17        | 2017-18        | Change        |
| <b>10003156 - Code Compliance</b>   |                               |                |                |                |                |               |
| 50005                               | SALARIES                      | 204,546        | 621,903        | 621,903        | 426,982        | -31.3%        |
| 50010                               | OVERTIME                      | 33             | 1,000          | 1,000          | 1,030          | 3.0%          |
| 50015                               | LONGEVITY PAY                 | 2,892          | 2,296          | 2,296          | 1,492          | -35.0%        |
| 50040                               | CAR ALLOWANCE                 | 533            | -              | -              | -              | 0.0%          |
| 50050                               | CITY MEDICARE                 | 2,863          | 9,270          | 9,270          | 6,228          | -32.8%        |
| 50055                               | CITY FICA                     | 12,242         | 39,637         | 39,637         | 26,630         | -32.8%        |
| 50060                               | CITY TMRS                     | 37,179         | 112,885        | 112,885        | 75,840         | -32.8%        |
| 50065                               | CITY HEALTH INSURANCE         | 36,558         | 103,208        | 103,208        | 75,022         | -27.3%        |
| 50070                               | WORKMAN'S COMPENSATION        | 707            | 2,824          | 2,824          | 2,151          | -23.8%        |
| <b>Total Personnel Services</b>     |                               | <b>297,553</b> | <b>893,024</b> | <b>893,024</b> | <b>615,375</b> | <b>-31.1%</b> |
| 52025                               | COPIER RENTAL                 | 1,161          | 1,500          | 1,500          | 1,500          | 0.0%          |
| 52095                               | PRINTING & PUBLICATIONS       | -              | 1,320          | 1,320          | 1,320          | 0.0%          |
| 52105                               | COMMUNICATIONS/TELEPHONE      | 2,755          | 3,795          | 3,795          | 3,795          | 0.0%          |
| 52230                               | PROFESSIONAL SERVICES         | 4,197          | 8,700          | 8,700          | 8,700          | 0.0%          |
| 52305                               | CONTRACTED SERVICES           | 8,710          | 7,870          | 7,870          | 7,870          | 0.0%          |
| 52395                               | SOFTWARE LIC & MAINTENANCE    | 4,800          | 4,800          | 4,800          | 8,265          | 72.2%         |
| 52485                               | REPAIRS-COMMUNICATIONS        | -              | 500            | 500            | 500            | 0.0%          |
| <b>Total Contracted Services</b>    |                               | <b>21,623</b>  | <b>28,485</b>  | <b>28,485</b>  | <b>31,950</b>  | <b>12.2%</b>  |
| 53025                               | CHEMICALS                     | -              | 1,900          | 1,900          | 1,900          | 0.0%          |
| 53040                               | FUEL ONLY                     | 1,164          | 3,041          | 3,041          | 3,041          | 0.0%          |
| 53045                               | SUPPLIES-OTHER                | 9,865          | 9,000          | 9,000          | 21,000         | 133.3%        |
| 53070                               | SUPPLIES-OFFICE               | 2,935          | 1,350          | 1,350          | 1,800          | 33.3%         |
| 53105                               | POSTAGE                       | 314            | 500            | 500            | 500            | 0.0%          |
| 53145                               | REPAIRS-VEHICLES & EQUIP/LUBE | 1,412          | -              | -              | 0              | 100.0%        |
| 53160                               | UNIFORMS                      | 2,230          | 1,400          | 1,400          | 1,400          | 0.0%          |
| <b>Total Materials and Supplies</b> |                               | <b>17,919</b>  | <b>17,191</b>  | <b>17,191</b>  | <b>29,641</b>  | <b>72.4%</b>  |
| 54050                               | DUES & SUBSCRIPTIONS          | 308            | 1,050          | 1,050          | 1,050          | 0.0%          |
| 54180                               | PROFESSIONAL DEVELOPMENT      | 1,613          | 920            | 920            | 920            | 0.0%          |
| 54185                               | MEALS                         | 896            | 865            | 865            | 865            | 0.0%          |
| 54190                               | TRAVEL                        | -              | 1,850          | 1,850          | 1,850          | 0.0%          |
| <b>Total Other Charges</b>          |                               | <b>2,817</b>   | <b>4,685</b>   | <b>4,685</b>   | <b>4,685</b>   | <b>0.0%</b>   |
| <b>Total Code Compliance</b>        |                               | <b>339,913</b> | <b>943,385</b> | <b>943,385</b> | <b>681,651</b> | <b>-27.7%</b> |

| <b>Department Detail</b>            |                               | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|-------------------------------------|-------------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>10003159 - Animal Control</b>    |                               |                   |                                 |                      |                     |                |
| 50005                               | SALARIES                      | 194,121           | 195,686                         | 195,686              | 209,934             | 7.3%           |
| 50010                               | OVERTIME                      | 19,233            | 17,911                          | 17,911               | 18,447              | 3.0%           |
| 50015                               | LONGEVITY PAY                 | 948               | 1,152                           | 1,152                | 1,392               | 20.8%          |
| 50050                               | CITY MEDICARE                 | 2,882             | 3,115                           | 3,115                | 3,331               | 7.0%           |
| 50055                               | CITY FICA                     | 12,323            | 13,314                          | 13,314               | 14,247              | 7.0%           |
| 50060                               | CITY TMRS                     | 38,139            | 37,920                          | 37,920               | 40,571              | 7.0%           |
| 50065                               | CITY HEALTH INSURANCE         | 48,347            | 47,782                          | 47,782               | 46,889              | -1.9%          |
| 50070                               | WORKMAN'S COMPENSATION        | 2,251             | 4,293                           | 4,293                | 4,320               | 0.6%           |
| <b>Total Personnel Services</b>     |                               | 318,243           | 321,173                         | 321,173              | 339,132             | 5.6%           |
| 52095                               | PRINTING & PUBLICATIONS       | 385               | 890                             | 890                  | 890                 | 0.0%           |
| 52105                               | COMMUNICATIONS/TELEPHONE      | 13,838            | 19,211                          | 19,211               | 19,211              | 0.0%           |
| 52230                               | PROFESSIONAL SERVICES         | 3,541             | 6,000                           | 6,000                | 6,000               | 0.0%           |
| 52305                               | CONTRACTED SERVICES           | 10,808            | 18,824                          | 18,824               | 18,824              | 0.0%           |
| 52390                               | MAINT CONTRACT-OFFICE EQUIP   | -                 | 465                             | 465                  | 465                 | 0.0%           |
| 52395                               | SOFTWARE LIC & MAINTENANCE    | -                 | -                               | -                    | 1,980               | 100.0%         |
| 52485                               | REPAIRS-COMMUNICATIONS        | -                 | 160                             | 160                  | 160                 | 0.0%           |
| <b>Total Contracted Services</b>    |                               | 28,572            | 45,550                          | 45,550               | 47,530              | 4.3%           |
| 53025                               | CHEMICALS                     | 1,878             | 2,816                           | 2,816                | 2,816               | 0.0%           |
| 53040                               | FUEL ONLY                     | 6,104             | 12,026                          | 12,026               | 12,026              | 0.0%           |
| 53045                               | SUPPLIES-OTHER                | 6,226             | 5,000                           | 5,000                | 5,000               | 0.0%           |
| 53070                               | SUPPLIES-OFFICE               | 1,272             | 951                             | 951                  | 951                 | 0.0%           |
| 53120                               | REPAIRS-BUILDING MATERIALS    | 283               | -                               | -                    | -                   | 0.0%           |
| 53145                               | REPAIRS-VEHICLES & EQUIP/LUBE | 9,911             | -                               | -                    | 0                   | 100.0%         |
| 53160                               | UNIFORMS                      | 6,207             | 5,000                           | 5,000                | 5,000               | 0.0%           |
| <b>Total Materials and Supplies</b> |                               | 31,881            | 25,793                          | 25,793               | 25,793              | 0.0%           |
| 54050                               | DUES & SUBSCRIPTIONS          | 350               | 550                             | 550                  | 550                 | 0.0%           |
| 54180                               | PROFESSIONAL DEVELOPMENT      | 1,149             | 2,830                           | 2,830                | 2,830               | 0.0%           |
| 54185                               | MEALS                         | 1,229             | 2,730                           | 2,730                | 2,730               | 0.0%           |
| 54190                               | TRAVEL                        | 1,975             | 4,490                           | 4,490                | 4,490               | 0.0%           |
| <b>Total Other Charges</b>          |                               | 4,702             | 10,600                          | 10,600               | 10,600              | 0.0%           |
| <b>Total Animal Control</b>         |                               | 383,399           | 403,116                         | 403,116              | 423,055             | 4.9%           |

| <b>Department Detail</b>            |                             | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|-------------------------------------|-----------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>10003162 - Animal Shelter</b>    |                             |                   |                                 |                      |                     |                |
| 50005                               | SALARIES                    | 396,025           | 415,566                         | 415,566              | 463,385             | 11.5%          |
| 50010                               | OVERTIME                    | 6,735             | 2,462                           | 2,462                | 2,536               | 3.0%           |
| 50015                               | LONGEVITY PAY               | 1,656             | 2,196                           | 2,196                | 2,436               | 10.9%          |
| 50050                               | CITY MEDICARE               | 5,643             | 6,095                           | 6,095                | 6,790               | 11.4%          |
| 50055                               | CITY FICA                   | 20,881            | 26,053                          | 26,053               | 29,038              | 11.5%          |
| 50060                               | CITY TMRS                   | 61,522            | 64,922                          | 64,922               | 73,031              | 12.5%          |
| 50061                               | CITY PARS                   | 694               | -                               | -                    | -                   | 0.0%           |
| 50065                               | CITY HEALTH INSURANCE       | 68,234            | 95,563                          | 95,563               | 93,777              | -1.9%          |
| 50070                               | WORKMAN'S COMPENSATION      | 4,122             | 6,930                           | 6,930                | 6,572               | -5.2%          |
| <b>Total Personnel Services</b>     |                             | <b>565,510</b>    | <b>619,786</b>                  | <b>619,786</b>       | <b>677,565</b>      | <b>9.3%</b>    |
| 52095                               | PRINTING & PUBLICATIONS     | 1,738             | 2,200                           | 2,200                | 2,200               | 0.0%           |
| 52105                               | COMMUNICATIONS/TELEPHONE    | 180               | -                               | -                    | -                   | 0.0%           |
| 52230                               | PROFESSIONAL SERVICES       | 174               | -                               | -                    | -                   | 0.0%           |
| 52305                               | CONTRACTED SERVICES         | 27,500            | 14,356                          | 14,356               | 14,356              | 0.0%           |
| 52310                               | CONTRACTED SERVICES-VET     | 34,626            | 40,000                          | 40,000               | 40,000              | 0.0%           |
| 52390                               | MAINT CONTRACT-OFFICE EQUIP | 2,358             | 2,400                           | 2,400                | 2,400               | 0.0%           |
| 52395                               | SOFTWARE LIC & MAINTENANCE  | 4,750             | 5,000                           | 5,000                | 9,000               | 80.0%          |
| <b>Total Contracted Services</b>    |                             | <b>71,325</b>     | <b>63,956</b>                   | <b>63,956</b>        | <b>67,956</b>       | <b>6.3%</b>    |
| 53025                               | CHEMICALS                   | 7,137             | 7,500                           | 7,500                | 7,500               | 0.0%           |
| 53040                               | FUEL ONLY                   | 10,407            | 4,912                           | 4,912                | 4,912               | 0.0%           |
| 53045                               | SUPPLIES-OTHER              | 14,310            | 13,600                          | 13,600               | 13,600              | 0.0%           |
| 53070                               | SUPPLIES-OFFICE             | 3,287             | 3,000                           | 3,000                | 3,000               | 0.0%           |
| 53097                               | SUPPLIES-MEDICAL            | 53,432            | 43,432                          | 43,432               | 43,432              | 0.0%           |
| 53101                               | SUPPLIES-PET FOOD           | 15,883            | 16,000                          | 16,000               | 16,000              | 0.0%           |
| 53120                               | REPAIRS-BUILDING MATERIALS  | 2,602             | -                               | -                    | 0                   | 100.0%         |
| 53160                               | UNIFORMS                    | 4,267             | 5,300                           | 5,300                | 5,300               | 0.0%           |
| <b>Total Materials and Supplies</b> |                             | <b>111,324</b>    | <b>93,744</b>                   | <b>93,744</b>        | <b>93,744</b>       | <b>0.0%</b>    |
| 54050                               | DUES & SUBSCRIPTIONS        | 345               | 575                             | 575                  | 575                 | 0.0%           |
| 54180                               | PROFESSIONAL DEVELOPMENT    | 4,862             | 4,170                           | 4,170                | 4,170               | 0.0%           |
| 54185                               | MEALS                       | 1,575             | 1,385                           | 1,385                | 1,385               | 0.0%           |
| 54190                               | TRAVEL                      | 1,996             | 3,885                           | 3,885                | 3,885               | 0.0%           |
| <b>Total Other Charges</b>          |                             | <b>8,778</b>      | <b>10,015</b>                   | <b>10,015</b>        | <b>10,015</b>       | <b>0.0%</b>    |
| <b>Total Animal Shelter</b>         |                             | <b>756,938</b>    | <b>787,501</b>                  | <b>787,501</b>       | <b>849,280</b>      | <b>7.8%</b>    |

| <b>Department Detail</b>           |                               | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|------------------------------------|-------------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>10003177 - Park Rangers</b>     |                               |                   |                                 |                      |                     |                |
| 50005                              | SALARIES                      | 215,011           | 185,556                         | 185,556              | 270,496             | 45.8%          |
| 50010                              | OVERTIME                      | 31,113            | 25,190                          | 25,190               | 25,946              | 3.0%           |
| 50015                              | LONGEVITY PAY                 | 448               | 544                             | 544                  | 640                 | 17.6%          |
| 50050                              | CITY MEDICARE                 | 3,419             | 3,050                           | 3,050                | 4,307               | 41.2%          |
| 50055                              | CITY FICA                     | 8,776             | 13,036                          | 13,036               | 18,419              | 41.3%          |
| 50060                              | CITY TMRS                     | 25,564            | 18,812                          | 18,812               | 23,314              | 23.9%          |
| 50061                              | CITY PARS                     | 1,244             | -                               | -                    | -                   | 0.0%           |
| 50065                              | CITY HEALTH INSURANCE         | 18,975            | 19,113                          | 19,113               | 18,755              | -1.9%          |
| 50070                              | WORKMAN'S COMPENSATION        | 1,967             | 2,983                           | 2,983                | 4,143               | 38.9%          |
| <b>Total Personnel Services</b>    |                               | 306,517           | 268,283                         | 268,283              | 366,020             | 36.4%          |
| 52105                              | COMMUNICATIONS/TELEPHONE      | 5,082             | 5,155                           | 5,155                | 5,155               | 0.0%           |
| 52395                              | SOFTWARE LIC & MAINTENANCE    | 0                 | 0                               | 0                    | 15,264              | 100.0%         |
| <b>Total Contracted Services</b>   |                               | 5,082             | 5,155                           | 5,155                | 20,419              | 296.1%         |
| 53025                              | CHEMICALS                     | -                 | -                               | -                    | -                   | 0.0%           |
| 53040                              | FUEL ONLY                     | 1,374             | 6,246                           | 6,246                | 6,246               | 0.0%           |
| 53045                              | SUPPLIES-OTHER                | 10,346            | 11,000                          | 11,000               | 24,000              | 118.2%         |
| 53070                              | SUPPLIES-OFFICE               | 788               | 800                             | 800                  | 800                 | 0.0%           |
| 53145                              | REPAIRS-VEHICLES & EQUIP/LUBE | 9,735             | -                               | -                    | 0                   | 100.0%         |
| 53160                              | UNIFORMS                      | 4,747             | 4,000                           | 4,000                | 4,000               | 0.0%           |
| <b>Total Material and Supplies</b> |                               | 26,990            | 22,046                          | 22,046               | 35,046              | 59.0%          |
| 54180                              | PROFESSIONAL DEVELOPMENT      | 7,960             | 8,150                           | 8,150                | 8,150               | 0.0%           |
| <b>Total Other Charges</b>         |                               | 7,960             | 8,150                           | 8,150                | 8,150               | 0.0%           |
| <b>Total Park Rangers</b>          |                               | 346,549           | 303,634                         | 303,634              | 429,635             | 41.5%          |

| <b>Department Detail</b>  |                                     | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|---------------------------|-------------------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>10003165 - Library</b> |                                     |                   |                                 |                      |                     |                |
| 50005                     | SALARIES                            | 929,309           | 947,120                         | 947,120              | 999,080             | 5.5%           |
| 50015                     | LONGEVITY PAY                       | 9,828             | 11,952                          | 11,952               | 12,680              | 6.1%           |
| 50040                     | CAR ALLOWANCE                       | 4,108             | 4,200                           | 4,200                | 4,200               | 0.0%           |
| 50050                     | CITY MEDICARE                       | 12,750            | 13,972                          | 13,972               | 14,731              | 5.4%           |
| 50055                     | CITY FICA                           | 51,783            | 59,722                          | 59,722               | 62,989              | 5.5%           |
| 50060                     | CITY TMRS                           | 159,646           | 160,808                         | 160,808              | 169,648             | 5.5%           |
| 50061                     | CITY PARS                           | 574               | -                               | -                    | -                   | 0.0%           |
| 50065                     | CITY HEALTH INSURANCE               | 190,814           | 200,683                         | 200,683              | 196,932             | -1.9%          |
| 50070                     | WORKMAN'S COMPENSATION              | 1,129             | 1,898                           | 1,898                | 1,875               | -1.2%          |
|                           | <b>Total Personnel Services</b>     | 1,359,941         | 1,400,355                       | 1,400,355            | 1,462,135           | 4.4%           |
| 52025                     | COPIER RENTAL                       | 2,821             | 3,000                           | 3,000                | 3,000               | 0.0%           |
| 52095                     | PRINTING & PUBLICATIONS             | 1,351             | 1,600                           | 1,600                | 1,600               | 0.0%           |
| 52105                     | COMMUNICATIONS/TELEPHONE            | 1,497             | 1,621                           | 1,621                | 1,621               | 0.0%           |
| 52235                     | MICROFILMING                        | 1,570             | 1,660                           | 1,660                | 1,660               | 0.0%           |
| 52395                     | SOFTWARE LIC & MAINTENANCE          | 33,588            | 34,631                          | 34,631               | 34,631              | 0.0%           |
| 52405                     | DIGITAL MATERIALS SUBSCRIPTION      | 12,000            | 16,000                          | 16,000               | 16,000              | 0.0%           |
| 52530                     | BOOK BINDERY SERVICES               | 414               | 400                             | 400                  | 400                 | 0.0%           |
|                           | <b>Total Contracted Services</b>    | 53,242            | 58,912                          | 58,912               | 58,912              | 0.0%           |
| 53045                     | SUPPLIES-OTHER                      | 12,519            | 12,380                          | 12,380               | 12,380              | 0.0%           |
| 53070                     | SUPPLIES-OFFICE                     | 10,515            | 12,000                          | 12,000               | 12,000              | 0.0%           |
| 53103                     | BOOKS & MATERIALS                   | 132,532           | 138,561                         | 118,561              | 142,718             | 3.0%           |
| 53105                     | POSTAGE                             | 4,013             | 4,200                           | 4,200                | 4,200               | 0.0%           |
| 53145                     | REPAIRS-VEHICLES & EQUIP/LUBE       | 2,615             | -                               | -                    | 0                   | 100.0%         |
|                           | <b>Total Materials and Supplies</b> | 162,194           | 167,141                         | 147,141              | 171,298             | 2.5%           |
| 54040                     | PERIODICALS                         | 14,524            | 14,994                          | 14,994               | 14,994              | 0.0%           |
| 54050                     | DUES & SUBSCRIPTIONS                | 918               | 1,150                           | 1,150                | 1,150               | 0.0%           |
| 54170                     | MILEAGE                             | 173               | 300                             | 300                  | 300                 | 0.0%           |
| 54180                     | PROFESSIONAL DEVELOPMENT            | 1,284             | 2,200                           | 2,200                | 2,200               | 0.0%           |
| 54185                     | MEALS                               | 325               | 600                             | 600                  | 600                 | 0.0%           |
| 54190                     | TRAVEL                              | 2,094             | 2,000                           | 2,000                | 2,000               | 0.0%           |
|                           | <b>Total Other Charges</b>          | 19,318            | 21,244                          | 21,244               | 21,244              | 0.0%           |
|                           | <b>Total Library</b>                | 1,594,695         | 1,647,652                       | 1,627,652            | 1,713,589           | 4.0%           |

| <b>Department Detail</b>               |                               | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|--|-------------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>10003171 - Parks and Recreation</b> |                               |                   |                                 |                      |                     |                |
| 50005                                  | SALARIES                      | 1,624,001         | 1,644,071                       | 1,644,071            | 1,712,945           | 4.2%           |
| 50010                                  | OVERTIME                      | 45,305            | 67,000                          | 67,000               | 69,010              | 3.0%           |
| 50015                                  | LONGEVITY PAY                 | 12,168            | 12,504                          | 12,504               | 12,292              | -1.7%          |
| 50040                                  | CAR ALLOWANCE                 | 2,349             | 2,400                           | 2,400                | -                   | -100.0%        |
| 50050                                  | CITY MEDICARE                 | 23,385            | 25,157                          | 25,157               | 26,027              | 3.5%           |
| 50055                                  | CITY FICA                     | 90,798            | 107,322                         | 107,322              | 111,249             | 3.7%           |
| 50060                                  | CITY TMRS                     | 273,367           | 283,948                         | 283,948              | 294,917             | 3.9%           |
| 50061                                  | CITY PARS                     | 1,928             | -                               | -                    | -                   | 0.0%           |
| 50065                                  | CITY HEALTH INSURANCE         | 245,919           | 305,803                         | 305,803              | 309,465             | 1.2%           |
| 50070                                  | WORKMAN'S COMPENSATION        | 12,323            | 19,027                          | 19,027               | 20,806              | 9.3%           |
| <b>Total Personnel Services</b>        |                               | 2,331,543         | 2,467,232                       | 2,467,232            | 2,556,711           | 3.6%           |
| 52095                                  | PRINTING & PUBLICATIONS       | 9,189             | 6,000                           | 6,000                | 6,000               | 0.0%           |
| 52105                                  | COMMUNICATIONS/TELEPHONE      | 34,917            | 36,651                          | 36,651               | 36,651              | 0.0%           |
| 52113                                  | EQUIPMENT-RENT/LEASE          | 41,870            | 48,000                          | 48,000               | 48,000              | 0.0%           |
| 52230                                  | PROFESSIONAL SERVICES         | 50,964            | 29,500                          | 29,500               | 29,500              | 0.0%           |
| 52250                                  | RIVER MAINTENANCE PROGRAM     | 37,610            | 35,500                          | 35,500               | 35,500              | 0.0%           |
| 52305                                  | CONTRACTED SERVICES           | 119,307           | 240,804                         | 190,804              | 336,804             | 39.9%          |
| 52370                                  | SUMMER FUN RENT/LEASE         | 19,591            | 20,000                          | 20,000               | 20,000              | 0.0%           |
| 52390                                  | MAINT CONTRACT-OFFICE EQUIP   | -                 | 1,600                           | 1,600                | 1,600               | 0.0%           |
| 52395                                  | SOFTWARE LIC & MAINTENANCE    | 16,266            | 15,000                          | 15,000               | 15,000              | 0.0%           |
| 52485                                  | REPAIRS-COMMUNICATIONS        | -                 | 250                             | 250                  | 250                 | 0.0%           |
| 52580                                  | OFFICIALS                     | 3,941             | 10,000                          | 10,000               | 10,000              | 0.0%           |
| 52585                                  | SOFTBALL FIELDS               | 17,527            | 30,000                          | 30,000               | 30,000              | 0.0%           |
| 52590                                  | SENIOR PROGRAMS               | 23,220            | 27,600                          | 27,600               | 27,600              | 0.0%           |
| <b>Total Contracted Services</b>       |                               | 374,402           | 500,905                         | 450,905              | 596,905             | 19.2%          |
| 53025                                  | CHEMICALS                     | 7,267             | 17,000                          | 17,000               | 17,000              | 0.0%           |
| 53030                                  | CHEMICALS-POOLS               | 4,732             | -                               | -                    | 0                   | 100.0%         |
| 53040                                  | FUEL ONLY                     | 13,275            | 18,489                          | 18,489               | 18,489              | 0.0%           |
| 53045                                  | SUPPLIES-OTHER                | 78,110            | 29,960                          | 29,960               | 29,960              | 0.0%           |
| 53070                                  | SUPPLIES-OFFICE               | 5,561             | 5,760                           | 5,760                | 5,760               | 0.0%           |
| 53075                                  | SUPPLIES-SUMMER FUN           | 11,243            | 9,000                           | 9,000                | 9,000               | 0.0%           |
| 53076                                  | SUPPLIES-RECREATION           | -                 | 12,000                          | 12,000               | 12,000              | 0.0%           |
| 53077                                  | SUPPLIES-YOUTH                | -                 | 30,000                          | 30,000               | 30,000              | 0.0%           |
| 53078                                  | SUPPLIES-WATERSHED            | -                 | 3,000                           | 3,000                | 3,000               | 0.0%           |
| 53105                                  | POSTAGE                       | 2,386             | 9,000                           | 9,000                | 9,000               | 0.0%           |
| 53120                                  | REPAIRS-BUILDING MATERIALS    | 124,620           | -                               | -                    | 0                   | 100.0%         |
| 53145                                  | REPAIRS-VEHICLES & EQUIP/LUBE | 40,476            | -                               | -                    | 0                   | 100.0%         |
| 53151                                  | PARKS MAINTENANCE             | -                 | 50,000                          | 50,000               | 50,000              | 0.0%           |
| 53155                                  | RIVER CLEAN UP                | 699               | -                               | -                    | -                   | 0.0%           |
| 53160                                  | UNIFORMS                      | 11,277            | 8,000                           | 8,000                | 8,000               | 0.0%           |
| <b>Total Materials and Supplies</b>    |                               | 299,647           | 192,209                         | 192,209              | 192,209             | 0.0%           |
| 54050                                  | DUES & SUBSCRIPTIONS          | 4,688             | 2,600                           | 2,600                | 2,600               | 0.0%           |
| 54180                                  | PROFESSIONAL DEVELOPMENT      | 4,858             | 5,000                           | 5,000                | 5,000               | 0.0%           |
| 54185                                  | MEALS                         | 1,484             | 2,135                           | 2,135                | 2,135               | 0.0%           |
| 54190                                  | TRAVEL                        | 7,195             | 7,000                           | 7,000                | 7,000               | 0.0%           |
| 54245                                  | SPECIAL EVENTS/PROJECTS       | 6,759             | 10,000                          | 10,000               | 10,000              | 0.0%           |
| 54455                                  | SAFETY ITEMS                  | 2,335             | 2,000                           | 2,000                | 2,000               | 0.0%           |
| <b>Total Other Charges</b>             |                               | 27,320            | 28,735                          | 28,735               | 28,735              | 0.0%           |
| <b>Total Parks and Recreation</b>      |                               | 3,032,912         | 3,189,081                       | 3,139,081            | 3,374,560           | 5.8%           |

| <b>Department Detail</b>           |                             | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|------------------------------------|-----------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>10003183 - Activity Center</b>  |                             |                   |                                 |                      |                     |                |
| 50005                              | SALARIES                    | 406,513           | 447,065                         | 447,065              | 489,450             | 9.5%           |
| 50010                              | OVERTIME                    | 12,637            | 8,171                           | 8,171                | 8,416               | 3.0%           |
| 50015                              | LONGEVITY PAY               | 2,362             | 3,376                           | 3,376                | 3,312               | -1.9%          |
| 50050                              | CITY MEDICARE               | 5,796             | 6,649                           | 6,649                | 7,267               | 9.3%           |
| 50055                              | CITY FICA                   | 21,949            | 28,433                          | 28,433               | 31,075              | 9.3%           |
| 50061                              | CITY PARS                   | 589               | -                               | -                    | -                   | 0.0%           |
| 50060                              | CITY TMRS                   | 66,333            | 73,750                          | 73,750               | 83,325              | 13.0%          |
| 50065                              | CITY HEALTH INSURANCE       | 89,283            | 133,789                         | 133,789              | 140,666             | 5.1%           |
| 50070                              | WORKMAN'S COMPENSATION      | 2,046             | 5,637                           | 5,637                | 5,278               | -6.4%          |
| <b>Total Personnel Services</b>    |                             | <b>607,508</b>    | <b>706,869</b>                  | <b>706,869</b>       | <b>768,789</b>      | <b>8.8%</b>    |
| 52105                              | COMMUNICATIONS/TELEPHONE    | 453               | -                               | -                    | -                   | 0.0%           |
| 52113                              | EQUIPMENT-RENT/LEASE        | 4,166             | 3,200                           | 3,200                | 3,200               | 0.0%           |
| 52230                              | PROFESSIONAL SERVICES       | 2,756             | 15,000                          | 15,000               | 15,000              | 0.0%           |
| 52305                              | CONTRACTED SERVICES         | 21,422            | 60,000                          | 40,000               | -                   | -100.0%        |
| 52390                              | MAINT CONTRACT-OFFICE EQUIP | 7,230             | 5,000                           | 5,000                | 5,000               | 0.0%           |
| <b>Total Contracted Services</b>   |                             | <b>36,027</b>     | <b>83,200</b>                   | <b>63,200</b>        | <b>23,200</b>       | <b>-72.1%</b>  |
| 53025                              | CHEMICALS                   | 7,788             | 7,000                           | 7,000                | 7,000               | 0.0%           |
| 53045                              | SUPPLIES-OTHER              | 28,333            | 48,260                          | 28,260               | 48,260              | 0.0%           |
| 53070                              | SUPPLIES-OFFICE             | 4,884             | 5,280                           | 5,280                | 5,280               | 0.0%           |
| 53120                              | REPAIRS-BUILDING MATERIALS  | 53,609            | -                               | -                    | 0                   | 100.0%         |
| <b>Total Material and Supplies</b> |                             | <b>94,613</b>     | <b>60,540</b>                   | <b>40,540</b>        | <b>60,540</b>       | <b>0.0%</b>    |
| 54280                              | TEAM REGISTRATIONS          | -                 | 3,500                           | 3,500                | 3,500               | 0.0%           |
| <b>Total Other Charges</b>         |                             | <b>-</b>          | <b>3,500</b>                    | <b>3,500</b>         | <b>3,500</b>        | <b>0.0%</b>    |
| <b>Total Activity Center</b>       |                             | <b>738,148</b>    | <b>854,109</b>                  | <b>814,109</b>       | <b>856,029</b>      | <b>0.2%</b>    |

| <b>Department Detail</b>           |                            | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|------------------------------------|----------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>10003174 - Outdoor Pool</b>     |                            |                   |                                 |                      |                     |                |
| 50005                              | SALARIES                   | 52,235            | 95,471                          | 95,471               | 95,471              | 0.0%           |
| 50010                              | OVERTIME                   | -                 | -                               | -                    | -                   | 0.0%           |
| 50050                              | CITY MEDICARE              | 766               | 1,389                           | 1,389                | 1,389               | 0.0%           |
| 50055                              | CITY FICA                  | 191               | 5,920                           | 5,920                | 5,920               | 0.0%           |
| 50061                              | CITY PARS                  | 666               | -                               | -                    | -                   | 0.0%           |
| 50065                              | CITY HEALTH INSURANCE      | 112               | -                               | -                    | -                   | 0.0%           |
| 50070                              | WORKMAN'S COMPENSATION     | 1,009             | 1,541                           | 1,541                | 1,448               | -6.0%          |
| <b>Total Personnel Services</b>    |                            | 54,979            | 104,321                         | 104,321              | 104,228             | -0.1%          |
| 53030                              | CHEMICALS-POOLS            | 14,599            | 12,000                          | 12,000               | 12,000              | 0.0%           |
| 53045                              | SUPPLIES-OTHER             | 3,147             | 10,000                          | 10,000               | 10,000              | 0.0%           |
| 53120                              | REPAIRS-BUILDING MATERIALS | 13,999            | -                               | -                    | 0                   | 100.0%         |
| 53152                              | POOL MAINTENANCE           | -                 | 17,000                          | 17,000               | 17,000              | 0.0%           |
| <b>Total Material and Supplies</b> |                            | 31,746            | 39,000                          | 39,000               | 39,000              | 0.0%           |
| <b>Total Outdoor Pool</b>          |                            | 86,725            | 143,321                         | 143,321              | 143,228             | -0.1%          |

| <b>Department Detail</b>                 |                               | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|--|-------------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>10003180 - Facilities and Grounds</b> |                               |                   |                                 |                      |                     |                |
| 52113                                    | EQUIPMENT-RENT/LEASE          | 18,846            | 10,000                          | 10,000               | 10,000              | 0.0%           |
| 52105                                    | COMMUNICATIONS/TELEPHONE      | -                 | 1,470                           | 1,470                | 1,470               | 0.0%           |
| 52230                                    | PROFESSIONAL SERVICES         | 269,117           | 290,600                         | 290,600              | 290,600             | 0.0%           |
| 52485                                    | REPAIRS-COMMUNICATIONS        | -                 | 500                             | 500                  | 500                 | 0.0%           |
| 52555                                    | JANITORIAL SERVICES           | 466,242           | 542,000                         | 542,000              | 542,000             | 0.0%           |
| <b>Total Contracted Services</b>         |                               | 754,205           | 844,570                         | 844,570              | 844,570             | 0.0%           |
| 53025                                    | CHEMICALS                     | 4,619             | -                               | -                    | -                   | 0.0%           |
| 53040                                    | FUEL ONLY                     | 10,901            | 10,824                          | 10,824               | 10,824              | 0.0%           |
| 53045                                    | SUPPLIES-OTHER                | 29,765            | 39,200                          | 39,200               | 39,200              | 0.0%           |
| 53120                                    | REPAIRS-BUILDING MATERIALS    | 241,970           | -                               | -                    | -                   | 0.0%           |
| 53145                                    | REPAIRS-VEHICLES & EQUIP/LUBE | 21,410            | -                               | -                    | -                   | 0.0%           |
| 53160                                    | UNIFORMS                      | 5,555             | -                               | -                    | -                   | 0.0%           |
| <b>Total Material and Supplies</b>       |                               | 314,220           | 50,024                          | 50,024               | 50,024              | 0.0%           |
| <b>Total Facilities and Grounds</b>      |                               | 1,068,425         | 894,594                         | 894,594              | 894,594             | 0.0%           |

| <b>Department Detail</b>            |                    | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|-------------------------------------|--------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>10003186 - Contract Programs</b> |                    |                   |                                 |                      |                     |                |
| 52320                               | AEROBICS CONTRACTS | 73,693            | 70,000                          | 70,000               | 70,000              | 0.0%           |
| 52325                               | CONTRACT PROGRAMS  | 7,388             | 40,000                          | 20,000               | 40,000              | 0.0%           |
| <b>Total Contracted Services</b>    |                    | 81,081            | 110,000                         | 90,000               | 110,000             | 0.0%           |
| <b>Total Contract Programs</b>      |                    | 81,081            | 110,000                         | 90,000               | 110,000             | 0.0%           |

| <b>Department Detail</b>            |                               | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|-------------------------------------|-------------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>10003189 - Fleet</b>             |                               |                   |                                 |                      |                     |                |
| 50005                               | SALARIES                      | 309,576           | 352,760                         | 352,760              | 375,981             | 6.6%           |
| 50010                               | OVERTIME                      | 8,816             | 10,812                          | 10,812               | 11,136              | 3.0%           |
| 50011                               | OVERTIME-FLOOD                | -                 | -                               | -                    | -                   | 0.0%           |
| 50015                               | LONGEVITY PAY                 | 2,224             | 2,696                           | 2,696                | 3,032               | 12.5%          |
| 50050                               | CITY MEDICARE                 | 4,342             | 5,313                           | 5,313                | 5,655               | 6.5%           |
| 50055                               | CITY FICA                     | 18,567            | 22,708                          | 22,708               | 24,188              | 6.5%           |
| 50060                               | CITY TMRS                     | 57,127            | 64,674                          | 64,674               | 68,890              | 6.5%           |
| 50065                               | CITY HEALTH INSURANCE         | 71,964            | 76,451                          | 76,451               | 75,022              | -1.9%          |
| 50070                               | WORKMAN'S COMPENSATION        | 2,261             | 5,174                           | 5,174                | 5,173               | 0.0%           |
| <b>Total Personnel Services</b>     |                               | <b>474,877</b>    | <b>540,588</b>                  | <b>540,588</b>       | <b>569,078</b>      | <b>5.3%</b>    |
| 52095                               | PRINTING & PUBLICATIONS       | -                 | 160                             | 160                  | 160                 | 0.0%           |
| 52105                               | COMMUNICATIONS/TELEPHONE      | 1,948             | 3,218                           | 3,218                | 3,218               | 0.0%           |
| 52113                               | EQUIPMENT-RENT/LEASE          | 1,322             | 3,500                           | 3,500                | 3,500               | 0.0%           |
| 52230                               | PROFESSIONAL SERVICES         | 981               | 2,175                           | 2,175                | 2,175               | 0.0%           |
| 52305                               | CONTRACTED SERVICES           | 2,163             | 2,242                           | 2,242                | 2,242               | 0.0%           |
| 52485                               | REPAIRS-COMMUNICATIONS        | 1,452             | -                               | -                    | -                   | 0.0%           |
| <b>Total Contracted Services</b>    |                               | <b>7,867</b>      | <b>11,295</b>                   | <b>11,295</b>        | <b>11,295</b>       | <b>0.0%</b>    |
| 53040                               | FUEL ONLY                     | 3,738             | 5,468                           | 5,468                | 5,468               | 0.0%           |
| 53045                               | SUPPLIES-OTHER                | 36,385            | 27,200                          | 27,200               | 27,200              | 0.0%           |
| 53070                               | SUPPLIES-OFFICE               | 50                | 300                             | 300                  | 300                 | 0.0%           |
| 53145                               | REPAIRS-VEHICLES & EQUIP/LUBE | 7,448             | 383,924                         | 333,924              | 383,924             | 0.0%           |
| 53160                               | UNIFORMS                      | 3,848             | 3,900                           | 3,900                | 3,900               | 0.0%           |
| <b>Total Materials and Supplies</b> |                               | <b>51,469</b>     | <b>420,792</b>                  | <b>370,792</b>       | <b>420,792</b>      | <b>0.0%</b>    |
| 54050                               | DUES & SUBSCRIPTIONS          | 69                | 163                             | 163                  | 163                 | 0.0%           |
| 54180                               | PROFESSIONAL DEVELOPMENT      | 530               | 3,745                           | 3,745                | 3,745               | 0.0%           |
| 54185                               | MEALS                         | 330               | 335                             | 335                  | 335                 | 0.0%           |
| 54190                               | TRAVEL                        | 8                 | 1,500                           | 1,500                | 1,500               | 0.0%           |
| 54455                               | SAFETY ITEMS                  | 2,251             | 2,544                           | 2,544                | 2,544               | 0.0%           |
| <b>Total Other Charges</b>          |                               | <b>3,189</b>      | <b>8,287</b>                    | <b>8,287</b>         | <b>8,287</b>        | <b>0.0%</b>    |
| <b>Total Fleet</b>                  |                               | <b>537,402</b>    | <b>980,962</b>                  | <b>930,962</b>       | <b>1,009,452</b>    | <b>2.9%</b>    |

| <b>Department Detail</b>          |                                | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|-----------------------------------|--------------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>10001275 - Social Services</b> |                                |                   |                                 |                      |                     |                |
| 57005                             | CASA OF CENTRAL TX             | 18,000            | 14,000                          | 14,000               | 15,000              | 7.1%           |
| 57015                             | PALS                           | 6,000             | 6,000                           | 6,000                | 7,000               | 16.7%          |
| 57021                             | UNITED WAY                     | 3,000             | 1,000                           | 1,000                | 2,500               | 150.0%         |
| 57025                             | COMBINED COMMUNITY ACTION      | 12,000            | 12,000                          | 12,000               | 12,000              | 0.0%           |
| 57030                             | COMMUNITY ACTION-PRESCRIPTION  | 8,500             | 8,500                           | 8,500                | -                   | -100.0%        |
| 57035                             | COMMUNITY ACTION-SENIOR CITIZE | 12,000            | 12,000                          | 12,000               | 13,500              | 12.5%          |
| 57040                             | GENAUSTIN                      | 1,500             | -                               | -                    | -                   | 0.0%           |
| 57045                             | SMCISD PEP PROGRAM             | -                 | 15,000                          | 15,000               | 15,000              | 0.0%           |
| 57055                             | GSM YOUTH COUNCIL              | 43,000            | 50,000                          | 50,000               | 47,500              | -5.0%          |
| 57070                             | HAYS CALDWELL ALCOHOL & DRUG   | 36,400            | 32,400                          | 32,400               | 27,400              | -15.4%         |
| 57075                             | HAYS CALDWELL WOMEN'S CENTER   | 67,600            | 60,000                          | 60,000               | 60,000              | 0.0%           |
| 57080                             | HAYS COUNTY HOMESPUN           | 16,000            | 14,000                          | 14,000               | 9,000               | -35.7%         |
| 57085                             | HAYS COUNTY DISPUTE RESOLUTION | 4,000             | 4,000                           | 4,000                | 2,000               | -50.0%         |
| 57086                             | HAYS COUNTY CHILD PROTECTIVE   | -                 | 10,000                          | 10,000               | 12,500              | 25.0%          |
| 57090                             | NOSOTRO LA GENTE               | 5,000             | 5,000                           | 5,000                | 7,000               | 40.0%          |
| 57100                             | HAYS COUNTY AREA FOOD BANK     | 45,000            | 45,000                          | 45,000               | 45,000              | 0.0%           |
| 57105                             | SAN MARCOS HOUSING AUTHORITY   | 25,000            | 20,000                          | 20,000               | 20,000              | 0.0%           |
| 57110                             | SM YOUTH SERVICES BUREAU       | 20,000            | 12,000                          | 12,000               | 11,000              | -8.3%          |
| 57115                             | SCHEIB OPPORTUNITY CENTER      | 42,500            | 39,000                          | 39,000               | 39,000              | 0.0%           |
| 57120                             | SOUTHSIDE COMMUNITY CENTER     | 66,000            | 66,000                          | 66,000               | 69,000              | 4.5%           |
| 57130                             | SOCIETY OF ST VINCENT DE PAUL  | 12,000            | 14,100                          | 14,100               | 14,100              | 0.0%           |
| 57150                             | SCHOOL FUEL                    | 6,500             | 10,000                          | 10,000               | 13,000              | 30.0%          |
| 57141                             | SALVATION ARMY                 | -                 | -                               | -                    | 8,500               | 100.0%         |
| <b>Total Social Services</b>      |                                | <b>450,000</b>    | <b>450,000</b>                  | <b>450,000</b>       | <b>450,000</b>      | <b>0.0%</b>    |

| <b>Department Detail</b>           |                               | Actual    | Original  | Estimated | Proposed  | % of    |
|------------------------------------|-------------------------------|-----------|-----------|-----------|-----------|---------|
|                                    |                               | 2015-16   | Approved  | 2016-17   | 2017-18   | Change  |
|                                    |                               |           | 2016-17   | 2016-17   | 2017-18   |         |
| <b>10001280 - Special Services</b> |                               |           |           |           |           |         |
| 50010                              | OVERTIME                      | -         | 150,000   | -         | -         | -100.0% |
| 50045                              | UNEMP COMP & TERM LEAVE       | 10,268    | 180,081   | 30,081    | 185,483   | 3.0%    |
| 50075                              | MARKET-MERIT: NON-CIVIL SRVC  | -         | 442,110   | -         | 461,885   | 4.5%    |
| 50065                              | CITY HEALTH INSURANCE         | -         | -         | -         | 220,423   | 100.0%  |
| <b>Total Personnel Services</b>    |                               | 10,268    | 772,192   | 30,081    | 867,791   | 12.4%   |
| 52095                              | PRINTING & PUBLICATIONS       | 23,898    | 28,530    | 22,530    | 28,530    | 0.0%    |
| 52105                              | COMMUNICATIONS/TELEPHONE      | 16,228    | 20,210    | 15,210    | 20,210    | 0.0%    |
| 52114                              | FACILITY UTILITIES            | -         | 1,300,000 | 1,000,000 | 1,100,000 | -15.4%  |
| 52115                              | HEAT-MUNICIPAL BLDG           | 5,122     | -         | -         | -         | 0.0%    |
| 52120                              | HEAT-ACTIVITY CTR             | 12,500    | -         | -         | -         | 0.0%    |
| 52125                              | HEAT-LIBRARY                  | 3,551     | -         | -         | -         | 0.0%    |
| 52130                              | HEAT-FIRE                     | 7,595     | -         | -         | -         | 0.0%    |
| 52135                              | HEAT-OTHER BLDGS              | 15,227    | -         | -         | -         | 0.0%    |
| 52155                              | POWER & LIGHT-MUNICIPAL BLDG  | 48,953    | -         | -         | -         | 0.0%    |
| 52160                              | POWER & LIGHT-CITY HALL       | 45,269    | -         | -         | -         | 0.0%    |
| 52165                              | POWER & LIGHT-ACTIVITY CTR    | 129,110   | -         | -         | -         | 0.0%    |
| 52170                              | POWER & LIGHT-LIBRARY         | 51,273    | -         | -         | -         | 0.0%    |
| 52175                              | POWER & LIGHT-POLICE          | 120,260   | -         | -         | -         | 0.0%    |
| 52180                              | POWER & LIGHT-FIRE            | 43,613    | -         | -         | -         | 0.0%    |
| 52185                              | POWER & LIGHT-OTHER BLDGS     | 166,057   | -         | -         | -         | 0.0%    |
| 52190                              | WATER & SEWER                 | 103,807   | -         | -         | -         | 0.0%    |
| 52200                              | WATER & SEWER-CITY HALL       | 4,741     | -         | -         | -         | 0.0%    |
| 52205                              | WATER & SEWER-ACTIVITY CTR    | 38,587    | -         | -         | -         | 0.0%    |
| 52210                              | WATER & SEWER-LIBRARY         | 12,140    | -         | -         | -         | 0.0%    |
| 52215                              | WATER & SEWER-POLICE          | 11,321    | -         | -         | -         | 0.0%    |
| 52220                              | WATER & SEWER-FIRE            | 7,307     | -         | -         | -         | 0.0%    |
| 52225                              | WATER & SEWER-OTHER BLDGS     | 397,367   | -         | -         | -         | 0.0%    |
| 52230                              | PROFESSIONAL SERVICES         | 94,802    | 270,833   | 170,833   | 270,833   | 0.0%    |
| 52240                              | PROF SRVCS-APPRAIS DIST       | 150,735   | 153,500   | 153,500   | 153,500   | 0.0%    |
| 52245                              | PROF SRVCS-AUDIT SRVCS        | 21,683    | 19,933    | 19,933    | 19,933    | 0.0%    |
| 52255                              | GARBAGE-CITY FACILITIES       | 23,155    | 28,300    | 28,300    | 28,300    | 0.0%    |
| 52260                              | RECYCLING-CITY FACILITIES     | 11,673    | 21,053    | 1,053     | 21,053    | 0.0%    |
| 52305                              | CONTRACTED SERVICES           | 51,596    | 2,666     | 2,666     | 2,666     | 0.0%    |
| 52360                              | BUILDING RENTAL               | 50,336    | 67,000    | 67,000    | 67,900    | 1.3%    |
| 52395                              | SOFTWARE LIC & MAINTENANCE    | 295,108   | 467,299   | 427,299   | 525,972   | 12.6%   |
| 52415                              | UNIFIED PLANNING WORK PROGRAM | -         | 1,000     | 1,000     | 1,000     | 0.0%    |
| 52515                              | STREET LIGHTING               | 247,680   | 269,775   | 269,775   | 269,775   | 0.0%    |
| 52520                              | TRAFFIC LIGHTS                | 510       | 1,210     | 1,210     | 1,210     | 0.0%    |
| 52535                              | FACILITY MAINTENANCE          | 204,836   | 313,986   | 313,986   | 313,986   | 0.0%    |
| <b>Total Contracted Services</b>   |                               | 2,416,042 | 2,965,295 | 2,494,295 | 2,824,868 | -4.7%   |
| 53040                              | FUEL ONLY                     | -         | 25,000    | -         | 25,000    | 0.0%    |
| 53045                              | SUPPLIES-OTHER                | 9,456     | 5,100     | 5,100     | 5,100     | 0.0%    |
| <b>Total Material and Supplies</b> |                               | 9,456     | 30,100    | 5,100     | 30,100    | 0.0%    |

| <b>Department Detail</b>                       |  | Actual    | Original            | Estimated | Proposed   | % of    |
|--|--|-----------|---------------------|-----------|------------|---------|
|  |  | 2015-16   | Approved<br>2016-17 | 2016-17   | 2017-18    | Change  |
| <b>10001280 - Special Services (continued)</b> |  |           |                     |           |            |         |
| 54010  | BANK CHARGES                                 | 71,292    | 110,000             | 110,000   | 110,000    | 0.0%    |
| 54035  | TUITION REIMB PROGRAM                        | 5,943     | 16,000              | 16,000    | 16,750     | 4.7%    |
| 54050  | DUES & SUBSCRIPTIONS                         | 7,048     | 5,000               | 5,000     | 5,000      | 0.0%    |
| 54065  | INSURANCE                                    | 174,291   | 190,000             | 190,000   | 240,000    | 26.3%   |
| 54085  | EMS CONTRIBUTION                             | 424,983   | 910,000             | 910,000   | 1,000,000  | 9.9%    |
| 54090  | CRIMESTOPPERS CONTRIBUTION                   | 15,000    | 15,000              | 15,000    | 15,000     | 0.0%    |
| 54105  | RAIL DISTRICT                                | 49,500    | 49,500              | 49,500    | 49,500     | 0.0%    |
| 54130  | ASSESSMENTS CENTER                           | -         | 6,500               | 6,500     | 6,500      | 0.0%    |
| 54145  | TRAINING-SUPERVISORY                         | 10,055    | 45,000              | 45,000    | 45,000     | 0.0%    |
| 54195  | ECONOMIC DEVELOPMENT                         | 120,000   | 125,000             | 125,000   | 125,000    | 0.0%    |
| 54205  | SPECIAL ECONOMIC DEVELOPMENT                 | 39,804    | 71,333              | 71,333    | 71,333     | 0.0%    |
| 54210  | VETERAN'S DAY PARADE                         | 2,256     | 5,000               | 5,000     | 5,000      | 0.0%    |
| 54220  | SUMMERFEST TOURISM FIREWORKS                 | 20,000    | 15,000              | 15,000    | 15,000     | 0.0%    |
| 54225  | SIGHTS & SOUNDS                              | 80,000    | 80,000              | 80,000    | 80,000     | 0.0%    |
| 54245  | SPECIAL EVENTS/PROJECTS                      | 30,400    | 30,400              | 30,400    | 30,400     | 0.0%    |
| 54266  | CEF-COMMUNITY ENHANCEMENT FEE                | 9,925     | 400,000             | 400,000   | 410,000    | 2.5%    |
| 54267  | CEF MOWING/TRASH PICKUP                      | 107,573   | -                   | -         | 0          | 100.0%  |
| 54268  | CEF MATCHING FUND PROGRAMS                   | 28,705    | -                   | -         | 0          | 100.0%  |
| 54269  | CEF EDUCATION                                | 1,367     | -                   | -         | 0          | 100.0%  |
| 54270  | CEF ONE-TIME PROGRAMS                        | 34,407    | -                   | -         | 0          | 100.0%  |
| 54271  | BEAUTIFICATION PROJECTS                      | 19,450    | 20,000              | 20,000    | 20,000     | 0.0%    |
| 54275  | YOUTH INITIATIVES                            | 73,382    | 65,600              | 65,600    | 58,000     | -11.6%  |
| 54375  | CONTINGENCY                                  | -         | 50,000              | 50,000    | 50,000     | 0.0%    |
| 54440  | ADA EXPENSE                                  | -         | 15,000              | 15,000    | 15,000     | 0.0%    |
| 54445  | CUSTOMER SERVICE/DIVERSITY                   | 300       | -                   | -         | 0          | 100.0%  |
| 54450  | CIVIL SERVICE ADMINISTRATION                 | 7,956     | 35,000              | 35,000    | 35,000     | 0.0%    |
| 54460  | SAFETY PROGRAM                               | 5,518     | 5,170               | 5,170     | 5,400      | 4.4%    |
| 54465  | EMPLOYEE RECOGNITION                         | 6,775     | 7,400               | 7,400     | 7,750      | 4.7%    |
| 54470  | EMPLOYEE GROUP ACTIVITIES                    | 6,335     | 12,300              | 12,300    | 12,900     | 4.9%    |
| 55101  | SECO LOAN PRINC                              | 85,016    | -                   | -         | 0          | 100.0%  |
| 55201  | SECO INTEREST PAYMENTS                       | 21,757    | -                   | -         | 0          | 100.0%  |
| 56005  | ARTS PROJECT FUNDING                         | 18,196    | 30,000              | 30,000    | 30,000     | 0.0%    |
| 60125  | EQUIPMENT                                    | 14,380    | -                   | -         | 0          | 100.0%  |
| 59105  | GOVT FUND-RETAINAGE CONTRA                   | (207)     | -                   | -         | 0          | 100.0%  |
| <b>Total Other Charges</b>                     |  | 1,491,406 | 2,314,203           | 2,314,203 | 2,458,533  | 6.2%    |
| 54204  | FUTURE ED INCENTIVE                          | -         | 66,667              | 66,667    | 66,667     |         |
| 54435  | SALES TAX-REBATE                             | 25,417    | 300,000             | 300,000   | 5,991,574  | 1897.2% |
| 58060  | OPERATING TRANSFER/TIRZ #2                   | 261,621   | 334,314             | -         | 0          | -100.0% |
| 58061  | OPERATING TRANSFER/TIRZ #3                   | 73,686    | 74,218              | -         | 0          | -100.0% |
| 58063  | OPERATING TRANSFER/TIRZ #5                   | 91,617    | 112,427             | -         | 0          | -100.0% |
| 58066  | OPERATING TRANSFER/LOOP 110                  | 50,711    | 140,229             | -         | 0          | -100.0% |
| 58067  | OPERATING TRANSFER/LONE STAR                 | 1,745     | 45,727              | -         | 0          | -100.0% |
| 54246  | BIG GRANT PROGRAM                            | 6,438     | -                   | -         | 0          | 100.0%  |
| 54124  | OUTSIDE ORGANIZATIONS FUNDING                | 75,000    | 75,000              | 75,000    | 75,000     | 0.0%    |
| 54247  | HOMEBUYER INCENTIVE                          | 60,000    | 40,000              | 40,000    | 40,000     |         |
| 54273  | FIREWALL REPLACEMENT                         | 18,138    | -                   | -         | 0          |         |
| 58002  | OP TRANSFER-ROUTINE CAP MAINT                | 120,000   | 150,000             | 150,000   | 150,000    | 0.0%    |
| 58003  | OP TRANSFER-CAPITAL MAINT                    | 610,000   | 600,000             | 600,000   | 600,000    | 0.0%    |
| 58001  | OP TRANSFER-GF CAP OUTLAY                    | 1,209,300 | 1,955,000           | 1,955,000 | 1,655,000  | -15.3%  |
| 58500  | OPERATING TRANSFER/FUND 500                  | 240,000   | -                   | -         | 750,000    | 100.0%  |
| 59105  | <b>Total Non-Recurring/Non-Operating Exp</b> | 2,843,674 | 3,893,582           | 3,186,667 | 9,328,241  | 139.6%  |
| 58024  | OPERATING TRANSFER/HOT                       | 54,596    | 95,819              | 95,819    | 143,481    | 49.7%   |
| 58050  | OPERATING TRANSFER/CEMETERY                  | 100,500   | 150,000             | 130,000   | 150,000    | 0.0%    |
| 58110  | OPERATING TRANSFER/FUND 110                  | 548,087   | 555,000             | 555,000   | 547,924    | -1.3%   |
| 58230  | OPERATING TRANSFER/FUND 230                  | 590,000   | 535,000             | 500,000   | 610,000    | 14.0%   |
| 58250  | OPERATING TRANSFER/FUND 250                  | 151,000   | 60,000              | 60,000    | -          | -100.0% |
| 58300  | OPERATING TRANSFER/FUND 300                  | -         | -                   | -         | 0          | 100.0%  |
| <b>Total Operation Transfers</b>               |  | 1,444,183 | 1,395,819           | 1,340,819 | 1,451,405  | 4.0%    |
| <b>Total Special Services</b>                  |  | 8,215,028 | 11,371,191          | 9,371,165 | 16,960,938 | 49.2%   |



# City of San Marcos

## 2017-18 ANNUAL BUDGET

### DEBT SERVICE FUND

|   | Actual<br>2015/2016 | Approved<br>2016/2017 | Revised<br>2016/2017 | Proposed<br>2017/2018        |
|---|---------------------|-----------------------|----------------------|------------------------------|
| <b>Beginning Unreserved Fund Balance</b>  | <b>8,085,059</b>    | <b>9,114,886</b>      | <b>9,114,886</b>     | <b>9,394,187</b>             |
| <b>Operating Revenues</b>   |                     |                       |                      |                              |
| Current Ad Valorem  | 8,016,226           | 8,084,545             | 8,084,545            | 11,447,855                   |
| Delinquent Ad Valorem   | 105,530             | 107,244               | 107,244              | 151,859                      |
| Penalties and Interest  | 42,615              | 57,747                | 52,850               | 81,770                       |
| Interest Income   | 60,354              | 26,000                | 80,000               | 90,000                       |
| Hammonds Transfer   | 548,087             | 555,000               | 462,500              | 505,053                      |
| BAB Subsidy   | 104,772             | 107,526               | 99,498               | 102,608                      |
| Pass Thru Toll Revenue  | 3,723,316           | 3,030,000             | 3,400,000            | 3,030,000                    |
| TIRZ Transfer   | 188,298             | 190,830               | 1,221,324            | 1,839,572                    |
| Venue Tax Transfer  | 1,610,164           | 1,645,998             | 1,625,572            | 1,654,631                    |
| <b>Total Operating Revenues</b>   | <b>14,399,362</b>   | <b>13,804,890</b>     | <b>15,133,533</b>    | <b>18,903,349</b>            |
| <b>Operating Expenditures</b>   |                     |                       |                      |                              |
| Principal Payments  | 8,230,000           | 7,870,000             | 8,670,000            | 10,825,000                   |
| Interest Payments   | 4,827,355           | 4,934,159             | 4,934,159            | 4,703,739                    |
| Fiscal Agent Fees   | 7,891               | 28,750                | 28,750               | 25,000                       |
| TIZ Payments  | 304,288             | 452,548               | 1,221,324            | 1,839,572                    |
| <b>Total Operating Expenditures</b>   | <b>13,369,534</b>   | <b>13,285,457</b>     | <b>14,854,233</b>    | <b>17,393,311</b>            |
| <b>Ending Fund Balance</b>  | <b>9,114,886</b>    | <b>9,634,320</b>      | <b>9,394,187</b>     | <b>10,904,225</b>            |
| <b>Fund Balance as a Percentage of Total Expenditures</b>   | 68.18%              | 72.52%                | 63.24%               | 62.69%                       |
| <b>Total Outstanding Tax Supported Debt</b>   | 81,805,000          | 71,430,000            | 71,430,000           | 75,000,000                   |
| <b>Outstanding Tax Supported Debt</b>   |                     |                       |                      | <b>Outstanding Principal</b> |
| Series 2007 General Obligation Bonds  |                     |                       |                      | -                            |
| Series 2007B Combination Tax and Revenue Certificates of Obligation (Tax Portion Only)                    |                     |                       |                      | -                            |
| Series 2008 General Obligation Bonds  |                     |                       |                      | 195,000                      |
| Series 2008 Combination Tax and Revenue Certificates of Obligation (Tax Portion Only)                     |                     |                       |                      | 320,000                      |
| Series 2008 Pass-Through Toll Revenue & Limited Tax Bonds Tax (Tax Portion Only)                          |                     |                       |                      | 215,000                      |
| Series 2008A Combination Tax and Revenue Certificates of Obligation                                       |                     |                       |                      | 5,515,000                    |
| Series 2009 Direct Placement  |                     |                       |                      | 2,245,000                    |
| Series 2009 GO Refunding Bonds  |                     |                       |                      | 640,000                      |
| Series 2009 General Obligation Bonds  |                     |                       |                      | 1,565,000                    |
| Series 2010 Taxable Build America Bonds   |                     |                       |                      | 5,895,000                    |
| Series 2010 General Obligation Refunding Bonds  |                     |                       |                      | 6,290,000                    |
| Series 2012 General Obligation Refunding Bonds  |                     |                       |                      | 4,890,000                    |
| Series 2013 General Obligation Refunding Bonds  |                     |                       |                      | 670,000                      |
| Series 2013 Combination Tax & Revenue Bonds   |                     |                       |                      | 3,220,000                    |
| Series 2014 Combination Tax & Revenue Bonds   |                     |                       |                      | 5,500,000                    |
| Series 2014 General Obligation Refunding Bonds  |                     |                       |                      | 6,420,000                    |
| Series 2014A General Obligation Refunding Bonds   |                     |                       |                      | 8,390,000                    |
| Series 2015 Combination Tax & Revenue Bonds   |                     |                       |                      | 4,695,000                    |
| Series 2016 GO Refunding Bonds  |                     |                       |                      | 8,510,000                    |
| Series 2016 Combination Tax & Revenue Bonds   |                     |                       |                      | 9,825,000                    |
| Total   |                     |                       |                      | 75,000,000                   |
| <b>Fund Balance as a Percentage of Total Original Principal Amount for Outstanding Tax Supported Debt</b> |                     |                       |                      | 14.54%                       |

# CITY OF SAN MARCOS

## 2017-18 ANNUAL BUDGET

### HOTEL OCCUPANCY TAX FUND

|   | Actual<br>2015/2016 | Approved<br>2016/2017 | Revised<br>2016/2017 | Proposed<br>2017/2018 |
|---|---------------------|-----------------------|----------------------|-----------------------|
| <b>Beginning Fund Balance - Reserved and Unreserved</b>   | <b>887,469</b>      | <b>654,015</b>        | <b>654,015</b>       | <b>101,089</b>        |
| <b>Operating Revenues</b>                                 |                     |                       |                      |                       |
| Hotel Occupancy Tax                                       | 2,168,255           | 2,301,219             | 2,176,073            | 2,303,155             |
| Penalties   | 1,305               | -                     | 1,000                | 1,000                 |
| Embassy Tax Revenue                                       | 990,663             | 988,507               | 990,122              | 995,000               |
| Venue Tax-2%  | 619,501             | 657,491               | 635,450              | 659,631               |
| Interest Income   | -                   | 1,000                 | 1,000                | 1,000                 |
| Other Revenue   | 72                  | -                     | -                    | -                     |
| Operating Transfer for Main Street                        | 54,596              | 95,819                | 95,819               | 143,481               |
| <b>Total Operating Revenues</b>                           | <b>3,834,391</b>    | <b>4,044,036</b>      | <b>3,899,464</b>     | <b>4,103,267</b>      |
| <b>Total Funds Available</b>                              | <b>4,721,860</b>    | <b>4,698,051</b>      | <b>4,553,479</b>     | <b>4,204,356</b>      |
| <b>Operating Expenditures</b>                             |                     |                       |                      |                       |
| Convention & Visitor Bureau (Contribution from City)      | 1,304,000           | -                     | -                    | -                     |
| Tanger Marketing Program                                  | 141,082             | 150,000               | 150,000              | 150,000               |
| Downtown Mrktng Coop                                      | 38,535              | 50,000                | 50,000               | 30,000                |
| Eco Tourism   | 14,840              | 40,000                | 40,000               | 40,000                |
| Sports Tourism  | 60,000              | 510,000               | 510,000              | 60,000                |
| Tourist Account   | -                   | 5,000                 | 5,000                | 5,000                 |
| Transportation  | 8,132               | 10,000                | 5,000                | 5,000                 |
| Airport Improvements                                      | -                   | 50,000                | 50,000               | 0                     |
| Mural Funding   | 24,612              | 35,000                | 35,000               | 35,000                |
| Arts Project Funding                                      | 75,000              | 150,000               | 150,000              | 125,000               |
| Permanent Art   | -                   | 125,000               | 125,000              | 125,000               |
| Repairs-Building Materials                                | -                   | 30,000                | 5,000                | 10,000                |
| Wayfinding  | 2,044               | -                     | -                    | -                     |
| Main Street Program                                       | 285,737             | 320,733               | 308,818              | 366,067               |
| Convention & Visitor Bureau (City Department)             | -                   | 1,531,000             | 1,393,000            | 1,563,223             |
| <b>Total Operating Expenditures</b>                       | <b>1,953,982</b>    | <b>3,006,733</b>      | <b>2,826,818</b>     | <b>2,514,290</b>      |
| <b>Operating Transfers and Adjustments</b>                |                     |                       |                      |                       |
| Transfer of Venue Tax                                     | 1,610,164           | 1,645,998             | 1,625,572            | 1,654,631             |
| <b>Total Transfers and Adjustments</b>                    | <b>1,610,164</b>    | <b>1,645,998</b>      | <b>1,625,572</b>     | <b>1,654,631</b>      |
| Reserved for Unspent Allocations - Arts Funding           | 193,525             |                       |                      |                       |
| Reserved for Unspent Allocations - Mural Funding          | 34,688              |                       |                      |                       |
| Reserved for Unspent Allocations - Conference Ctr Repairs | 79,000              |                       |                      |                       |
| Reserve for Unspent Allocation-Eco/Sports Tourism         | 105,039             | -                     | -                    | -                     |
| Reserve for Unspent Allocation-Branding                   | 23,825              |                       |                      |                       |
| Reserved for Unspent Allocations - Wayfinding             | 67,623              | -                     | -                    | -                     |
| <b>Total Reserves for Unspent Allocations</b>             | <b>503,700</b>      | <b>-</b>              | <b>-</b>             | <b>-</b>              |
| <b>Ending Unreserved Fund Balance</b>                     | <b>654,015</b>      | <b>45,320</b>         | <b>101,089</b>       | <b>35,434</b>         |
| <b>Fund Balance as a Percentage of Total Expenditures</b> | <b>33.47%</b>       | <b>1.51%</b>          | <b>3.58%</b>         | <b>1.41%</b>          |

| <b>Department Detail</b>              |                              | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|---------------------------------------|------------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>Hotel Occupancy Tax Fund</b>       |                              |                   |                                 |                      |                     |                |
| <b>12024225 - Main Street Program</b> |                              |                   |                                 |                      |                     |                |
| 50005                                 | SALARIES                     | 119,321           | 131,414                         | 122,000              | 142,397             | 8.4%           |
| 50010                                 | OVERTIME                     | -                 | -                               | -                    | -                   | 0.0%           |
| 50015                                 | LONGEVITY PAY                | 76                | 148                             | 148                  | 172                 | 16.2%          |
| 50050                                 | CITY MEDICARE                | 1,678             | 1,908                           | 1,908                | 2,067               | 8.3%           |
| 50055                                 | CITY FICA                    | 6,300             | 8,157                           | 8,157                | 8,839               | 8.4%           |
| 50060                                 | CITY TMRS                    | 19,042            | 23,230                          | 23,230               | 25,174              | 8.4%           |
| 50061                                 | CITY PARS                    | 183               | -                               | -                    | -                   | 0.0%           |
| 50065                                 | CITY HEALTH INSURANCE        | 15,517            | 26,758                          | 26,758               | 28,133              | 5.1%           |
| 50070                                 | WORKMAN'S COMPENSATION       | 108               | 227                             | 227                  | 231                 | 1.8%           |
| 50075                                 | MARKET-MERIT: NON-CIVIL SRVC | -                 | 3,293                           | 3,293                | 3,569               | 8.4%           |
| <b>Total Personnel Services</b>       |                              | 162,225           | 195,136                         | 185,721              | 210,582             | 7.9%           |
| 52095                                 | PRINTING & PUBLICATIONS      | 3,524             | 6,200                           | 6,200                | 7,771               | 25.3%          |
| 52105                                 | COMMUNICATIONS/TELEPHONE     | 5,456             | 4,967                           | 4,967                | 2,700               | -45.6%         |
| 52230                                 | PROFESSIONAL SERVICES        | 13,699            | 12,500                          | 10,000               | 41,500              | 232.0%         |
| 52360                                 | BUILDING RENTAL              | 11,250            | 15,000                          | 15,000               | 15,600              | 4.0%           |
| 52390                                 | MAINT CONTRACT-OFFICE EQUIP  | -                 | 913                             | 913                  | 913                 | 0.0%           |
| 52395                                 | SOFTWARE LIC & MAINTENANCE   | 969               | 1,335                           | 1,335                | 1,223               | -8.4%          |
| <b>Total Contracted Services</b>      |                              | 34,897            | 40,915                          | 38,415               | 69,707              | 70.4%          |
| 53045                                 | SUPPLIES-OTHER               | 430               | -                               | -                    | -                   | 0.0%           |
| 53070                                 | SUPPLIES-OFFICE              | 5,615             | 5,700                           | 5,700                | 5,100               | -10.5%         |
| 53105                                 | POSTAGE                      | 371               | 400                             | 400                  | 400                 | 0.0%           |
| 53110                                 | ADVERTISING                  | 25,157            | 18,727                          | 18,727               | 18,727              | 0.0%           |
| <b>Total Materials and Supplies</b>   |                              | 31,573            | 24,827                          | 24,827               | 24,227              | -2.4%          |
| 54050                                 | DUES & SUBSCRIPTIONS         | 2,727             | 3,551                           | 3,551                | 3,747               | 5.5%           |
| 54075                                 | MAIN ST-INCENTIVE PROGRAM    | 4,849             | 4,488                           | 4,488                | 4,488               | 0.0%           |
| 54160                                 | #N/A                         | -                 | -                               | -                    | -                   | 0.0%           |
| 54180                                 | PROFESSIONAL DEVELOPMENT     | 1,713             | 1,800                           | 1,800                | 1,800               | 0.0%           |
| 54185                                 | MEALS                        | 3,212             | 3,085                           | 3,085                | 3,455               | 12.0%          |
| 54190                                 | TRAVEL                       | 2,647             | 4,300                           | 4,300                | 4,300               | 0.0%           |
| 54245                                 | SPECIAL EVENTS/PROJECTS      | 41,894            | 42,631                          | 42,631               | 43,761              | 2.7%           |
| <b>Total Other Charges</b>            |                              | 57,042            | 59,855                          | 59,855               | 61,551              | 2.8%           |
| <b>Total Main Street Program</b>      |                              | 285,737           | 320,733                         | 308,818              | 366,067             | 14.1%          |

| <b>Department Detail</b>                 |                                     | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|--|-------------------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>Hotel Occupancy Tax Fund</b>          |                                     |                   |                                 |                      |                     |                |
| <b>12024226 - Other Tourism Programs</b> |                                     |                   |                                 |                      |                     |                |
| 52044                                    | ECO TOURISM                         | 14,840            | 40,000                          | 40,000               | 40,000              | 0.0%           |
| 52045                                    | CVB (Contribution from City)        | 1,304,000         | -                               | -                    | 0                   | 100.0%         |
| 52060                                    | TANGER MARKETING PROGRAM            | 141,082           | 150,000                         | 150,000              | 150,000             | 0.0%           |
| 52075                                    | SPORTS TOURISM                      | 60,000            | 510,000                         | 510,000              | 60,000              | -88.2%         |
| 52080                                    | DOWNTOWN MRKTNG COOP                | 38,535            | 50,000                          | 50,000               | 30,000              | -40.0%         |
|  | <b>Total Contracted Services</b>    | 1,558,456         | 750,000                         | 750,000              | 280,000             | -62.7%         |
| 52535                                    | FACILITY MAINTENANCE                | -                 | 30,000                          | 5,000                | 10,000              | -66.7%         |
|  | <b>Total Materials and Supplies</b> | -                 | 30,000                          | 5,000                | 10,000              | -66.7%         |
| 54215                                    | TOURIST ACCOUNT                     | -                 | 5,000                           | 5,000                | 5,000               | 0.0%           |
| 54255                                    | WAYFINDING                          | 2,044             | -                               | -                    | -                   | 0.0%           |
| 54230                                    | TRANSPORTATION                      | 8,132             | 10,000                          | 5,000                | 5,000               | -50.0%         |
| 54231                                    | AIRPORT IMPROVEMENTS                | -                 | 50,000                          | 50,000               | 0                   | -100.0%        |
| 54260                                    | MURAL FUNDING                       | 24,612            | 35,000                          | 35,000               | 35,000              | 0.0%           |
| 56005                                    | ARTS PROJECT FUNDING                | 75,000            | 150,000                         | 150,000              | 125,000             | -16.7%         |
| 56006                                    | PERMANENT ART                       | -                 | 125,000                         | 125,000              | 125,000             | 0.0%           |
|  | <b>Total Other Charges</b>          | 109,788           | 375,000                         | 370,000              | 295,000             | -21.3%         |
| 58110                                    | OPERATING TRANSFER/FUND 110         | 1,610,164         | 1,645,998                       | 1,625,572            | 1,654,631           | 0.5%           |
|  | <b>Total Operating Transfers</b>    | 1,610,164         | 1,645,998                       | 1,625,572            | 1,654,631           | 0.5%           |
|  | <b>Total Other Tourism Programs</b> | 3,278,409         | 2,800,998                       | 2,750,572            | 2,239,631           | -20.0%         |

| <b>Department Detail</b>                          |                              | Actual  | Original  | Estimated | Proposed  | % of    |
|---|------------------------------|---------|-----------|-----------|-----------|---------|
|   |                              | 2015-16 | Approved  | 2016-17   | 2017-18   | Change  |
|   |                              |         | 2016-17   | 2016-17   | 2017-18   |         |
| <b>Hotel Occupancy Tax Fund</b>                   |                              |         |           |           |           |         |
| <b>12024224 - Convention &amp; Visitor Bureau</b> |                              |         |           |           |           |         |
| 50005   | SALARIES                     | -       | 558,000   | 558,000   | 410,873   | -26.4%  |
| 50010   | OVERTIME                     | -       | -         | -         | -         | 0.0%    |
| 50015   | LONGEVITY PAY                | -       | -         | -         | 60        | 100.0%  |
| 50040   | CAR ALLOWANCE                | -       | -         | -         | 6,000     | 100.0%  |
| 50050   | CITY MEDICARE                | -       | -         | -         | 6,045     | 100.0%  |
| 50055   | CITY FICA                    | -       | -         | -         | 25,850    | 100.0%  |
| 50060   | CITY TMRS                    | -       | -         | -         | 72,560    | 100.0%  |
| 50065   | CITY HEALTH INSURANCE        | -       | -         | -         | 56,266    | 100.0%  |
| 50070   | WORKMAN'S COMPENSATION       | -       | -         | -         | 676       | 100.0%  |
| 50075   | MARKET-MERIT: NON-CIVIL SRVC | -       | -         | (75,000)  | 10,297    | 100.0%  |
| <b>Total Personnel Services</b>                   |                              | -       | 558,000   | 483,000   | 588,627   | 5.5%    |
| 52095   | PRINTING & PUBLICATIONS      | -       | 25,000    | 25,000    | 25,000    | 0.0%    |
| 52105   | COMMUNICATIONS/TELEPHONE     | -       | 8,500     | -         | 5,580     | -34.4%  |
| 52185   | POWER & LIGHT-OTHER BLDGS    | -       | 2,500     | -         | -         | -100.0% |
| 52225   | WATER & SEWER-OTHER BLDGS    | -       | 2,000     | -         | -         | -100.0% |
| 52230   | PROFESSIONAL SERVICES        | -       | 52,000    | 52,000    | 52,000    | 0.0%    |
| 52600   | HISTORIC FUNDING             | -       | 5,000     | 5,000     | -         | -100.0% |
| 52605   | MEDIA VISITS/FAM TOURS       | -       | 25,000    | 25,000    | 25,000    | 0.0%    |
| 52610   | BID/SERVICING                | -       | 100,000   | 100,000   | 100,000   | 0.0%    |
| 52615   | TRADE SHOWS                  | -       | 40,000    | 40,000    | 36,000    | -10.0%  |
| 52620   | MARKETING OTHER              | -       | 75,000    | 75,000    | 80,000    | 6.7%    |
| <b>Total Contracted Services</b>                  |                              | -       | 335,000   | 322,000   | 323,580   | -3.4%   |
| 53045   | SUPPLIES-OTHER               | -       | 17,500    | 17,500    | 17,500    | 0.0%    |
| 53070   | SUPPLIES-OFFICE              | -       | 23,400    | 23,400    | 28,500    | 21.8%   |
| 53105   | POSTAGE                      | -       | 5,800     | 5,800     | 8,500     | 46.6%   |
| 53110   | ADVERTISING                  | -       | 550,000   | 500,000   | 550,000   | 0.0%    |
| <b>Total Materials and Supplies</b>               |                              | -       | 596,700   | 546,700   | 604,500   | 1.3%    |
| 54050   | DUES & SUBSCRIPTIONS         | -       | 13,500    | 13,500    | 14,116    | 4.6%    |
| 54180   | PROFESSIONAL DEVELOPMENT     | -       | 24,000    | 24,000    | 23,900    | -0.4%   |
| 54185   | MEALS                        | -       | 2,500     | 2,500     | 7,000     | 180.0%  |
| 54190   | TRAVEL                       | -       | 1,300     | 1,300     | 1,500     | 15.4%   |
| 54245   | SPECIAL EVENTS/PROJECTS      | -       | -         | -         | -         |         |
| <b>Total Other Charges</b>                        |                              | -       | 41,300    | 41,300    | 46,516    | 12.6%   |
| <b>Total Convention &amp; Visitor Bureau</b>      |                              | -       | 1,531,000 | 1,393,000 | 1,563,223 | 2.1%    |

# CITY OF SAN MARCOS

## 2017-18 ANNUAL BUDGET

### MUNICIPAL COURT TECHNOLOGY FUND

|   | Actual<br>2015/2016 | Approved<br>2016/2017 | Revised<br>2016/2017 | Proposed<br>2017/2018 |
|---|---------------------|-----------------------|----------------------|-----------------------|
| <b>Beginning Unreserved Fund Balance</b>                  | <b>195,766</b>      | <b>210,252</b>        | <b>210,252</b>       | <b>155,277</b>        |
| <b>Operating Revenues</b>                                 |                     |                       |                      |                       |
| Technology Fee  | 24,967              | 30,000                | 25,000               | 30,000                |
| Interest Income   | -                   | 25                    | 25                   | 25                    |
| <b>Total Operating Revenues</b>                           | <b>24,967</b>       | <b>30,025</b>         | <b>25,025</b>        | <b>30,025</b>         |
| <b>Total Funds Available</b>                              | <b>220,733</b>      | <b>240,277</b>        | <b>235,277</b>       | <b>185,302</b>        |
| <b>Operating Expenditures</b>                             |                     |                       |                      |                       |
| Materials and Supplies                                    | -                   | 5,000                 | 5,000                | 5,000                 |
| <b>Total Operating Expenditures</b>                       | <b>-</b>            | <b>5,000</b>          | <b>5,000</b>         | <b>5,000</b>          |
| <b>One-Time Expenditures</b>                              |                     |                       |                      |                       |
| Capital Outlay  | 10,481              | 25,000                | 75,000               | 75,000                |
| <b>Total One-Time Expenditures</b>                        | <b>10,481</b>       | <b>25,000</b>         | <b>75,000</b>        | <b>75,000</b>         |
| <b>Ending Unreserved Fund Balance</b>                     | <b>210,252</b>      | <b>210,277</b>        | <b>155,277</b>       | <b>105,302</b>        |
| <b>Fund Balance as a Percentage of Total Expenditures</b> | 100.00%             | 4205.54%              | 3105.54%             | 2106.04%              |

| <b>Department Detail</b>               |                                     | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|--|-------------------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>Municipal Court Technology Fund</b> |                                     |                   |                                 |                      |                     |                |
| <b>12023114 - Technology Fee</b>       |                                     |                   |                                 |                      |                     |                |
| 53045                                  | SUPPLIES-OTHER                      | -                 | 5,000                           | 5,000                | 5,000               |                |
|  | <b>Total Materials and Supplies</b> | -                 | 5,000                           | 5,000                | 5,000               |                |
| 60125                                  | EQUIPMENT                           | 10,481            | 25,000                          | 75,000               | 75,000              | 200.0%         |
|  | <b>Total Capital Outlay</b>         | 10,481            | 25,000                          | 75,000               | 75,000              | 200.0%         |
|  | <b>Total Technology Fee</b>         | 10,481            | 30,000                          | 80,000               | 80,000              | 166.7%         |

**CITY OF SAN MARCOS**  
**2017-18 ANNUAL BUDGET**  
**MUNICIPAL COURT SECURITY FEE FUND**

|   | Actual<br>2015/2016 | Approved<br>2016/2017 | Revised<br>2016/2017 | Proposed<br>2017/2018 |
|---|---------------------|-----------------------|----------------------|-----------------------|
| <b>Beginning Unreserved Fund Balance</b>                  | <b>134,163</b>      | <b>146,660</b>        | <b>146,660</b>       | <b>145,035</b>        |
| <b>Operating Revenues</b>                                 |                     |                       |                      |                       |
| Security Fee  | 21,024              | 24,000                | 22,000               | 22,000                |
| Interest Income   | -                   | 12                    | 12                   | 12                    |
| <b>Total Operating Revenues</b>                           | <b>21,024</b>       | <b>24,012</b>         | <b>22,012</b>        | <b>22,012</b>         |
| <b>Total Funds Available</b>                              | <b>155,187</b>      | <b>170,672</b>        | <b>168,672</b>       | <b>167,047</b>        |
| <b>Operating Expenditures</b>                             |                     |                       |                      |                       |
| Personnel   | 8,527               | 18,637                | 18,637               | 19,962                |
| Contracted Services                                       | -                   | -                     | -                    | 50,000                |
| Materials & Supplies                                      | -                   | 5,000                 | 5,000                | 5,000                 |
| <b>Total Operating Expenditures</b>                       | <b>8,527</b>        | <b>23,637</b>         | <b>23,637</b>        | <b>74,962</b>         |
| <b>One-Time Expenditures</b>                              |                     |                       |                      |                       |
| Capital Outlay  | -                   | -                     | -                    | -                     |
| <b>Total One-Time Expenditures</b>                        | <b>-</b>            | <b>-</b>              | <b>-</b>             | <b>-</b>              |
| <b>Ending Unreserved Fund Balance</b>                     | <b>146,660</b>      | <b>147,035</b>        | <b>145,035</b>       | <b>92,085</b>         |
| <b>Fund Balance as a Percentage of Total Expenditures</b> | 1719.88%            | 622.05%               | 613.59%              | 122.84%               |

| <b>Department Detail</b>                      |                        | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|---|------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>Municipal Court Security Fee Fund</b>      |                        |                   |                                 |                      |                     |                |
| <b>12022114- Municipal Court Special Fees</b> |                        |                   |                                 |                      |                     |                |
| 50005   | SALARIES               | 8,234             | 17,020                          | 17,020               | 18,189              | 6.9%           |
| 50015   | LONGEVITY PAY          | -                 | 40                              | 40                   | 88                  | 120.0%         |
| 50050   | CITY MEDICARE          | 119               | 247                             | 247                  | 265                 | 7.3%           |
| 50055   | CITY FICA              | -                 | 1,058                           | 1,058                | 1,133               | 7.1%           |
| 50061   | CITY PARS              | 107               | -                               | -                    | -                   | 0.0%           |
| 50065   | CITY HEALTH INSURANCE  | 15                | -                               | -                    | -                   | 0.0%           |
| 50070   | WORKMAN'S COMPENSATION | 52                | 272                             | 272                  | 287                 | 5.5%           |
| <b>Total Personnel Services</b>               |                        | <b>8,527</b>      | <b>18,637</b>                   | <b>18,637</b>        | <b>19,962</b>       | <b>7.1%</b>    |
| 53045   | SUPPLIES-OTHER         | -                 | 5,000                           | 5,000                | 5,000               | 0.0%           |
| <b>Total Materials and Supplies</b>           |                        | <b>-</b>          | <b>5,000</b>                    | <b>5,000</b>         | <b>5,000</b>        |                |
| 52360   | BUILDING RENTAL        | -                 | -                               | -                    | 50,000              | 100.0%         |
| <b>Total Contracted Services</b>              |                        | <b>-</b>          | <b>-</b>                        | <b>-</b>             | <b>50,000</b>       |                |
| <b>Total Security Fee</b>                     |                        | <b>8,527</b>      | <b>23,637</b>                   | <b>23,637</b>        | <b>24,962</b>       | <b>5.6%</b>    |

# CITY OF SAN MARCOS

## 2017-18 ANNUAL BUDGET

### MUNICIPAL COURT JUVENILE FEE FUND

|   | Actual<br>2015/2016 | Approved<br>2016/2017 | Revised<br>2016/2017 | Proposed<br>2017/2018 |
|---|---------------------|-----------------------|----------------------|-----------------------|
| <b>Beginning Unreserved Fund Balance</b>                  | <b>(3,834)</b>      | <b>16,708</b>         | <b>16,708</b>        | <b>22,294</b>         |
| <b>Operating Revenues</b>                                 |                     |                       |                      |                       |
| Juvenile Fee  | 34,038              | 35,000                | 30,000               | 35,000                |
| Truancy Fee   | 5,144               | 5,000                 | 5,500                | 5,000                 |
| Interest Income   | -                   | -                     | -                    | -                     |
| <b>Total Operating Revenues</b>                           | <b>39,182</b>       | <b>40,000</b>         | <b>35,500</b>        | <b>40,000</b>         |
| <b>Total Funds Available</b>                              | <b>35,348</b>       | <b>56,708</b>         | <b>52,208</b>        | <b>62,294</b>         |
| <b>Operating Expenditures</b>                             |                     |                       |                      |                       |
| Personnel Services  | 18,640              | 29,914                | 29,914               | 31,379                |
| <b>Total Operating Expenditures</b>                       | <b>18,640</b>       | <b>29,914</b>         | <b>29,914</b>        | <b>31,379</b>         |
| <b>One-Time Expenditures</b>                              |                     |                       |                      |                       |
| Capital Outlay  | -                   | -                     | -                    | -                     |
| <b>Total One-Time Expenditures</b>                        | <b>-</b>            | <b>-</b>              | <b>-</b>             | <b>-</b>              |
| <b>Ending Unreserved Fund Balance</b>                     | <b>16,708</b>       | <b>26,794</b>         | <b>22,294</b>        | <b>30,915</b>         |
| <b>Fund Balance as a Percentage of Total Expenditures</b> | <b>89.63%</b>       | <b>89.57%</b>         | <b>74.53%</b>        | <b>98.52%</b>         |

| <b>Department Detail</b>                       |                        | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|--|------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>Municipal Court Juvenile Fee Fund</b>       |                        |                   |                                 |                      |                     |                |
| <b>12021114 - Municipal Court Special Fees</b> |                        |                   |                                 |                      |                     |                |
| 50005  | SALARIES               | 13,309            | 19,999                          | 19,999               | 21,216              | 6.1%           |
| 50010  | OVERTIME               | -                 | -                               | -                    | -                   | 0.0%           |
| 50015  | LONGEVITY PAY          | -                 | 32                              | 32                   | 56                  | 75.0%          |
| 50050  | CITY MEDICARE          | 188               | 291                             | 291                  | 309                 | 6.2%           |
| 50055  | CITY FICA              | 804               | 1,242                           | 1,242                | 1,319               | 6.2%           |
| 50060  | CITY TMRS              | 2,349             | 3,537                           | 3,537                | 3,756               | 6.2%           |
| 50065  | CITY HEALTH INSURANCE  | 1,979             | 4,778                           | 4,778                | 4,688               | -1.9%          |
| 50070  | WORKMAN'S COMPENSATION | 10                | 35                              | 35                   | 35                  | -1.4%          |
| <b>Total Personnel Services</b>                |                        | 18,640            | 29,914                          | 29,914               | 31,379              |                |
| <b>Total Juvenile Fee</b>                      |                        | 18,640            | 29,914                          | 29,914               | 31,379              | 4.9%           |

# CITY OF SAN MARCOS

## 2017-18 ANNUAL BUDGET

### MUNICIPAL COURT EFFICIENCY FUND

|   | Actual<br>2015/2016 | Approved<br>2016/2017 | Revised<br>2016/2017 | Proposed<br>2017/2018 |
|---|---------------------|-----------------------|----------------------|-----------------------|
| <b>Beginning Unreserved Fund Balance</b>                  | <b>33,231</b>       | <b>32,559</b>         | <b>32,559</b>        | <b>35,559</b>         |
| <b>Operating Revenues</b>                                 |                     |                       |                      |                       |
| Efficiency Fee  | 3,560               | 3,000                 | 3,000                | 3,000                 |
| Other Revenue   | -                   | 24,000                | 24,000               | 24,000                |
| <b>Total Operating Revenues</b>                           | <b>3,560</b>        | <b>27,000</b>         | <b>27,000</b>        | <b>27,000</b>         |
| <b>Total Funds Available</b>                              | <b>36,791</b>       | <b>59,559</b>         | <b>59,559</b>        | <b>62,559</b>         |
| <b>Operating Expenditures</b>                             |                     |                       |                      |                       |
| Contracted Services                                       | 4,232               | 24,000                | 24,000               | 24,000                |
| <b>Total Operating Expenditures</b>                       | <b>4,232</b>        | <b>24,000</b>         | <b>24,000</b>        | <b>24,000</b>         |
| <b>Ending Unreserved Fund Balance</b>                     | <b>32,559</b>       | <b>35,559</b>         | <b>35,559</b>        | <b>38,559</b>         |
| <b>Fund Balance as a Percentage of Total Expenditures</b> | 769.26%             | 148.16%               | 148.16%              | 160.66%               |

| <b>Department Detail</b>                          |                                  | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|---|----------------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>Municipal Court Efficiency Fee Fund</b>        |                                  |                   |                                 |                      |                     |                |
| <b>12020114 - Municipal Court Efficiency Fees</b> |                                  |                   |                                 |                      |                     |                |
| 52305   | CONTRACTED SERVICES              | 4,232             | 24,000                          | 24,000               | 24,000              | 0.0%           |
|   | <b>Total Contracted Services</b> | 4,232             | 24,000                          | 24,000               | 24,000              |                |
|   | <b>Total Efficiency Fee</b>      | 4,232             | 24,000                          | 24,000               | 24,000              | 0.0%           |

# CITY OF SAN MARCOS

## 2017-18 ANNUAL BUDGET

### SEIZED ASSETS FUND

|   | Actual<br>2015/2016 | Approved<br>2016/2017 | Revised<br>2016/2017 | Proposed<br>2017/2018 |
|---|---------------------|-----------------------|----------------------|-----------------------|
| <b>Beginning Unreserved Fund Balance</b>                  | <b>105,552</b>      | <b>120,077</b>        | <b>120,077</b>       | <b>136,676</b>        |
| <b>Operating Revenues</b>                                 |                     |                       |                      |                       |
| Seized Assets   | 49,405              | 5,000                 | 19,582               | 5,000                 |
| Interest Income   | -                   | 100                   | 100                  | 100                   |
| <b>Total Operating Revenues</b>                           | <b>49,405</b>       | <b>5,100</b>          | <b>19,682</b>        | <b>5,100</b>          |
| <b>One-Time Operating Revenues</b>                        |                     |                       |                      |                       |
| One-Time Operating Transfers                              | -                   | -                     | -                    | -                     |
| <b>Total One-Time Operating Revenues</b>                  | <b>-</b>            | <b>-</b>              | <b>-</b>             | <b>-</b>              |
| <b>Total Funds Available</b>                              | <b>154,957</b>      | <b>125,177</b>        | <b>139,758</b>       | <b>141,776</b>        |
| <b>Operating Expenditures</b>                             |                     |                       |                      |                       |
| Contracted Services                                       | 34,880              | 1,500                 | -                    | 5,000                 |
| Materials and Supplies                                    | -                   | -                     | -                    | -                     |
| Other Charges   | -                   | -                     | -                    | -                     |
| Capital Outlay  | -                   | -                     | 3,082                | -                     |
| <b>Total Operating Expenditures</b>                       | <b>34,880</b>       | <b>1,500</b>          | <b>3,082</b>         | <b>5,000</b>          |
| <b>Ending Unreserved Fund Balance</b>                     | <b>120,077</b>      | <b>123,677</b>        | <b>136,676</b>       | <b>136,776</b>        |
| <b>Fund Balance as a Percentage of Total Expenditures</b> | <b>344.26%</b>      | <b>8245.12%</b>       | <b>4434.66%</b>      | <b>2735.53%</b>       |

| <b>Department Detail</b>           |                                  | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|------------------------------------|----------------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>Seized Assets</b>               |                                  |                   |                                 |                      |                     |                |
| <b>12055230 - Special Services</b> |                                  |                   |                                 |                      |                     |                |
| 52230                              | PROFESSIONAL SERVICES            | -                 | 1,500                           | -                    | 5,000               |                |
| 52395                              | SOFTWARE LIC & MAINTENANCE       | 34,880            | -                               | -                    | -                   |                |
|                                    | <b>Total Contracted Services</b> | 34,880            | 1,500                           | -                    | 5,000               | 233.3%         |
| 60125                              | EQUIPMENT                        | -                 | -                               | 3,082                | -                   |                |
| 60130                              | NEW/REPLACEMENT VEHICLE          | -                 | -                               | -                    | -                   |                |
|                                    | <b>Total Capital Outlay</b>      | -                 | -                               | 3,082                | -                   | 0.0%           |
| <hr/>                              |                                  |                   |                                 |                      |                     |                |
| <b>Total Seized Assets</b>         |                                  | 34,880            | 1,500                           | 3,082                | 5,000               | 233.3%         |

# CITY OF SAN MARCOS

## 2017-18 ANNUAL BUDGET

### COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM FUND

|   | Actual<br>2015/2016 | Approved<br>2016/2017 | Revised<br>2016/2017 | Proposed<br>2017/2018 |
|---|---------------------|-----------------------|----------------------|-----------------------|
| <b>Beginning Unreserved Fund Balance</b>                  | -                   | -                     | -                    | -                     |
| <b>Operating Revenues</b>                                 |                     |                       |                      |                       |
| Grant Revenue   | 374,268             | 525,164               | 525,164              | 562,798               |
| <b>Total Operating Revenues</b>                           | <b>374,268</b>      | <b>525,164</b>        | <b>525,164</b>       | <b>562,798</b>        |
| <b>One-Time Operating Revenues</b>                        |                     |                       |                      |                       |
| Operating Transfer - General Fund                         | -                   | -                     | -                    | -                     |
| <b>Total One-Time Operating Revenues</b>                  | -                   | -                     | -                    | -                     |
| <b>Total Funds Available</b>                              | <b>374,268</b>      | <b>525,164</b>        | <b>525,164</b>       | <b>562,798</b>        |
| <b>Operating Expenditures</b>                             |                     |                       |                      |                       |
| Personnel Services  | 92,210              | 102,313               | 102,313              | 112,561               |
| Contracted Services                                       | 282,058             | 422,851               | 422,851              | 450,237               |
| <b>Total Operating Expenditures</b>                       | <b>374,268</b>      | <b>525,164</b>        | <b>525,164</b>       | <b>562,798</b>        |
| <b>Ending Unreserved Fund Balance</b>                     | -                   | -                     | -                    | -                     |
| <b>Fund Balance as a Percentage of Total Expenditures</b> | 0.00%               | 0.00%                 | 0.00%                | 0.00%                 |

| <b>Department Detail</b>                            |                              | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|---|------------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>Community Development Block Grant Fund</b>       |                              |                   |                                 |                      |                     |                |
| <b>12025006 - Community Development Block Grant</b> |                              |                   |                                 |                      |                     |                |
| 50005   | SALARIES                     | 62,596            | 69,425                          | 69,425               | 77,842              | 12.1%          |
| 50010   | OVERTIME                     | -                 | -                               | -                    | -                   | 0.0%           |
| 50015   | LONGEVITY PAY                | 806               | 824                             | 824                  | 66                  | -92.0%         |
| 50050   | CITY MEDICARE                | 881               | 1,019                           | 1,019                | 1,130               | 10.9%          |
| 50055   | CITY FICA                    | 3,768             | 4,356                           | 4,356                | 4,830               | 10.9%          |
| 50060   | CITY TMRS                    | 11,457            | 12,405                          | 12,405               | 13,757              | 10.9%          |
| 50065   | CITY HEALTH INSURANCE        | 12,638            | 12,423                          | 12,423               | 11,028              | -11.2%         |
| 50070   | WORKMAN'S COMPENSATION       | 63                | 121                             | 121                  | 126                 | 4.1%           |
| 50075   | MARKET-MERIT: NON-CIVIL SRVC | -                 | 1,740                           | 1,740                | 3,782               | 117.4%         |
| <b>Total Personnel Services</b>                     |                              | 92,210            | 102,313                         | 102,313              | 112,561             | 10.0%          |
| 56200   | CDBG PROGRAM INCOME AVAIL    | 15,846            | -                               | -                    | 64,808              | 100.0%         |
| 56201   | DR GRANT PLANNING COST       | 60,413            | -                               | -                    | -                   | 0.0%           |
| 52395   | SOFTWARE LIC & MAINTENANCE   | -                 | -                               | -                    | -                   | 0.0%           |
| 56210   | #N/A                         | -                 | -                               | -                    | -                   | 0.0%           |
| 56212   | CDBG PROGRAM YEAR 12         | 198               | -                               | -                    | -                   | 0.0%           |
| 56213   | CDBG PROGRAM YEAR 13         | 21,150            | -                               | -                    | -                   | 0.0%           |
| 56214   | CDBG PROGRAM YEAR 14         | 18,364            | -                               | -                    | -                   | 0.0%           |
| 56215   | CDBG PROGRAM YEAR 15         | 166,087           | -                               | -                    | -                   | 0.0%           |
| 56216   | CDBG PROGRAM YEAR 16         | -                 | 422,851                         | 422,851              | -                   | -100.0%        |
| 56217   | CDBG PROGRAM YEAR 17         | -                 | -                               | -                    | 385,429             | 100.0%         |
| <b>Total Contracted Services</b>                    |                              | 282,058           | 422,851                         | 422,851              | 450,237             | 6.5%           |
| <b>Total Community Development Block Grant</b>      |                              | 374,268           | 525,164                         | 525,164              | 562,798             | 7.2%           |

# CITY OF SAN MARCOS

## 2017-18 ANNUAL BUDGET

### WOMEN, INFANTS AND CHILDREN PROGRAM FUND

|   | Actual<br>2015/2016 | Approved<br>2016/2017 | Revised<br>2016/2017 | Proposed<br>2017/2018 |
|---|---------------------|-----------------------|----------------------|-----------------------|
| <b>Beginning Unreserved Fund Balance</b>                  | -                   | -                     | -                    | -                     |
| <b>Operating Revenues</b>                                 |                     |                       |                      |                       |
| Grant Revenue   | 1,685,816           | 2,048,531             | 2,048,531            | 1,997,355             |
| <b>Total Operating Revenues</b>                           | <b>1,685,816</b>    | <b>2,048,531</b>      | <b>2,048,531</b>     | <b>1,997,355</b>      |
| <b>Total Funds Available</b>                              | <b>1,685,816</b>    | <b>2,048,531</b>      | <b>2,048,531</b>     | <b>1,997,355</b>      |
| <b>Operating Expenditures</b>                             |                     |                       |                      |                       |
| Personnel Services  | 1,151,120           | 1,458,243             | 1,458,243            | 1,538,846             |
| Contract Services   | 243,453             | 324,058               | 324,058              | 322,961               |
| Materials and Supplies                                    | 63,848              | 102,601               | 102,601              | 102,901               |
| Other Charges   | 227,395             | 163,629               | 163,629              | 32,647                |
|   | <b>1,685,816</b>    | <b>2,048,531</b>      | <b>2,048,531</b>     | <b>1,997,355</b>      |
| <b>Ending Unreserved Fund Balance</b>                     | -                   | -                     | -                    | -                     |
| <b>Fund Balance as a Percentage of Total Expenditures</b> | 0.00%               | 0.00%                 | 0.00%                | 0.00%                 |

| <b>Department Detail</b>                     |                               | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|--|-------------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>Women, Infants &amp; Children Program</b> |                               |                   |                                 |                      |                     |                |
| <b>12070240 - WIC Administration</b>         |                               |                   |                                 |                      |                     |                |
| 50005  | SALARIES                      | 475,137           | 555,194                         | 555,194              | 594,942             | 7.2%           |
| 50010  | OVERTIME                      | 823               | 5,714                           | 5,714                | 5,885               | 3.0%           |
| 50011  | OVERTIME-FLOOD                | (92)              | -                               | -                    | -                   | 0.0%           |
| 50015  | LONGEVITY PAY                 | 3,216             | 3,904                           | 3,904                | 4,224               | 8.2%           |
| 50040  | CAR ALLOWANCE                 | 2,348             | 2,400                           | 2,400                | 2,400               | 0.0%           |
| 50045  | UNEMP COMP & TERM LEAVE       | 1,152             | -                               | -                    | -                   | 0.0%           |
| 50050  | CITY MEDICARE                 | 6,472             | 8,224                           | 8,224                | 8,808               | 7.1%           |
| 50055  | CITY FICA                     | 27,673            | 35,168                          | 35,168               | 37,519              | 6.7%           |
| 50060  | CITY TMRS                     | 85,596            | 99,734                          | 99,734               | 106,836             | 7.1%           |
| 50065  | CITY HEALTH INSURANCE         | 96,244            | 143,345                         | 143,345              | 140,666             | -1.9%          |
| 50070  | WORKMAN'S COMPENSATION        | 486               | 971                             | 971                  | 976                 | 0.5%           |
| 50075  | MARKET-MERIT: NON-CIVIL SRVC  | -                 | 23,538                          | 23,538               | 25,191              | 7.0%           |
| <b>Total Personnel Service</b>               |                               | 699,054           | 878,192                         | 878,192              | 927,448             | 5.6%           |
| 52095  | PRINTING & PUBLICATIONS       | 161               | 3,000                           | 3,000                | 3,000               | 0.0%           |
| 52105  | COMMUNICATIONS/TELEPHONE      | 18,274            | 33,025                          | 33,025               | 33,025              | 0.0%           |
| 52150  | POWER & LIGHT                 | 10,939            | 22,800                          | 22,800               | 22,800              | 0.0%           |
| 52225  | WATER & SEWER-OTHER BLDGS     | 2,570             | 3,600                           | 3,600                | 3,600               | 0.0%           |
| 52230  | PROFESSIONAL SERVICES         | -                 | 2,200                           | 2,200                | 2,200               | 0.0%           |
| 52305  | CONTRACTED SERVICES           | 17,561            | 11,060                          | 11,060               | 11,060              | 0.0%           |
| 52360  | BUILDING RENTAL               | 123,640           | 136,400                         | 136,400              | 135,400             | -0.7%          |
| 52375  | GARBAGE COLLECTION            | 2,715             | 2,200                           | 2,200                | 2,200               | 0.0%           |
| 52390  | MAINT CONTRACT-OFFICE EQUIP   | -                 | 4,200                           | 4,200                | 4,200               | 0.0%           |
| 52395  | SOFTWARE LIC & MAINTENANCE    | 8,877             | 13,353                          | 13,353               | 12,234              | -8.4%          |
| 52535  | FACILITY MAINTENANCE          | -                 | 13,000                          | 13,000               | 13,000              | 0.0%           |
| 52555  | JANITORIAL SERVICES           | 17,181            | 18,000                          | 18,000               | 18,000              | 0.0%           |
| 52565  | SECURITY CONTRACT             | 1,699             | 1,800                           | 1,800                | 1,800               | 0.0%           |
| 52570  | EXT SERVICE                   | 405               | 500                             | 500                  | 500                 | 0.0%           |
| <b>Total Contracted Services</b>             |                               | 204,021           | 265,138                         | 265,138              | 263,019             | -0.8%          |
| 53040  | FUEL ONLY                     | 1,007             | 1,397                           | 1,397                | 1,397               | 0.0%           |
| 53045  | SUPPLIES-OTHER                | 11,201            | 36,000                          | 36,000               | 36,000              | 0.0%           |
| 53070  | SUPPLIES-OFFICE               | 3,906             | 16,000                          | 16,000               | 16,000              | 0.0%           |
| 53095  | SUPPLIES-COMPUTERS            | 2,678             | 3,700                           | 3,700                | 3,700               | 0.0%           |
| 53097  | SUPPLIES-MEDICAL              | 6,612             | 24,000                          | 24,000               | 24,000              | 0.0%           |
| 53105  | POSTAGE                       | 1,441             | 1,000                           | 1,000                | 2,000               | 100.0%         |
| 53120  | REPAIRS-BUILDING MATERIALS    | 16,412            | -                               | -                    | 0                   | 100.0%         |
| 53145  | REPAIRS-VEHICLES & EQUIP/LUBE | 8,197             | 5,904                           | 5,904                | 5,904               | 0.0%           |
| <b>Total Material and Supplies</b>           |                               | 51,453            | 88,001                          | 88,001               | 89,001              | 1.1%           |
| 54050  | DUES & SUBSCRIPTIONS          | 170               | 515                             | 515                  | 515                 | 0.0%           |
| 54125  | OUTREACH                      | 3,889             | 3,500                           | 3,500                | 3,500               | 0.0%           |
| 54170  | MILEAGE                       | 237               | 3,700                           | 3,700                | 3,700               | 0.0%           |
| 54180  | PROFESSIONAL DEVELOPMENT      | 4,041             | 9,739                           | 9,739                | 9,739               | 0.0%           |
| 54185  | MEALS                         | 301               | 602                             | 602                  | 602                 | 0.0%           |
| 54190  | TRAVEL                        | 418               | 1,507                           | 1,507                | 1,507               | 0.0%           |
| 58915  | INDIRECT COST/FUND 100        | 130,019           | 130,660                         | 130,660              | 0                   | -100.0%        |
| <b>Total Other Charges</b>                   |                               | 139,074           | 150,223                         | 150,223              | 19,563              | -87.0%         |
| <b>Total WIC Administration</b>              |                               | 1,093,603         | 1,381,554                       | 1,381,554            | 1,299,031           | -6.0%          |

| <b>Department Detail</b>                     |                            | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|--|----------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>Women, Infants &amp; Children Program</b> |                            |                   |                                 |                      |                     |                |
| <b>12070242 - WIC Nutritional Education</b>  |                            |                   |                                 |                      |                     |                |
| 50005  | SALARIES                   | 165,668           | 256,651                         | 256,651              | 269,672             | 5.1%           |
| 50015  | LONGEVITY PAY              | 1,213             | 1,924                           | 1,924                | 1,992               | 3.5%           |
| 50050  | CITY MEDICARE              | 2,256             | 3,749                           | 3,749                | 3,939               | 5.1%           |
| 50055  | CITY FICA                  | 9,647             | 16,032                          | 16,032               | 16,843              | 5.1%           |
| 50060  | CITY TMRS                  | 29,876            | 45,659                          | 45,659               | 47,970              | 5.1%           |
| 50065  | CITY HEALTH INSURANCE      | 33,552            | 57,338                          | 57,338               | 56,266              | -1.9%          |
| 50070  | WORKMAN'S COMPENSATION     | 167               | 446                             | 446                  | 440                 | -1.3%          |
| <b>Total Personnel Services</b>              |                            | 242,380           | 381,799                         | 381,799              | 397,122             | 4.0%           |
| 52105  | COMMUNICATIONS/TELEPHONE   | -                 | -                               | -                    | 800                 | 100.0%         |
| 52150  | POWER & LIGHT              | 1,193             | 1,900                           | 1,900                | 1,900               | 0.0%           |
| 52225  | WATER & SEWER-OTHER BLDGS  | 290               | 360                             | 360                  | 360                 | 0.0%           |
| 52305  | CONTRACTED SERVICES        | 1,671             | 1,896                           | 1,896                | 1,896               | 0.0%           |
| 52360  | BUILDING RENTAL            | 14,604            | 11,160                          | 11,160               | 14,401              | 29.0%          |
| 52535  | FACILITY MAINTENANCE       | -                 | 3,000                           | 3,000                | 1,618               | -46.1%         |
| 52555  | JANITORIAL SERVICES        | 1,621             | 3,659                           | 3,659                | 2,000               | -45.3%         |
| 52565  | SECURITY CONTRACT          | 51                | 300                             | 300                  | 300                 | 0.0%           |
| 52570  | EXT SERVICE                | 86                | 300                             | 300                  | 300                 | 0.0%           |
| <b>Total Contracted Services</b>             |                            | 19,515            | 22,575                          | 22,575               | 23,575              | 4.4%           |
| 53045  | SUPPLIES-OTHER             | 1,867             | 5,400                           | 5,400                | 5,400               | 0.0%           |
| 53070  | SUPPLIES-OFFICE            | -                 | 2,000                           | 2,000                | 1,000               | -50.0%         |
| 53120  | REPAIRS-BUILDING MATERIALS | -                 | -                               | -                    | 0                   | 100.0%         |
| <b>Total Materials and Supplies</b>          |                            | 1,867             | 7,400                           | 7,400                | 6,400               | -13.5%         |
| 54050  | DUES & SUBSCRIPTIONS       | 415               | 349                             | 349                  | 349                 | 0.0%           |
| 54170  | MILEAGE                    | -                 | 500                             | 500                  | 500                 | 0.0%           |
| 54180  | PROFESSIONAL DEVELOPMENT   | 720               | 1,015                           | 1,015                | 1,015               | 0.0%           |
| 54185  | MEALS                      | 143               | 504                             | 504                  | 504                 | 0.0%           |
| 54190  | TRAVEL                     | 852               | 2,765                           | 2,765                | 2,765               | 0.0%           |
| 58915  | INDIRECT COST/FUND 100     | 45,140            | -                               | -                    | -                   | 0.0%           |
| <b>Total Other Charges</b>                   |                            | 47,271            | 5,133                           | 5,133                | 5,133               | 0.0%           |
| <b>Total WIC Nutritional Education</b>       |                            | 311,033           | 416,907                         | 416,907              | 432,230             | 3.7%           |

| <b>Department Detail</b>                     |                           | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|--|---------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>Women, Infants &amp; Children Program</b> |                           |                   |                                 |                      |                     |                |
| <b>12070241 - WIC Lactation</b>              |                           |                   |                                 |                      |                     |                |
| 50005  | SALARIES                  | 55,582            | 43,160                          | 43,160               | 43,160              | 0.0%           |
| 50015  | LONGEVITY PAY             | 356               | -                               | -                    | -                   | 0.0%           |
| 50050  | CITY MEDICARE             | 757               | 626                             | 626                  | 626                 | 0.0%           |
| 50055  | CITY FICA                 | 3,235             | 2,676                           | 2,676                | 2,676               | 0.0%           |
| 50060  | CITY TMRS                 | 10,006            | 7,621                           | 7,621                | 7,621               | 0.0%           |
| 50065  | CITY HEALTH INSURANCE     | 11,244            | 9,556                           | 9,556                | 9,378               | -1.9%          |
| 50070  | WORKMAN'S COMPENSATION    | 57                | 75                              | 75                   | 70                  | -6.7%          |
| <b>Total Personnel Services</b>              |                           | 81,237            | 63,714                          | 63,714               | 63,531              | -0.3%          |
| 52095  | PRINTING & PUBLICATIONS   | -                 | 600                             | 600                  | 600                 | 0.0%           |
| 52150  | POWER & LIGHT             | 755               | 1,950                           | 1,950                | 1,950               | 0.0%           |
| 52225  | WATER & SEWER-OTHER BLDGS | 183               | 290                             | 290                  | 290                 | 0.0%           |
| 52305  | CONTRACTED SERVICES       | 1,607             | 3,770                           | 3,770                | 3,770               | 0.0%           |
| 52360  | BUILDING RENTAL           | 8,533             | 11,747                          | 11,747               | 11,207              | -4.6%          |
| 52555  | JANITORIAL SERVICES       | 943               | 1,160                           | 1,160                | 1,400               | 20.7%          |
| <b>Total Contracted Services</b>             |                           | 12,021            | 19,517                          | 19,517               | 19,217              | -1.5%          |
| 53045  | SUPPLIES-OTHER            | 10,452            | 4,000                           | 4,000                | 4,000               | 0.0%           |
| 53070  | SUPPLIES-OFFICE           | -                 | 200                             | 200                  | 200                 | 0.0%           |
| 53105  | POSTAGE                   | -                 | 200                             | 200                  | 500                 | 150.0%         |
| <b>Total Materials and Supplies</b>          |                           | 10,452            | 4,400                           | 4,400                | 4,700               | 6.8%           |
| 54050  | DUES & SUBSCRIPTIONS      | -                 | 600                             | 600                  | 600                 | 0.0%           |
| 54170  | MILEAGE                   | -                 | 1,463                           | 1,463                | 1,463               | 0.0%           |
| 54180  | PROFESSIONAL DEVELOPMENT  | 445               | 1,471                           | 1,471                | 1,471               | 0.0%           |
| 54185  | MEALS                     | 187               | 585                             | 585                  | 585                 | 0.0%           |
| 54190  | TRAVEL                    | 1,228             | 2,564                           | 2,564                | 2,564               | 0.0%           |
| 58915  | INDIRECT COST/FUND 100    | 15,126            | -                               | -                    | -                   | 0.0%           |
| <b>Total Other Charges</b>                   |                           | 16,986            | 6,683                           | 6,683                | 6,683               | 0.0%           |
| <b>Total WIC Lactation</b>                   |                           | 120,696           | 94,314                          | 94,314               | 94,131              | -0.2%          |

| <b>Department Detail</b>                     |                          | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|--|--------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>Women, Infants &amp; Children Program</b> |                          |                   |                                 |                      |                     |                |
| <b>12070243 - Peer Counselor</b>             |                          |                   |                                 |                      |                     |                |
| 50005  | SALARIES                 | 87,834            | 84,198                          | 84,198               | 97,406              | 15.7%          |
| 50015  | LONGEVITY PAY            | 583               | 172                             | 172                  | 316                 | 83.7%          |
| 50050  | CITY MEDICARE            | 1,196             | 1,223                           | 1,223                | 1,416               | 15.8%          |
| 50055  | CITY FICA                | 5,114             | 5,231                           | 5,231                | 6,059               | 15.8%          |
| 50060  | CITY TMRS                | 15,818            | 14,898                          | 14,898               | 17,255              | 15.8%          |
| 50065  | CITY HEALTH INSURANCE    | 17,814            | 28,669                          | 28,669               | 28,133              | -1.9%          |
| 50070  | WORKMAN'S COMPENSATION   | 90                | 146                             | 146                  | 159                 | 8.9%           |
| <b>Total Personnel Services</b>              |                          | 128,449           | 134,537                         | 134,537              | 150,745             | 12.0%          |
| 52095  | PRINTING & PUBLICATIONS  | -                 | 200                             | 200                  | 200                 | 0.0%           |
| 52105  | COMMUNICATIONS/TELEPHONE | 1,684             | 1,978                           | 1,978                | 2,300               | 16.3%          |
| 52305  | CONTRACTED SERVICES      | 6,211             | 14,650                          | 14,650               | 14,650              | 0.0%           |
| <b>Total Contracted Services</b>             |                          | 7,895             | 16,828                          | 16,828               | 17,150              | 1.9%           |
| 53045  | SUPPLIES-OTHER           | 76                | 2,300                           | 2,300                | 2,300               | 0.0%           |
| 53070  | SUPPLIES-OFFICE          | -                 | 300                             | 300                  | 300                 | 0.0%           |
| 53105  | POSTAGE                  | -                 | 200                             | 200                  | 200                 | 0.0%           |
| <b>Total Materials and Supplies</b>          |                          | 76                | 2,800                           | 2,800                | 2,800               | 0.0%           |
| 54170  | MILEAGE                  | 86                | 950                             | 950                  | 628                 | -33.9%         |
| 54180  | PROFESSIONAL DEVELOPMENT | 60                | 240                             | 240                  | 240                 | 0.0%           |
| 54185  | MEALS                    | -                 | 200                             | 200                  | 200                 | 0.0%           |
| 54190  | TRAVEL                   | -                 | 200                             | 200                  | 200                 | 0.0%           |
| 58915  | INDIRECT COST/FUND 100   | 23,917            | -                               | -                    | -                   | 0.0%           |
| <b>Total Other Charges</b>                   |                          | 24,064            | 1,590                           | 1,590                | 1,268               | -20.3%         |
| <b>Total WIC Peer Counselor</b>              |                          | 160,483           | 155,755                         | 155,755              | 171,963             | 10.4%          |

# CITY OF SAN MARCOS

## 2017-18 ANNUAL BUDGET

### CEMETERY OPERATIONS FUND

|   | Actual<br>2015/2016 | Approved<br>2016/2017 | Revised<br>2016/2017 | Proposed<br>2017/2018 |
|---|---------------------|-----------------------|----------------------|-----------------------|
| <b>Beginning Unreserved Fund Balance</b>                  | <b>83,965</b>       | <b>36,358</b>         | <b>36,358</b>        | <b>36,686</b>         |
| <b>Operating Revenues</b>                                 |                     |                       |                      |                       |
| Burial Permits  | -                   | 800                   | -                    | -                     |
| Monument Permits  | -                   | 500                   | -                    | -                     |
| Other Revenue   | -                   | 300                   | 35,000               | -                     |
| Interest Income   | -                   | -                     | -                    | -                     |
| Sale of Cemetery Lots                                     | 57,130              | 70,000                | 50,000               | 55,000                |
| Sale of Memorial Plaques                                  | -                   | -                     | -                    | -                     |
| <b>Total Operating Revenues</b>                           | <b>57,130</b>       | <b>71,600</b>         | <b>85,000</b>        | <b>55,000</b>         |
| <b>One-Time Operating Revenues</b>                        |                     |                       |                      |                       |
| Operating Transfer - General Fund                         | 100,500             | 150,000               | 130,000              | 150,000               |
| Operating Transfer - Cemetery Perpetual Care Fund         | -                   | -                     | -                    | -                     |
| <b>Total One-Time Operating Revenues</b>                  | <b>100,500</b>      | <b>150,000</b>        | <b>130,000</b>       | <b>150,000</b>        |
| <b>Total Funds Available</b>                              | <b>241,595</b>      | <b>257,958</b>        | <b>251,358</b>       | <b>241,686</b>        |
| <b>Operating Expenditures</b>                             |                     |                       |                      |                       |
| Contracted Services                                       | 202,292             | 216,489               | 212,672              | 234,273               |
| Materials and Supplies                                    | 2,945               | 2,000                 | 2,000                | 2,000                 |
| <b>Total Operating Expenditures</b>                       | <b>205,237</b>      | <b>218,489</b>        | <b>214,672</b>       | <b>236,273</b>        |
| <b>One-Time Operating Expenditures</b>                    |                     |                       |                      |                       |
| One-Time Operating Transfers                              | -                   | -                     | -                    | -                     |
| <b>Total One-Time Operating Expenditures</b>              | <b>-</b>            | <b>-</b>              | <b>-</b>             | <b>-</b>              |
| <b>Ending Unreserved Fund Balance</b>                     | <b>36,358</b>       | <b>39,469</b>         | <b>36,686</b>        | <b>5,413</b>          |
| <b>Fund Balance as a Percentage of Total Expenditures</b> | <b>17.72%</b>       | <b>18.06%</b>         | <b>17.09%</b>        | <b>2.29%</b>          |

| <b>Department Detail</b>            |                              | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|-------------------------------------|------------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>Cemetery Fund</b>                |                              |                   |                                 |                      |                     |                |
| <b>12050220 - Cemetery</b>          |                              |                   |                                 |                      |                     |                |
| 52305                               | CONTRACTED SERVICES          | 53,243            | 50,000                          | 30,000               | 50,000              | 0.0%           |
| 52390                               | MAINT CONTRACT-OFFICE EQUIP  | -                 | -                               | -                    | -                   | 0.0%           |
| 52395                               | SOFTWARE LIC & MAINTENANCE   | 1,922             | 3,047                           | 4,547                | 3,047               | 0.0%           |
| 52400                               | MAINT CONTRACT-CEMETERY M&O  | 120,024           | 128,500                         | 144,183              | 146,284             | 13.8%          |
| 52490                               | REPAIRS-BUILDING & EQUIPMENT | -                 | 2,000                           | 1,000                | 2,000               | 0.0%           |
| 52510                               | MAINTENANCE-GENERAL          | 27,104            | 32,942                          | 32,942               | 32,942              | 0.0%           |
| <b>Total Contracted Services</b>    |                              | 202,292           | 216,489                         | 212,672              | 234,273             | 8.2%           |
| 53045                               | SUPPLIES-OTHER               | 962               | 2,000                           | 2,000                | 2,000               | 0.0%           |
| 59105                               | GOVT FUND-RETAINAGE CONTRA   | 1,983             | -                               | -                    | -                   | 0.0%           |
| <b>Total Materials and Supplies</b> |                              | 2,945             | 2,000                           | 2,000                | 2,000               | 0.0%           |
| <b>Total Cemetery Operations</b>    |                              | 205,237           | 218,489                         | 214,672              | 236,273             | 8.1%           |

# CITY OF SAN MARCOS

## 2017-18 ANNUAL BUDGET

### TAX INCREMENT FINANCING SUMMARY

|  | Actual<br>2015/2016 | Approved<br>2016/2017 | Revised<br>2016/2017 | Proposed<br>2017/2018 |
|--|---------------------|-----------------------|----------------------|-----------------------|
| <b>Beginning Unreserved Fund Balance</b> | <b>486,015</b>      | <b>608,209</b>        | <b>608,209</b>       | <b>920,894</b>        |
| <b>Operating Revenues</b>                |                     |                       |                      |                       |
| Interest Income                          | -                   | -                     | -                    | -                     |
| TIRZ Revenue City                        | 783,668             | 1,144,253             | 1,221,324            | 1,839,572             |
| TIRZ Revenue County                      | 382,976             | 498,263               | 506,477              | 618,280               |
| <b>Total Operating Revenues</b>          | <b>1,166,644</b>    | <b>1,642,516</b>      | <b>1,727,801</b>     | <b>2,457,852</b>      |
| <b>Operating Expenditures</b>            |                     |                       |                      |                       |
| Distribution                             | 856,152             | 2,060,453             | 1,216,562            | 3,148,756             |
| Debt Service Transfer                    | 188,298             | 190,830               | 198,554              | 219,850               |
| <b>Total Operating Expenditures</b>      | <b>1,044,450</b>    | <b>2,251,283</b>      | <b>1,415,116</b>     | <b>3,368,606</b>      |
| <b>Ending Unreserved Fund Balance</b>    | <b>608,209</b>      | <b>(558)</b>          | <b>920,894</b>       | <b>10,140</b>         |

# CITY OF SAN MARCOS

## 2017-18 ANNUAL BUDGET

### TAX INCREMENT REINVESTMENT ZONE #2 BLANCO VISTA DEVELOPMENT

|  | Actual<br>2015/2016 | Approved<br>2016/2017 | Revised<br>2016/2017 | Proposed<br>2017/2018 |
|--|---------------------|-----------------------|----------------------|-----------------------|
| <b>Beginning Unreserved Fund Balance</b> | -                   | -                     | -                    | -                     |
| <b>Operating Revenues</b>                |                     |                       |                      |                       |
| TIRZ Revenue City                        | 427,687             | 548,333               | 676,437              | 935,143               |
| TIRZ Revenue County                      | 195,565             | 274,163               | 298,742              | 363,339               |
| <b>Total Operating Revenues</b>          | <b>623,252</b>      | <b>822,496</b>        | <b>975,179</b>       | <b>1,298,482</b>      |
| <b>Operating Expenditures</b>            |                     |                       |                      |                       |
| Distributions                            | 623,252             | 822,496               | 975,179              | 1,298,481             |
| <b>Total Operating Expenditures</b>      | <b>623,252</b>      | <b>822,496</b>        | <b>975,179</b>       | <b>1,298,481</b>      |
| <b>Ending Unreserved Fund Balance</b>    | -                   | -                     | -                    | <b>1</b>              |

**CITY OF SAN MARCOS**  
**TAX INCREMENT REINVESTMENT ZONE #3**  
**CONFERENCE CENTER**

|  | Actual<br>2015/2016 | Approved<br>2016/2017 | Revised<br>2016/2017 | Proposed<br>2017/2018 |
|--|---------------------|-----------------------|----------------------|-----------------------|
| <b>Beginning Unreserved Fund Balance</b> | -                   | -                     | -                    | -                     |
| <b>Operating Revenues</b>                |                     |                       |                      |                       |
| TIRZ Revenue City                        | 120,458             | 121,730               | 127,019              | 147,908               |
| TIRZ Revenue County                      | 67,840              | 69,100                | 71,535               | 71,942                |
| <b>Total Operating Revenues</b>          | <b>188,298</b>      | <b>190,830</b>        | <b>198,554</b>       | <b>219,850</b>        |
| <b>Operating Expenditures</b>            |                     |                       |                      |                       |
| Operating Transfers To Debt Service Fund | 188,298             | 190,830               | 198,554              | 219,850               |
| <b>Total Operating Expenditures</b>      | <b>188,298</b>      | <b>190,830</b>        | <b>198,554</b>       | <b>219,850</b>        |
| <b>Ending Unreserved Fund Balance</b>    | -                   | -                     | -                    | -                     |

**CITY OF SAN MARCOS**  
**2017-18 ANNUAL BUDGET**  
**TAX INCREMENT REINVESTMENT ZONE #4**  
**KISSING TREE**

|  | Actual<br>2015/2016 | Approved<br>2016/2017 | Revised<br>2016/2017 | Proposed<br>2017/2018 |
|--|---------------------|-----------------------|----------------------|-----------------------|
| <b>Beginning Unreserved Fund Balance</b> |                     | -                     | -                    | -                     |
| <b>Operating Revenues</b>                |                     |                       |                      |                       |
| Interest Income                          |                     |                       |                      | -                     |
| TIRZ Revenue City                        |                     |                       |                      | 51,265                |
| TIRZ Revenue County                      |                     |                       |                      | 8,689                 |
| <b>Total Operating Revenues</b>          | -                   | -                     | -                    | <b>59,954</b>         |
| <b>Operating Expenditures</b>            |                     |                       |                      |                       |
| Distributions                            | -                   | -                     | -                    | 59,954                |
| <b>Total Operating Expenditures</b>      | -                   | -                     | -                    | <b>59,954</b>         |
| <b>Ending Unreserved Fund Balance</b>    | -                   | -                     | -                    | -                     |

# CITY OF SAN MARCOS

## 2017-18 ANNUAL BUDGET

### TAX INCREMENT REINVESTMENT ZONE #5

#### DOWNTOWN

|  | Actual<br>2015/2016 | Approved<br>2016/2017 | Revised<br>2016/2017 | Proposed<br>2017/2018 |
|--|---------------------|-----------------------|----------------------|-----------------------|
| <b>Beginning Unreserved Fund Balance</b> | <b>335,728</b>      | <b>605,070</b>        | <b>605,070</b>       | <b>914,755</b>        |
| <b>Operating Revenues</b>                |                     |                       |                      |                       |
| Interest Income                          | -                   | -                     | -                    | -                     |
| TIRZ Revenue City                        | 149,771             | 194,190               | 173,485              | 257,574               |
| TIRZ Revenue County                      | 119,571             | 155,000               | 136,200              | 174,310               |
| <b>Total Operating Revenues</b>          | <b>269,342</b>      | <b>349,190</b>        | <b>309,685</b>       | <b>431,884</b>        |
| <b>Operating Expenditures</b>            |                     |                       |                      |                       |
| Distributions                            | -                   | 957,957               | -                    | 1,346,639             |
| <b>Total Operating Expenditures</b>      | <b>-</b>            | <b>957,957</b>        | <b>-</b>             | <b>1,346,639</b>      |
| <b>Ending Unreserved Fund Balance</b>    | <b>605,070</b>      | <b>(3,697)</b>        | <b>914,755</b>       | <b>-</b>              |

# CITY OF SAN MARCOS

## 2017-18 ANNUAL BUDGET

### TRANSPORTATION REINVESTMENT ZONE

#### LOOP 110

|  | Actual<br>2015/2016 | Approved<br>2016/2017 | Revised<br>2016/2017 | Proposed<br>2017/2018 |
|--|---------------------|-----------------------|----------------------|-----------------------|
| <b>Beginning Unreserved Fund Balance</b> | <b>150,000</b>      | <b>-</b>              | <b>-</b>             | <b>-</b>              |
| <b>Operating Revenues</b>                |                     |                       |                      |                       |
| Interest Income                          | -                   | -                     | -                    | -                     |
| TRZ Revenue City                         | 82,900              | 230,000               | 241,383              | 443,682               |
| <b>Total Operating Revenues</b>          | <b>82,900</b>       | <b>230,000</b>        | <b>241,383</b>       | <b>443,682</b>        |
| <b>Operating Expenditures</b>            |                     |                       |                      |                       |
| Distributions                            | 232,900             | 230,000               | 241,383              | 443,682               |
| <b>Total Operating Expenditures</b>      | <b>232,900</b>      | <b>230,000</b>        | <b>241,383</b>       | <b>443,682</b>        |
| <b>Ending Unreserved Fund Balance</b>    | <b>-</b>            | <b>-</b>              | <b>-</b>             | <b>-</b>              |

**CITY OF SAN MARCOS**  
**2017-18 ANNUAL BUDGET**  
**TRANSPORTATION REINVESTMENT ZONE**  
**LONE STAR RAIL**

|  | Actual<br>2015/2016 | Approved<br>2016/2017 | Revised<br>2016/2017 | Proposed<br>2017/2018 |
|--|---------------------|-----------------------|----------------------|-----------------------|
| <b>Beginning Unreserved Fund Balance</b> | <b>287</b>          | <b>3,139</b>          | <b>3,139</b>         | <b>6,139</b>          |
| <b>Operating Revenues</b>                |                     |                       |                      |                       |
| Interest Income                          | -                   | -                     | -                    | -                     |
| TIZ Revenue City                         | 2,852               | 50,000                | 3,000                | 4,000                 |
| <b>Total Operating Revenues</b>          | <b>2,852</b>        | <b>50,000</b>         | <b>3,000</b>         | <b>4,000</b>          |
| <b>Operating Expenditures</b>            |                     |                       |                      |                       |
| Distributions                            | -                   | 50,000                | -                    | -                     |
| <b>Total Operating Expenditures</b>      | <b>-</b>            | <b>50,000</b>         | <b>-</b>             | <b>-</b>              |
| <b>Ending Unreserved Fund Balance</b>    | <b>3,139</b>        | <b>3,139</b>          | <b>6,139</b>         | <b>10,139</b>         |

# CITY OF SAN MARCOS

## 2017-18 ANNUAL BUDGET

### PUBLIC EDUCATION GOVERNMENTAL FUND (PEG)

|  | Actual<br>2015/2016 | Approved<br>2016/2017 | Revised<br>2016/2017 | Proposed<br>2017/2018 |
|--|---------------------|-----------------------|----------------------|-----------------------|
| <b>Beginning Unreserved Fund Balance</b> | <b>506,997</b>      | <b>421,338</b>        | <b>421,338</b>       | <b>515,938</b>        |
| <b>Operating Revenues</b>                |                     |                       |                      |                       |
| Public Education Governmental Fee        | 101,675             | 100,000               | 96,600               | 100,000               |
| <b>Total Operating Revenues</b>          | <b>101,675</b>      | <b>100,000</b>        | <b>96,600</b>        | <b>100,000</b>        |
| <b>Total Funds Available</b>             | <b>608,672</b>      | <b>521,338</b>        | <b>517,938</b>       | <b>615,938</b>        |
| <b>Capital Outlay</b>                    |                     |                       |                      |                       |
| Equipment                                | 187,334             | 200,000               | 2,000                | 25,000                |
| <b>Total One-Time Expenditures</b>       | <b>187,334</b>      | <b>200,000</b>        | <b>2,000</b>         | <b>25,000</b>         |
| <b>Ending Unreserved Fund Balance</b>    | <b>421,338</b>      | <b>321,338</b>        | <b>515,938</b>       | <b>590,938</b>        |



# CITY OF SAN MARCOS

## 2017-18 ANNUAL BUDGET

### WATER / WASTEWATER UTILITY FUND SUMMARY

|   | Actual<br>2015/2016 | Approved<br>2016/2017 | Revised<br>2016/2017 | Proposed<br>2017/2018 |
|---|---------------------|-----------------------|----------------------|-----------------------|
| <b>Beginning Unreserved Fund Balance</b>              | <b>9,643,552</b>    | <b>8,819,793</b>      | <b>8,819,793</b>     | <b>8,909,901</b>      |
| <b>Operating Revenues</b>                             |                     |                       |                      |                       |
| Interest Income                                       | 105,767             | 79,000                | 108,000              | 108,000               |
| Water Service Revenue                                 | 17,040,995          | 17,910,440            | 18,242,026           | 19,379,216            |
| Wastewater Service Revenue                            | 15,027,152          | 16,502,605            | 15,336,472           | 17,590,204            |
| Pretreatment Program                                  | 442,508             | 463,500               | 514,561              | 514,561               |
| Connections-Water                                     | 131,756             | 103,000               | 188,327              | 188,327               |
| Connections-Sewer                                     | 13,614              | 5,150                 | 12,346               | 13,000                |
| Effluent Revenue                                      | 363,189             | 320,330               | 424,343              | 373,843               |
| Wholesale Water Sales                                 | 527,051             | 810,000               | 522,823              | 772,823               |
| Penalties   | 322,336             | 355,057               | 310,671              | 325,000               |
| Other Revenue   | 147,163             | 25,802                | 222,322              | 290,135               |
| Service Charges                                       | 158,198             | 90,177                | 174,282              | 179,510               |
| Debt Service Reimbursement (Series 2006 and 2006A)    | 777,026             | 858,084               | 338,866              | 500,000               |
| Build America Bond Subsidy                            | 157,159             | 169,508               | 169,508              | 169,171               |
| <b>Total Operating Revenues</b>                       | <b>35,213,913</b>   | <b>37,692,653</b>     | <b>36,564,547</b>    | <b>40,403,790</b>     |
| <b>Operating Expenses</b>                             |                     |                       |                      |                       |
| Personnel Services                                    | 3,886,500           | 4,538,481             | 4,327,849            | 4,969,044             |
| Contracted Services                                   | 8,094,736           | 9,854,983             | 9,854,983            | 10,579,994            |
| Materials and Supplies                                | 1,023,166           | 1,207,799             | 1,207,799            | 1,395,330             |
| Other Charges   | 5,054,391           | 5,485,097             | 5,629,656            | 6,020,526             |
| Franchise Fee   | 2,281,664           | 2,488,929             | 2,407,199            | 3,027,529             |
| Debt Service  | 10,528,892          | 11,503,817            | 11,503,817           | 12,613,639            |
| <b>Total Operating Expenses</b>                       | <b>30,869,349</b>   | <b>35,079,106</b>     | <b>34,931,302</b>    | <b>38,606,062</b>     |
| <b>Non-Recurring Expenses</b>                         |                     |                       |                      |                       |
| Operating/Administrative Transfers                    | 61,274              | 63,137                | 63,137               | 69,856                |
| Capital Outlay  | 351,948             | 880,000               | 880,000              | 350,000               |
| Transfer to Capital Reserves                          | 2,325,000           | 850,000               | 600,000              | -                     |
| <b>Total One-Time Expenses</b>                        | <b>2,738,222</b>    | <b>1,793,137</b>      | <b>1,543,137</b>     | <b>419,856</b>        |
| <b>Total Expenses</b>                                 | <b>33,607,571</b>   | <b>36,872,243</b>     | <b>36,474,439</b>    | <b>39,025,918</b>     |
| <b>Ending Fund Balance</b>                            | <b>11,249,895</b>   | <b>9,640,203</b>      | <b>8,909,901</b>     | <b>10,287,773</b>     |
| <b>Fund Balance Reserve-Rate Stabilization</b>        | <b>2,115,586</b>    | -                     | -                    | -                     |
| <b>Encumbrance Reserve</b>                            | <b>314,516</b>      |                       |                      |                       |
| <b>Ending Unreserved Fund Balance</b>                 | <b>8,819,793</b>    | <b>9,640,203</b>      | <b>8,909,901</b>     | <b>10,287,773</b>     |
| <b>Fund Balance as a Percentage of Total Expenses</b> | <b>28.57%</b>       | <b>27.48%</b>         | <b>25.51%</b>        | <b>26.65%</b>         |

# CITY OF SAN MARCOS

## 2017-18 ANNUAL BUDGET

### WATER / WASTEWATER UTILITY FUND SUMMARY

|                                       | Actual<br>2015/2016 | Approved<br>2016/2017 | Revised<br>2016/2017 | Proposed<br>2017/2018 |
|---------------------------------------|---------------------|-----------------------|----------------------|-----------------------|
| <b>Wastewater Collection</b>          |                     |                       |                      |                       |
| Personnel Services                    | 979,359             | 1,226,806             | 1,226,806            | 1,309,658             |
| Contracted Services                   | 57,885              | 96,235                | 96,235               | 66,235                |
| Materials and Supplies                | 339,906             | 408,564               | 408,564              | 437,564               |
| Other Charges                         | 29,508              | 39,457                | 39,457               | 45,457                |
| Capital Outlay                        | 162,244             | 390,000               | 390,000              | 140,000               |
| Total                                 | 1,568,901           | 2,161,062             | 2,161,062            | 1,998,914             |
| <b>Water Quality Services</b>         |                     |                       |                      |                       |
| Personnel Services                    | 470,597             | 490,974               | 490,974              | 560,722               |
| Contracted Services                   | 92,384              | 211,664               | 211,664              | 242,914               |
| Materials and Supplies                | 34,207              | 50,811                | 50,811               | 57,561                |
| Other Charges                         | 5,820               | 11,667                | 11,667               | 13,667                |
| Capital Outlay                        | 49,563              | -                     | -                    | 40,000                |
| Total                                 | 652,571             | 765,115               | 765,115              | 914,863               |
| <b>Water Distribution Maintenance</b> |                     |                       |                      |                       |
| Personnel Services                    | 1,918,445           | 2,037,387             | 1,955,387            | 2,084,704             |
| Contracted Services                   | 106,296             | 156,904               | 156,904              | 168,104               |
| Materials and Supplies                | 612,171             | 678,294               | 678,294              | 830,075               |
| Other Charges                         | 37,071              | 48,850                | 48,850               | 54,170                |
| Capital Outlay                        | 60,157              | 140,000               | 140,000              | 170,000               |
| Total                                 | 2,734,140           | 3,061,435             | 2,979,435            | 3,307,053             |
| <b>Water Conservation</b>             |                     |                       |                      |                       |
| Personnel Services                    | 46,916              | 97,496                | 97,496               | 319,228               |
| Contracted Services                   | 16,409              | 122,568               | 122,568              | 122,566               |
| Materials and Supplies                | 17,571              | 21,000                | 21,000               | 21,000                |
| Other Charges                         | 1,069               | 2,307                 | 2,307                | 2,307                 |
| Capital Outlay                        | -                   | -                     | -                    | -                     |
| Total                                 | 81,966              | 243,370               | 243,370              | 465,101               |

# CITY OF SAN MARCOS

## 2017-18 ANNUAL BUDGET

### WATER / WASTEWATER UTILITY FUND SUMMARY

|   | Actual<br>2015/2016 | Approved<br>2016/2017 | Revised<br>2016/2017 | Proposed<br>2017/2018 |
|---|---------------------|-----------------------|----------------------|-----------------------|
| <b>Water/Wastewater Administration</b>              |                     |                       |                      |                       |
| Personnel Services                                  | 473,100             | 587,185               | 557,185              | 587,941               |
| Contracted Services                                 | 121,739             | 176,717               | 176,717              | 144,307               |
| Materials and Supplies                              | 18,236              | 28,130                | 28,130               | 28,130                |
| Other Charges                                       | 9,816               | 20,275                | 20,275               | 20,325                |
| Capital Outlay                                      | 29,984              | 300,000               | 300,000              | -                     |
| <b>Total</b>  | <b>652,874</b>      | <b>1,112,307</b>      | <b>1,082,307</b>     | <b>780,703</b>        |
| <b>Special Services</b>                             |                     |                       |                      |                       |
| Personnel Services                                  | (1,917)             | 98,633                | -                    | 106,791               |
| Contracted Services                                 | 7,700,023           | 9,090,896             | 9,090,896            | 9,835,869             |
| Materials and Supplies                              | 1,075               | 21,000                | 21,000               | 21,000                |
| Other Charges                                       | 4,971,107           | 5,362,541             | 5,507,100            | 5,884,600             |
| Franchise Fee                                       | 2,281,664           | 2,488,929             | 2,407,199            | 3,027,529             |
| Operating / Administrative Transfers                | 61,274              | 63,137                | 63,137               | 69,856                |
| Capital Outlay                                      | 50,000              | 50,000                | 50,000               | -                     |
| Transfer to Capital Reserves                        | 2,325,000           | 850,000               | 600,000              | -                     |
| Rate Stabilization Fund                             | 0                   | -                     | -                    | -                     |
| <b>Total</b>  | <b>17,388,227</b>   | <b>18,025,136</b>     | <b>17,739,332</b>    | <b>18,945,645</b>     |
| <b>Debt Service</b>                                 |                     |                       |                      |                       |
| Principal Payments                                  | 6,905,000           | 7,400,000             | 7,400,000            | 8,855,000             |
| Interest Payments                                   | 3,616,990           | 4,080,067             | 4,080,067            | 3,734,889             |
| Fiscal Agent Fees                                   | 6,902               | 23,750                | 23,750               | 23,750                |
| New Debt Issued                                     |                     |                       |                      |                       |
| <b>Total</b>  | <b>10,528,892</b>   | <b>11,503,817</b>     | <b>11,503,817</b>    | <b>12,613,639</b>     |
| <b>Total Water/Wastewater Utility Fund Expenses</b> | <b>33,607,571</b>   | <b>36,872,243</b>     | <b>36,474,439</b>    | <b>39,025,918</b>     |
| <b>Summary of Expenses by Department</b>            |                     |                       |                      |                       |
| Wastewater Collection                               | 1,568,901           | 2,161,062             | 2,161,062            | 1,998,914             |
| Water Quality Services                              | 652,571             | 765,115               | 765,115              | 914,863               |
| Water Distribution Maintenance                      | 2,734,140           | 3,061,435             | 2,979,435            | 3,307,053             |
| Water Conservation                                  | 81,966              | 243,370               | 243,370              | 465,101               |
| Water/ Wastewater Administration                    | 652,874             | 1,112,307             | 1,082,307            | 780,703               |
| Special Services                                    | 17,388,227          | 18,025,136            | 17,739,332           | 18,945,645            |
| Debt Service  | 10,528,892          | 11,503,817            | 11,503,817           | 12,613,639            |
| <b>Total Water/Wastewater Utility Fund Expenses</b> | <b>33,607,571</b>   | <b>36,872,243</b>     | <b>36,474,439</b>    | <b>39,025,918</b>     |

| <b>Department Detail</b>                | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|---|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>Water/Wastewater Utility Fund</b>    |                   |                                 |                      |                     |                |
| <b>22006331 - Wastewater Collection</b> |                   |                                 |                      |                     |                |
| 50005 SALARIES                          | 636,065           | 760,693                         | 760,693              | 824,408             | 8.4%           |
| 50010 OVERTIME                          | 40,016            | 63,954                          | 63,954               | 65,873              | 3.0%           |
| 50011 OVERTIME-FLOOD                    | -                 | -                               | -                    | -                   | 0.0%           |
| 50015 LONGEVITY PAY                     | 4,020             | 3,988                           | 3,988                | 4,716               | 18.3%          |
| 50050 CITY MEDICARE                     | 9,379             | 12,015                          | 12,015               | 12,976              | 8.0%           |
| 50055 CITY FICA                         | 40,103            | 51,374                          | 51,374               | 55,491              | 8.0%           |
| 50060 CITY TMRS                         | 121,030           | 146,318                         | 146,318              | 158,033             | 8.0%           |
| 50065 CITY HEALTH INSURANCE             | 121,852           | 179,659                         | 179,659              | 178,177             | -0.8%          |
| 50070 WORKMAN'S COMPENSATION            | 6,894             | 8,805                           | 8,805                | 9,984               | 13.4%          |
| <b>Total Personnel Services</b>         | <b>979,359</b>    | <b>1,226,806</b>                | <b>1,226,806</b>     | <b>1,309,658</b>    | <b>6.8%</b>    |
| 52095 PRINTING & PUBLICATIONS           | 57                | 2,500                           | 2,500                | 1,000               | -60.0%         |
| 52105 COMMUNICATIONS/TELEPHONE          | 13,407            | 16,755                          | 16,755               | 19,255              | 14.9%          |
| 52113 EQUIPMENT-RENT/LEASE              | 21,393            | 46,000                          | 46,000               | 15,000              | -67.4%         |
| 52230 PROFESSIONAL SERVICES             | 6,324             | 6,840                           | 6,840                | 6,840               | 0.0%           |
| 52395 SOFTWARE LIC & MAINTENANCE        | 16,579            | 20,140                          | 20,140               | 20,140              | 0.0%           |
| 52485 REPAIRS-COMMUNICATIONS            | 125               | 4,000                           | 4,000                | 4,000               | 0.0%           |
| <b>Total Contracted Services</b>        | <b>57,885</b>     | <b>96,235</b>                   | <b>96,235</b>        | <b>66,235</b>       | <b>-31.2%</b>  |
| 53025 CHEMICALS                         | 69,163            | 72,500                          | 72,500               | 82,500              | 13.8%          |
| 53040 FUEL ONLY                         | 16,341            | 25,723                          | 25,723               | 25,723              | 0.0%           |
| 53045 SUPPLIES-OTHER                    | 96,045            | 109,425                         | 109,425              | 144,425             | 32.0%          |
| 53070 SUPPLIES-OFFICE                   | 1,143             | 2,000                           | 2,000                | 2,000               | 0.0%           |
| 53095 SUPPLIES-COMPUTERS                | 7,971             | 20,090                          | 20,090               | 9,090               | -54.8%         |
| 53105 POSTAGE                           | 305               | 2,000                           | 2,000                | 2,000               | 0.0%           |
| 53120 REPAIRS-BUILDING MATERIALS        | 1,285             | -                               | -                    | 0                   | 100.0%         |
| 53135 REPAIRS-MANHOLE (MATERIAL)        | 4,833             | 5,000                           | 5,000                | 5,000               | 0.0%           |
| 53140 REPAIRS-MAINTENANCE               | 71,609            | 75,000                          | 75,000               | 75,000              | 0.0%           |
| 53145 REPAIRS-VEHICLES & EQUIP/LUBE     | 46,419            | 48,278                          | 48,278               | 58,278              | 20.7%          |
| 53160 UNIFORMS                          | 14,483            | 19,700                          | 19,700               | 19,700              | 0.0%           |
| 53245 BASE MATERIAL                     | 10,308            | 28,848                          | 28,848               | 13,848              | -52.0%         |
| <b>Total Materials and Supplies</b>     | <b>339,906</b>    | <b>408,564</b>                  | <b>408,564</b>       | <b>437,564</b>      | <b>7.1%</b>    |
| 54050 DUES & SUBSCRIPTIONS              | 429               | 1,537                           | 1,537                | 1,537               | 0.0%           |
| 54165 MOBILE COMM SYSTEM                | 330               | 3,700                           | 3,700                | 3,700               | 0.0%           |
| 54180 PROFESSIONAL DEVELOPMENT          | 15,251            | 19,180                          | 19,180               | 19,180              | 0.0%           |
| 54185 MEALS                             | 267               | 640                             | 640                  | 640                 | 0.0%           |
| 54190 TRAVEL                            | 1,974             | 2,400                           | 2,400                | 2,400               | 0.0%           |
| 54455 SAFETY ITEMS                      | 11,256            | 12,000                          | 12,000               | 18,000              | 50.0%          |
| <b>Total Other Charges</b>              | <b>29,508</b>     | <b>39,457</b>                   | <b>39,457</b>        | <b>45,457</b>       | <b>15.2%</b>   |
| 60130 NEW/REPLACEMENT VEHICLE           | 60,157            | 390,000                         | 390,000              | -                   | -100.0%        |
| 60125 EQUIPMENT                         | 102,087           | -                               | -                    | 140,000             | 100.0%         |
| <b>Total Capital Outlay</b>             | <b>162,244</b>    | <b>390,000</b>                  | <b>390,000</b>       | <b>140,000</b>      | <b>-64.1%</b>  |
| <b>Total Wastewater Collection</b>      | <b>1,568,901</b>  | <b>2,161,062</b>                | <b>2,161,062</b>     | <b>1,998,914</b>    | <b>-7.5%</b>   |

| <b>Department Detail</b>                 | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|--|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>Water/Wastewater Utility Fund</b>     |                   |                                 |                      |                     |                |
| <b>22006332 - Water Quality Services</b> |                   |                                 |                      |                     |                |
| 50005 SALARIES                           | 314,522           | 327,101                         | 327,101              | 376,884             | 15.2%          |
| 50010 OVERTIME                           | 2,275             | 3,936                           | 3,936                | 4,054               | 3.0%           |
| 50011 OVERTIME-FLOOD                     | -                 | -                               | -                    | 0                   | 100.0%         |
| 50015 LONGEVITY PAY                      | 2,736             | 2,192                           | 2,192                | 2,492               | 13.7%          |
| 50050 CITY MEDICARE                      | 4,375             | 4,831                           | 4,831                | 5,559               | 15.1%          |
| 50055 CITY FICA                          | 18,709            | 20,661                          | 20,661               | 23,774              | 15.1%          |
| 50060 CITY TMRS                          | 57,158            | 58,840                          | 58,840               | 67,702              | 15.1%          |
| 50065 CITY HEALTH INSURANCE              | 66,787            | 66,894                          | 66,894               | 73,146              | 9.3%           |
| 50070 WORKMAN'S COMPENSATION             | 4,033             | 6,519                           | 6,519                | 7,111               | 9.1%           |
| <b>Total Personnel Services</b>          | <b>470,597</b>    | <b>490,974</b>                  | <b>490,974</b>       | <b>560,722</b>      | <b>14.2%</b>   |
| 52095 PRINTING & PUBLICATIONS            | 501               | 2,000                           | 2,000                | 2,000               | 0.0%           |
| 52105 COMMUNICATIONS/TELEPHONE           | 4,017             | 6,140                           | 6,140                | 7,390               | 20.4%          |
| 52230 PROFESSIONAL SERVICES              | 80,489            | 159,940                         | 159,940              | 189,940             | 18.8%          |
| 52305 CONTRACTED SERVICES                | -                 | 35,000                          | 35,000               | 35,000              | 0.0%           |
| 52395 SOFTWARE LIC & MAINTENANCE         | 7,378             | 8,584                           | 8,584                | 8,584               | 0.0%           |
| <b>Total Contracted Services</b>         | <b>92,384</b>     | <b>211,664</b>                  | <b>211,664</b>       | <b>242,914</b>      | <b>14.8%</b>   |
| 53025 CHEMICALS                          | 830               | 1,500                           | 1,500                | 1,500               | 0.0%           |
| 53040 FUEL ONLY                          | 2,927             | 10,644                          | 10,644               | 10,644              | 0.0%           |
| 53044 SUPPLIES-LAB                       | 9,588             | 12,000                          | 12,000               | 17,000              | 41.7%          |
| 53045 SUPPLIES-OTHER                     | 8,028             | 11,500                          | 11,500               | 11,500              | 0.0%           |
| 53070 SUPPLIES-OFFICE                    | 2,797             | 3,000                           | 3,000                | 3,250               | 8.3%           |
| 53095 SUPPLIES-COMPUTERS                 | 1,405             | 2,500                           | 2,500                | 4,000               | 60.0%          |
| 53105 POSTAGE                            | 129               | 755                             | 755                  | 755                 | 0.0%           |
| 53145 REPAIRS-VEHICLES & EQUIP/LUBE      | 3,899             | 3,912                           | 3,912                | 3,912               | 0.0%           |
| 53160 UNIFORMS                           | 4,603             | 5,000                           | 5,000                | 5,000               | 0.0%           |
| <b>Total Materials and Supplies</b>      | <b>34,207</b>     | <b>50,811</b>                   | <b>50,811</b>        | <b>57,561</b>       | <b>13.3%</b>   |
| 54050 DUES & SUBSCRIPTIONS               | 786               | 1,237                           | 1,237                | 620                 | -49.9%         |
| 54180 PROFESSIONAL DEVELOPMENT           | 3,385             | 5,600                           | 5,600                | 8,600               | 53.6%          |
| 54185 MEALS                              | 79                | 680                             | 680                  | 937                 | 37.8%          |
| 54190 TRAVEL                             | -                 | 2,150                           | 2,150                | 1,510               | -29.8%         |
| 54455 SAFETY ITEMS                       | 1,570             | 2,000                           | 2,000                | 2,000               | 0.0%           |
| <b>Total Other Charges</b>               | <b>5,820</b>      | <b>11,667</b>                   | <b>11,667</b>        | <b>13,667</b>       | <b>17.1%</b>   |
| 60126 FACILITY REMODEL                   | 20,200            | -                               | -                    | -                   | 0.0%           |
| 60130 NEW/REPLACEMENT VEHICLE            | 29,363            | -                               | -                    | 40,000              | 100.0%         |
| <b>Total Capital Outlay</b>              | <b>49,563</b>     | <b>-</b>                        | <b>-</b>             | <b>40,000</b>       | <b>100.0%</b>  |
| <b>Total Water Quality Services</b>      | <b>652,571</b>    | <b>765,115</b>                  | <b>765,115</b>       | <b>914,863</b>      | <b>19.6%</b>   |

| <b>Department Detail</b>                             | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|--|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>Water/Wastewater Utility Fund</b>                 |                   |                                 |                      |                     |                |
| <b>22006333 - Water Distribution and Maintenance</b> |                   |                                 |                      |                     |                |
| 50005 SALARIES                                       | 1,233,933         | 1,284,712                       | 1,202,712            | 1,316,392           | 2.5%           |
| 50006 WORKMAN'S COMP-SALARIES REIMB                  | (1,883)           | -                               | -                    | 0                   | 100.0%         |
| 50010 OVERTIME                                       | 69,174            | 98,103                          | 98,103               | 101,046             | 3.0%           |
| 50011 OVERTIME-FLOOD                                 | -                 | -                               | -                    | 0                   | 100.0%         |
| 50015 LONGEVITY PAY                                  | 8,312             | 9,148                           | 9,148                | 10,392              | 13.6%          |
| 50050 CITY MEDICARE                                  | 17,870            | 20,183                          | 20,183               | 20,703              | 2.6%           |
| 50055 CITY FICA                                      | 76,409            | 86,300                          | 86,300               | 88,523              | 2.6%           |
| 50060 CITY TMRS                                      | 233,551           | 245,787                         | 245,787              | 252,119             | 2.6%           |
| 50065 CITY HEALTH INSURANCE                          | 268,722           | 273,311                         | 273,311              | 275,704             | 0.9%           |
| 50070 WORKMAN'S COMPENSATION                         | 12,357            | 19,843                          | 19,843               | 19,825              | -0.1%          |
| <b>Total Personnel Services</b>                      | <b>1,918,445</b>  | <b>2,037,387</b>                | <b>1,955,387</b>     | <b>2,084,704</b>    | <b>2.3%</b>    |
| 52095 PRINTING & PUBLICATIONS                        | -                 | 2,000                           | 2,000                | 2,000               | 0.0%           |
| 52105 COMMUNICATIONS/TELEPHONE                       | 35,308            | 48,895                          | 48,895               | 50,395              | 3.1%           |
| 52113 EQUIPMENT-RENT/LEASE                           | -                 | 10,000                          | 10,000               | 9,700               | -3.0%          |
| 52150 POWER & LIGHT                                  | 2,800             | 5,000                           | 5,000                | 5,000               | 0.0%           |
| 52230 PROFESSIONAL SERVICES                          | 54,283            | 66,730                          | 66,730               | 66,730              | 0.0%           |
| 52305 CONTRACTED SERVICES                            | 0                 | 0                               | 0                    | 10,000              | 100.0%         |
| 52395 SOFTWARE LIC & MAINTENANCE                     | 13,906            | 16,279                          | 16,279               | 16,279              | 0.0%           |
| 52485 REPAIRS-COMMUNICATIONS                         | -                 | 8,000                           | 8,000                | 8,000               | 0.0%           |
| <b>Total Contracted Services</b>                     | <b>106,296</b>    | <b>156,904</b>                  | <b>156,904</b>       | <b>168,104</b>      | <b>7.1%</b>    |
| 53040 FUEL ONLY                                      | 29,263            | 49,883                          | 49,883               | 49,883              | 0.0%           |
| 53045 SUPPLIES-OTHER                                 | 262,092           | 235,972                         | 235,972              | 237,472             | 0.6%           |
| 53070 SUPPLIES-OFFICE                                | 2,424             | 2,000                           | 2,000                | 2,000               | 0.0%           |
| 53087 SUPPLIES-METERS                                | 98,821            | 165,000                         | 165,000              | 276,000             | 67.3%          |
| 53090 SUPPLIES-AMI                                   | 30,811            | 10,000                          | 10,000               | 50,000              | 400.0%         |
| 53095 SUPPLIES-COMPUTERS                             | 3,881             | 10,000                          | 10,000               | 13,000              | 30.0%          |
| 53096 SUPPLIES-VALVES                                | 9,989             | 45,000                          | 45,000               | 45,000              | 0.0%           |
| 53105 POSTAGE  | 883               | 2,000                           | 2,000                | 2,000               | 0.0%           |
| 53115 REPAIRS-WATER METER PARTS                      | -                 | 7,000                           | 7,000                | 7,000               | 0.0%           |
| 53140 REPAIRS-MAINTENANCE                            | 21,817            | 25,000                          | 25,000               | 25,000              | 0.0%           |
| 53145 REPAIRS-VEHICLES & EQUIP/LUBE                  | 90,952            | 44,919                          | 44,919               | 40,000              | -11.0%         |
| 53160 UNIFORMS                                       | 22,871            | 21,520                          | 21,520               | 22,720              | 5.6%           |
| 53245 BASE MATERIAL                                  | 38,367            | 60,000                          | 60,000               | 60,000              | 0.0%           |
| <b>Total Materials and Supplies</b>                  | <b>612,171</b>    | <b>678,294</b>                  | <b>678,294</b>       | <b>830,075</b>      | <b>22.4%</b>   |
| 54050 DUES & SUBSCRIPTIONS                           | 2,322             | 2,810                           | 2,810                | 3,050               | 8.5%           |
| 54165 MOBILE COMM SYSTEM                             | 4,003             | 5,700                           | 5,700                | 5,700               | 0.0%           |
| 54180 PROFESSIONAL DEVELOPMENT                       | 19,214            | 21,340                          | 21,340               | 24,540              | 15.0%          |
| 54185 MEALS  | 767               | 1,400                           | 1,400                | 1,680               | 20.0%          |
| 54190 TRAVEL   | 2,658             | 5,600                           | 5,600                | 7,200               | 28.6%          |
| 54455 SAFETY ITEMS                                   | 8,106             | 12,000                          | 12,000               | 12,000              | 0.0%           |
| <b>Total Other Charges</b>                           | <b>37,071</b>     | <b>48,850</b>                   | <b>48,850</b>        | <b>54,170</b>       | <b>10.9%</b>   |
| 60125 EQUIPMENT                                      | -                 | 140,000                         | 140,000              | 170,000             | 21.4%          |
| 60130 NEW/REPLACEMENT VEHICLE                        | 60,157            | -                               | -                    | -                   | 0.0%           |
| <b>Total Capital Outlay</b>                          | <b>60,157</b>     | <b>140,000</b>                  | <b>140,000</b>       | <b>170,000</b>      | <b>21.4%</b>   |
| <b>Total Water Distribution and Maintenance</b>      | <b>2,734,140</b>  | <b>3,061,435</b>                | <b>2,979,435</b>     | <b>3,307,053</b>    | <b>8.0%</b>    |

| <b>Department Detail</b>                          | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|---|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>Water/Wastewater Utility Fund</b>              |                   |                                 |                      |                     |                |
| <b>22006334 - Water / Wastewater Conservation</b> |                   |                                 |                      |                     |                |
| 50005 SALARIES                                    | 34,589            | 58,926                          | 58,926               | 236,579             | 301.5%         |
| 50010 OVERTIME                                    | -                 | 2,536                           | 2,536                | 2,611               | 3.0%           |
| 50015 LONGEVITY PAY                               | 330               | 1,008                           | 1,008                | 880                 | -12.7%         |
| 50050 CITY MEDICARE                               | 497               | 906                             | 906                  | 3,550               | 291.9%         |
| 50055 CITY FICA                                   | 2,126             | 3,873                           | 3,873                | 14,070              | 263.3%         |
| 50060 CITY TMRS                                   | 6,273             | 11,030                          | 11,030               | 42,391              | 284.3%         |
| 50065 CITY HEALTH INSURANCE                       | 3,033             | 19,113                          | 19,113               | 18,755              | -1.9%          |
| 50070 WORKMAN'S COMPENSATION                      | 68                | 104                             | 104                  | 392                 | 276.9%         |
| <b>Total Personnel Services</b>                   | <b>46,916</b>     | <b>97,496</b>                   | <b>97,496</b>        | <b>319,228</b>      | <b>227.4%</b>  |
| 52095 PRINTING & PUBLICATIONS                     | 1,427             | 5,000                           | 5,000                | 5,000               | 0.0%           |
| 52100 EFFICIENCY INCENTIVES                       | 14,682            | 89,520                          | 89,520               | 89,520              | 0.0%           |
| 52105 COMMUNICATIONS/TELEPHONE                    | 300               | 488                             | 488                  | 486                 | -0.3%          |
| 52305 CONTRACTED SERVICES                         | -                 | 27,560                          | 27,560               | 27,560              | 0.0%           |
| <b>Total Contracted Services</b>                  | <b>16,409</b>     | <b>122,568</b>                  | <b>122,568</b>       | <b>122,566</b>      | <b>0.0%</b>    |
| 53070 SUPPLIES-OFFICE                             | -                 | 250                             | 250                  | 250                 | 0.0%           |
| 53105 POSTAGE                                     | 2                 | 750                             | 750                  | 750                 | 0.0%           |
| 53086 SUPPLIES-WTR CONSERVATION                   | 17,478            | 19,000                          | 19,000               | 19,000              | 0.0%           |
| 53145 REPAIRS-VEHICLES & EQUIP/LUBE               | 91                | 1,000                           | 1,000                | 1,000               | 0.0%           |
| <b>Total Materials and Supplies</b>               | <b>17,571</b>     | <b>21,000</b>                   | <b>21,000</b>        | <b>21,000</b>       | <b>0.0%</b>    |
| 54050 DUES & SUBSCRIPTIONS                        | 230               | 13                              | 13                   | 13                  | 0.0%           |
| 54180 PROFESSIONAL DEVELOPMENT                    | 526               | 537                             | 537                  | 537                 | 0.0%           |
| 54185 MEALS                                       | 32                | 240                             | 240                  | 240                 | 0.0%           |
| 54190 TRAVEL                                      | 281               | 1,517                           | 1,517                | 1,517               | 0.0%           |
| <b>Total Other Charges</b>                        | <b>1,069</b>      | <b>2,307</b>                    | <b>2,307</b>         | <b>2,307</b>        | <b>0.0%</b>    |
| <b>Total Water/Wastewater Conservation</b>        | <b>81,966</b>     | <b>243,370</b>                  | <b>243,370</b>       | <b>465,101</b>      | <b>91.1%</b>   |

| <b>Department Detail</b>                            | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|---|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>Water/Wastewater Utility Fund</b>                |                   |                                 |                      |                     |                |
| <b>22006330 - Water / Wastewater Administration</b> |                   |                                 |                      |                     |                |
| 50005 SALARIES                                      | 293,029           | 421,141                         | 391,141              | 423,871             | 0.6%           |
| 50010 OVERTIME                                      | 766               | 3,075                           | 3,075                | 3,167               | 3.0%           |
| 50011 OVERTIME-FLOOD                                | -                 | -                               | -                    | -                   | 0.0%           |
| 50015 LONGEVITY PAY                                 | 2,458             | 2,524                           | 2,524                | 2,716               | 7.6%           |
| 50040 CAR ALLOWANCE                                 | 2,348             | 2,400                           | 2,400                | 2,400               | 0.0%           |
| 50050 CITY MEDICARE                                 | 4,056             | 6,223                           | 6,223                | 6,265               | 0.7%           |
| 50055 CITY FICA                                     | 17,342            | 26,606                          | 26,606               | 26,237              | -1.4%          |
| 50059 CITY TMRS-OPEB YE ADJ                         | -                 | -                               | -                    | -                   | 0.0%           |
| 50060 CITY TMRS                                     | 115,877           | 75,352                          | 75,352               | 75,883              | 0.7%           |
| 50065 CITY HEALTH INSURANCE                         | 36,753            | 49,056                          | 49,056               | 46,889              | -4.4%          |
| 50070 WORKMAN'S COMPENSATION                        | 470               | 808                             | 808                  | 513                 | -36.5%         |
| <b>Total Personnel Services</b>                     | <b>473,100</b>    | <b>587,185</b>                  | <b>557,185</b>       | <b>587,941</b>      | <b>0.1%</b>    |
| 52095 PRINTING & PUBLICATIONS                       | 1,405             | 4,113                           | 4,113                | 4,113               | 0.0%           |
| 52105 COMMUNICATIONS/TELEPHONE                      | 1,369             | 3,600                           | 3,600                | 3,600               | 0.0%           |
| 52230 PROFESSIONAL SERVICES                         | 48,024            | 76,250                          | 76,250               | 45,000              | -41.0%         |
| 52305 CONTRACTED SERVICES                           | 12,500            | -                               | -                    | 0                   | 100.0%         |
| 52395 SOFTWARE LIC & MAINTENANCE                    | 58,441            | 92,754                          | 92,754               | 91,594              | -1.3%          |
| <b>Total Contracted Services</b>                    | <b>121,739</b>    | <b>176,717</b>                  | <b>176,717</b>       | <b>144,307</b>      | <b>-18.3%</b>  |
| 53045 SUPPLIES-OTHER                                | 4,769             | 5,950                           | 5,950                | 5,950               | 0.0%           |
| 53070 SUPPLIES-OFFICE                               | 1,887             | 2,280                           | 2,280                | 2,280               | 0.0%           |
| 53095 SUPPLIES-COMPUTERS                            | 2,881             | 5,000                           | 5,000                | 5,000               | 0.0%           |
| 53100 SUPPLIES-PUBLIC RELATIONS                     | 7,765             | 12,800                          | 12,800               | 12,800              | 0.0%           |
| 53105 POSTAGE                                       | 933               | 2,100                           | 2,100                | 2,100               | 0.0%           |
| <b>Total Materials and Supplies</b>                 | <b>18,236</b>     | <b>28,130</b>                   | <b>28,130</b>        | <b>28,130</b>       | <b>0.0%</b>    |
| 54050 DUES & SUBSCRIPTIONS                          | 9,097             | 14,030                          | 14,030               | 14,030              | 0.0%           |
| 54180 PROFESSIONAL DEVELOPMENT                      | 275               | 4,315                           | 4,315                | 4,365               | 1.2%           |
| 54185 MEALS   | 315               | 645                             | 645                  | 645                 | 0.0%           |
| 54190 TRAVEL  | 129               | 1,285                           | 1,285                | 1,285               | 0.0%           |
| <b>Total Other Charges</b>                          | <b>9,816</b>      | <b>20,275</b>                   | <b>20,275</b>        | <b>20,325</b>       | <b>0.2%</b>    |
| 60125 EQUIPMENT                                     | 29,984            | -                               | -                    | -                   | 0.0%           |
| 60128 Software                                      | -                 | 300,000                         | 300,000              | -                   | -100.0%        |
| <b>Total Capital Outlay</b>                         | <b>29,984</b>     | <b>300,000</b>                  | <b>300,000</b>       | <b>-</b>            | <b>-100.0%</b> |
| <b>Total Water/Wastewater Administration</b>        | <b>652,874</b>    | <b>1,112,307</b>                | <b>1,082,307</b>     | <b>780,703</b>      | <b>-29.8%</b>  |

| <b>Department Detail</b>             | <b>Actual<br/>2015-16</b> | <b>Original<br/>Approved<br/>2016-17</b> | <b>Estimated<br/>2016-17</b> | <b>Proposed<br/>2017-18</b> | <b>% of<br/>Change</b> |
|--------------------------------------|---------------------------|--|------------------------------|-----------------------------|------------------------|
| <b>Water/Wastewater Utility Fund</b> |                           |  |                              |                             |                        |
| <b>22006335 - Special Services</b>   |                           |  |                              |                             |                        |
| 50060 CITY TMRS                      | -                         | -  | -                            | -                           | 0.0%                   |
| 50065 CITY HEALTH INSURANCE          | -                         | -  | -                            | -                           | 0.0%                   |
| 50045 UNEMP COMP & TERM LEAVE        | (1,917)                   | 27,143                                   | -                            | 27,143                      | 0.0%                   |
| 50075 MARKET-MERIT: NON-CIVIL SRVC   | -                         | 71,490                                   | -                            | 79,648                      | 11.4%                  |
| <b>Total Personnel Services</b>      | <b>(1,917)</b>            | <b>98,633</b>                            | <b>-</b>                     | <b>106,791</b>              | <b>8.3%</b>            |
| 52025 COPIER RENTAL                  | -                         | 15,000                                   | 15,000                       | 15,000                      | 0.0%                   |
| 52095 PRINTING & PUBLICATIONS        | 22,649                    | 40,000                                   | 40,000                       | 40,000                      | 0.0%                   |
| 52105 COMMUNICATIONS/TELEPHONE       | -                         | 5,000                                    | 5,000                        | 5,000                       | 0.0%                   |
| 52112 VEHICLE/EQUIP FINANCE PYMNTS   | 7,435                     | 147,681                                  | 147,681                      | 247,681                     | 67.7%                  |
| 52113 EQUIPMENT-RENT/LEASE           | -                         | 32,841                                   | 32,841                       | 32,841                      | 0.0%                   |
| 52114 Facility Utilities             | -                         | 170,000                                  | 170,000                      | 170,000                     | 0.0%                   |
| 52150 POWER & LIGHT                  | 130,798                   | -  | -                            | 0                           | 100.0%                 |
| 52230 PROFESSIONAL SERVICES          | 53,692                    | 89,748                                   | 89,748                       | 89,748                      | 0.0%                   |
| 52255 GARBAGE-CITY FACILITIES        | 23,155                    | 18,335                                   | 18,335                       | 18,335                      | 0.0%                   |
| 52260 RECYCLING-CITY FACILITIES      | 11,673                    | 12,360                                   | 12,360                       | 12,360                      | 0.0%                   |
| 52305 CONTRACTED SERVICES            | -                         | 2,666                                    | 2,666                        | 2,666                       | 0.0%                   |
| 52335 WWTP O&M-OMI CONTRACT          | 2,152,544                 | 2,537,427                                | 2,537,427                    | 2,664,298                   | 5.0%                   |
| 52340 WWTP POWER COST-OMI CONTRACT   | 303,182                   | 374,279                                  | 374,279                      | 385,507                     | 3.0%                   |
| 52345 SWTP O&M                       | 1,234,669                 | 1,398,136                                | 1,398,136                    | 1,468,042                   | 5.0%                   |
| 52350 SWTP POWER COST                | 495,445                   | 503,371                                  | 503,371                      | 518,472                     | 3.0%                   |
| 52355 RAW WATER DELIVERY SYS O&M     | 495,211                   | 609,309                                  | 609,309                      | 762,198                     | 25.1%                  |
| 52395 SOFTWARE LIC & MAINTENANCE     | 295,229                   | 483,188                                  | 483,188                      | 577,466                     | 19.5%                  |
| 52420 EDWARD'S AQUIFER               | 21,423                    | -  | -                            | 0                           | 100.0%                 |
| 52421 LEGAL ACTIONS/DEFENSE          | 23,970                    | -  | -                            | 100,000                     | 100.0%                 |
| 52435 EAA MGMT FEES                  | 431,811                   | 456,400                                  | 456,400                      | 456,400                     | 0.0%                   |
| 52470 SURFACE WATER SUPPLY           | 1,350,000                 | 1,420,000                                | 1,420,000                    | 1,490,000                   | 4.9%                   |
| 52475 RAW WATER DELIVERY SYS DEBT    | 596,420                   | 728,255                                  | 728,255                      | 728,255                     | 0.0%                   |
| 52535 Facility Maintenance           | -                         | 46,900                                   | 46,900                       | 51,600                      | 10.0%                  |
| 52540 MAINT-PUBLIC WORKS             | 50,717                    | -  | -                            | 0                           | 100.0%                 |
| <b>Total Contracted Services</b>     | <b>7,700,023</b>          | <b>9,090,896</b>                         | <b>9,090,896</b>             | <b>9,835,869</b>            | <b>8.2%</b>            |
| 53040 FUEL ONLY                      | -                         | 10,000                                   | 10,000                       | 10,000                      | 0.0%                   |
| 53045 SUPPLIES-OTHER                 | 1,075                     | 5,500                                    | 5,500                        | 5,500                       | 0.0%                   |
| 53094 SUPPLIES-COPIER                | -                         | 5,500                                    | 5,500                        | 5,500                       | 0.0%                   |
| <b>Total Materials and Supplies</b>  | <b>1,075</b>              | <b>21,000</b>                            | <b>21,000</b>                | <b>21,000</b>               | <b>0.0%</b>            |
| 53145 REPAIRS-VEHICLES & EQUIP/LUBE  | 10,000                    | -  | -                            | 0                           | 100.0%                 |
| 54005 BAD DEBT                       | 60,502                    | 260,031                                  | 150,000                      | 100,000                     | -61.5%                 |
| 54010 BANK CHARGES                   | 249,016                   | 200,000                                  | 280,000                      | 300,000                     | 50.0%                  |
| 54015 FRANCHISE FEE                  | 2,281,664                 | 2,488,929                                | 2,407,199                    | 3,027,529                   | 21.6%                  |
| 54035 TUITION REIMB PROGRAM          | 8,058                     | 16,000                                   | 16,000                       | 16,750                      | 4.7%                   |
| 54060 REGULATORY FEES/PERMITS/LIC    | 200                       | -  | -                            | 0                           | 100.0%                 |
| 54065 INSURANCE                      | 169,830                   | 225,000                                  | 225,000                      | 275,000                     | 22.2%                  |
| 54115 ENERGY ASSISTANCE FUND         | 30,000                    | 30,000                                   | 30,000                       | 30,000                      | 0.0%                   |
| 54130 ASSESSMENTS CENTER             | -                         | 6,630                                    | 6,630                        | 6,630                       | 0.0%                   |
| 54145 TRAINING-SUPERVISORY           | 1,564                     | 7,000                                    | 7,000                        | 7,000                       | 0.0%                   |
| 54195 ECONOMIC DEVELOPMENT           | 120,000                   | 125,000                                  | 125,000                      | 125,000                     | 0.0%                   |
| 54204 FUTURE ED INCENTIVE            | -                         | 66,667                                   | 66,667                       | 66,667                      | 0.0%                   |
| 54205 SPECIAL ECONOMIC DEVELOPMENT   | 39,821                    | 71,333                                   | 71,333                       | 71,333                      | 0.0%                   |
| 54272 WEBSITE REDESIGN               | -                         | -  | -                            | -                           | 0.0%                   |
| 54273 FIREWALL REPLACEMENT           | 18,137                    | -  | -                            | -                           | 0.0%                   |
| 54285 WWTF OPERATIONS & MAINT        | 2,094                     | 3,977                                    | 3,977                        | 3,977                       | 0.0%                   |
| 54375 CONTINGENCY                    | -                         | 100,000                                  | 100,000                      | 100,000                     | 0.0%                   |
| 54440 ADA EXPENSE                    | 292                       | 1,000                                    | 1,000                        | 1,000                       | 0.0%                   |
| 54445 CUSTOMER SERVICE/DIVERSITY     | -                         | 3,700                                    | 3,700                        | 3,700                       | 0.0%                   |
| 54460 SAFETY PROGRAM                 | 21,418                    | 23,250                                   | 23,250                       | 24,300                      | 4.5%                   |
| 54465 EMPLOYEE RECOGNITION           | 6,725                     | 7,400                                    | 7,400                        | 7,750                       | 0.0%                   |
| 54470 EMPLOYEE GROUP ACTIVITIES      | 5,396                     | 12,300                                   | 12,300                       | 12,900                      | 4.9%                   |
| 55101 SECO LOAN PRINC                | 102,810                   | -  | -                            | -                           | 0.0%                   |
| 55201 SECO INTEREST PAYMENTS         | 26,310                    | -  | -                            | -                           | 0.0%                   |
| XXXX Rate Stabilization              | 0                         | -  | -                            | -                           | 0.0%                   |
| 58915 INDIRECT COST/FUND 100         | 2,686,643                 | 2,770,824                                | 2,945,414                    | 3,239,955                   | 16.9%                  |
| 58930 INDIRECT COST/FUND 210         | 1,412,292                 | 1,432,429                                | 1,432,429                    | 1,492,638                   | 4.2%                   |
| <b>Total Other Charges</b>           | <b>7,252,771</b>          | <b>7,851,470</b>                         | <b>7,914,299</b>             | <b>8,912,129</b>            | <b>13.5%</b>           |

| <b>Department Detail</b>                       | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|--|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>Water/Wastewater Utility Fund</b>           |                   |                                 |                      |                     |                |
| <b>22006335 - Special Services (Continued)</b> |                   |                                 |                      |                     |                |
| 58100 OPERATING TRANSFER/FUND 100              | 36,274            | 38,137                          | 38,137               | 44,856              | 17.6%          |
| 58240 OPERATING TRANSFER/FUND 240              | 25,000            | 25,000                          | 25,000               | 25,000              | 0.0%           |
| 58300 OPERATING TRANSFER/FUND 300              | -                 | -                               | -                    | -                   | 0.0%           |
| <b>Total Operating Transfers</b>               | 61,274            | 63,137                          | 63,137               | 69,856              | 10.6%          |
| 58004 OP TRANSFER-CAPITAL RESERVES             | 2,300,000         | 850,000                         | 600,000              | -                   | -100.0%        |
| 58520 OPERATING TRANSFER/FUND 520              | 25,000            | -                               | -                    | -                   | 0.0%           |
| 58003 OP TRANSFER-CAPITAL MAINT                | 50,000            | 50,000                          | 50,000               | -                   | -100.0%        |
| 60125 EQUIPMENT                                | -                 | -                               | -                    | -                   | 0.0%           |
| 60130 NEW/REPLACEMENT VEHICLE                  | -                 | -                               | -                    | -                   | 0.0%           |
| 60205 AC ROUTINE CAPITAL-EQUIP                 | -                 | -                               | -                    | -                   | 0.0%           |
| <b>Total Capital Outlay</b>                    | 2,375,000         | 900,000                         | 650,000              | -                   | -100.0%        |
| <b>Total Special Services</b>                  | 17,388,227        | 18,025,136                      | 17,739,332           | 18,945,645          | 5.1%           |

**CITY OF SAN MARCOS**  
**2017-18 ANNUAL BUDGET**  
**DRAINAGE UTILITY FUND**

|   | Actual<br>2015/2016 | Approved<br>2016/2017 | Revised<br>2016/2017 | Proposed<br>2017/2018 |
|---|---------------------|-----------------------|----------------------|-----------------------|
| <b>Beginning Unreserved Fund Balance</b>              | <b>1,450,158</b>    | <b>792,805</b>        | <b>792,805</b>       | <b>875,832</b>        |
| <b>Operating Revenues</b>                             |                     |                       |                      |                       |
| Interest Income                                       | 3,906               | 1,000                 | 3,000                | 3,000                 |
| Drainage Utility Fee                                  | 3,630,325           | 4,168,310             | 4,125,464            | 4,909,302             |
| Penalties   | 32,784              | 29,302                | 36,600               | 37,698                |
| Other Revenue   | 459                 | -                     | -                    | -                     |
| Build America Subsidy                                 | 42,564              | 44,727                | 44,727               | 43,581                |
| <b>Total Operating Revenues</b>                       | <b>3,710,038</b>    | <b>4,243,339</b>      | <b>4,209,791</b>     | <b>4,993,581</b>      |
| <b>Total Funds Available</b>                          | <b>5,160,196</b>    | <b>5,036,144</b>      | <b>5,002,596</b>     | <b>5,869,413</b>      |
| <b>Operating Expenses</b>                             |                     |                       |                      |                       |
| Personnel Services                                    | 393,252             | 498,677               | 458,677              | 663,190               |
| Contracted Services                                   | 738,254             | 947,000               | 829,500              | 1,055,642             |
| Materials and Supplies                                | 61,618              | 81,770                | 74,163               | 119,842               |
| Other Charges   | 249,678             | 282,664               | 282,664              | 308,827               |
| Debt Service  | 1,789,066           | 2,106,761             | 2,106,761            | 2,513,019             |
| <b>Total Operating Expenses</b>                       | <b>3,231,869</b>    | <b>3,916,872</b>      | <b>3,751,765</b>     | <b>4,660,520</b>      |
| <b>One-Time Expenses</b>                              |                     |                       |                      |                       |
| Capital Outlay  | 205,641             | 405,500               | 375,000              | 55,000                |
| Operating Transfer                                    | 650,000             | -                     | -                    | -                     |
| <b>Total One-Time Expenses</b>                        | <b>855,641</b>      | <b>405,500</b>        | <b>375,000</b>       | <b>55,000</b>         |
| <b>Reserved Fund Balance</b>                          | <b>279,881</b>      |                       |                      |                       |
| <b>Ending Unreserved Fund Balance</b>                 | <b>792,805</b>      | <b>713,773</b>        | <b>875,832</b>       | <b>1,153,893</b>      |
| <b>Fund Balance as a Percentage of Total Expenses</b> | <b>24.53%</b>       | <b>18.22%</b>         | <b>23.34%</b>        | <b>24.76%</b>         |

| <b>Department Detail</b>              | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|---------------------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>Drainage Utility Fund</b>          |                   |                                 |                      |                     |                |
| <b>20006300 - Drainage Operations</b> |                   |                                 |                      |                     |                |
| 50005 SALARIES                        | 257,339           | 316,010                         | 276,010              | 436,675             | 38.2%          |
| 50010 OVERTIME                        | 3,252             | 3,873                           | 3,873                | 3,991               | 3.1%           |
| 50011 OVERTIME-FLOOD                  | -                 | -                               | -                    | 0                   | 100.0%         |
| 50015 LONGEVITY PAY                   | 1,728             | 2,004                           | 2,004                | 1,928               | -3.8%          |
| 50050 CITY MEDICARE                   | 3,559             | 4,667                           | 4,667                | 6,419               | 37.5%          |
| 50055 CITY FICA                       | 15,217            | 19,955                          | 19,955               | 27,441              | 37.5%          |
| 50059 CITY TMRS-OPEB YE ADJ           | -                 | -                               | -                    | -                   | 0.0%           |
| 50060 CITY TMRS                       | 52,545            | 56,837                          | 56,837               | 78,149              | 37.5%          |
| 50065 CITY HEALTH INSURANCE           | 56,687            | 74,539                          | 74,539               | 84,399              | 13.2%          |
| 50070 WORKMAN'S COMPENSATION          | 5,738             | 12,871                          | 12,871               | 13,244              | 2.9%           |
| 50075 MARKET-MERIT: NON-CIVIL SRVC    | -                 | 7,920                           | 7,920                | 10,944              | 38.2%          |
| <b>Total Personnel Services</b>       | <b>396,064</b>    | <b>498,677</b>                  | <b>458,677</b>       | <b>663,190</b>      | <b>33.0%</b>   |
| 52105 COMMUNICATIONS/TELEPHONE        | 2,573             | 2,610                           | 2,610                | 2,610               | 0.0%           |
| 52113 EQUIPMENT-RENT/LEASE            | 23,038            | 25,486                          | 25,486               | 24,628              | -3.4%          |
| 52305 CONTRACTED SERVICES             | 27,125            | 27,500                          | 20,000               | 27,500              | 0.0%           |
| 52485 REPAIRS-COMMUNICATIONS          | -                 | 258                             | 258                  | 258                 | 0.0%           |
| <b>Total Contracted Services</b>      | <b>52,735</b>     | <b>55,854</b>                   | <b>48,354</b>        | <b>54,996</b>       | <b>-1.5%</b>   |
| 53040 FUEL ONLY                       | 9,977             | 32,607                          | 25,000               | 32,607              | 0.0%           |
| 53045 SUPPLIES-OTHER                  | 15,548            | 17,510                          | 17,510               | 32,510              | 85.7%          |
| 53070 SUPPLIES-OFFICE                 | 153               | 204                             | 204                  | 2,704               | 1225.5%        |
| 53145 REPAIRS-VEHICLES & EQUIP/LUBE   | 29,516            | 26,326                          | 26,326               | 46,326              | 76.0%          |
| 53160 UNIFORMS                        | 4,424             | 5,123                           | 5,123                | 5,695               | 11.2%          |
| <b>Total Materials and Supplies</b>   | <b>59,618</b>     | <b>81,770</b>                   | <b>74,163</b>        | <b>119,842</b>      | <b>46.6%</b>   |
| 54050 DUES & SUBSCRIPTIONS            | 304               | 412                             | 412                  | 875                 | 112.4%         |
| 54180 PROFESSIONAL DEVELOPMENT        | 3,120             | 5,000                           | 5,000                | 7,395               | 47.9%          |
| 54185 MEALS                           | 930               | 1,200                           | 1,200                | 1,700               | 41.7%          |
| 54190 TRAVEL                          | 3,115             | 1,030                           | 1,030                | 2,030               | 97.1%          |
| 54455 SAFETY ITEMS                    | 1,887             | 1,500                           | 1,500                | 1,500               | 0.0%           |
| 59201 AIRPORT NON CAP EXPENSES        | 5,366             | -                               | -                    | 15,000              | 100.0%         |
| <b>Total Other Charges</b>            | <b>14,722</b>     | <b>9,142</b>                    | <b>9,142</b>         | <b>28,500</b>       | <b>211.7%</b>  |
| 60125 EQUIPMENT                       | 123,482           | 25,000                          | 25,000               | 22,000              | -12.0%         |
| 60130 NEW/REPLACEMENT VEHICLE         | 82,159            | 380,500                         | 350,000              | 33,000              | -91.3%         |
| <b>Total Capital Outlay</b>           | <b>205,641</b>    | <b>405,500</b>                  | <b>375,000</b>       | <b>55,000</b>       | <b>-86.4%</b>  |
| <b>Total Drainage Operations</b>      | <b>728,780</b>    | <b>1,050,943</b>                | <b>965,336</b>       | <b>921,528</b>      | <b>-12.3%</b>  |

| <b>Department Detail</b>             | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|--------------------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>Drainage Utility Fund</b>         |                   |                                 |                      |                     |                |
| <b>20006301 - Special Services</b>   |                   |                                 |                      |                     |                |
| 50045 UNEMP COMP & TERM LEAVE        | (2,812)           | -                               | -                    | -                   | 0.0%           |
| <b>Total Personnel Services</b>      | (2,812)           | -                               | -                    | -                   | 0.0%           |
| 52105 COMMUNICATIONS/TELEPHONE       | -                 | 10,000                          | 10,000               | 10,000              | 0.0%           |
| 52112 VEHICLE/EQUIP FINANCE PYMNTS   | -                 | 104,646                         | 104,646              | 204,646             | 95.6%          |
| 52305 CONTRACTED SERVICES            | 599,891           | 660,000                         | 550,000              | 669,500             | 1.4%           |
| 52330 MS4 COMPLIANCE COST            | 85,628            | 116,500                         | 116,500              | 116,500             | 0.0%           |
| <b>Total Contracted Services</b>     | 685,519           | 891,146                         | 781,146              | 1,000,646           | 12.3%          |
| 53145 REPAIRS- VEHICLES & EQUIP/LUBE | 2,000             | -                               | -                    | -                   | 0.0%           |
| <b>Total Materials and Supplies</b>  | 2,000             | -                               | -                    | -                   | 0.0%           |
| 54005 BAD DEBT                       | 12,383            | 5,337                           | 5,337                | 16,325              | 205.9%         |
| 58915 INDIRECT COST/FUND 100         | 70,385            | 72,497                          | 72,497               | 75,000              | 3.5%           |
| 58930 INDIRECT COST/FUND 210         | 152,188           | 195,688                         | 195,688              | 189,002             | -3.4%          |
| <b>Total Other Charges</b>           | 234,956           | 273,522                         | 273,522              | 280,327             | 2.5%           |
| 58510 OPERATING TRANSFER/FUND 510    | -                 | -                               | -                    | -                   | 0.0%           |
| 58004 OP TRANSFER-CAPITAL RESERVES   | 900,000           | -                               | (250,000)            | -                   | 0.0%           |
| <b>Total Operation Transfers</b>     | 900,000           | -                               | (250,000)            | -                   | 0.0%           |
| <b>Total Special Services</b>        | <b>1,819,663</b>  | <b>1,164,668</b>                | <b>804,668</b>       | <b>1,280,973</b>    | <b>10.0%</b>   |

**CITY OF SAN MARCOS**  
**2017-18 ANNUAL BUDGET**  
**ELECTRIC UTILITY FUND**

|  | Actual<br>2015/2016 | Approved<br>2016/2017 | Revised<br>2016/2017 | Proposed<br>2017/2018 |
|--|---------------------|-----------------------|----------------------|-----------------------|
| <b>Beginning Unreserved Fund Balance</b> | <b>9,537,732</b>    | <b>9,072,511</b>      | <b>9,072,511</b>     | <b>8,752,191</b>      |
| <b>Operating Revenues</b>                |                     |                       |                      |                       |
| Interest Income                          | 95,043              | 69,783                | 142,554              | 143,420               |
| Sales Tax Discount                       | 8,083               | 5,892                 | 7,500                | 7,500                 |
| Electric Service Revenue                 | 51,651,894          | 54,229,267            | 52,319,400           | 59,195,959            |
| Connections - Electric                   | 611,864             | 318,042               | 595,870              | 600,000               |
| Reconnection Charges                     | 97,638              | 70,046                | 110,488              | 120,000               |
| Penalties                                | 533,131             | 568,030               | 539,086              | 550,000               |
| Pole Attachment Contracts                | 389,814             | 404,272               | 380,000              | 383,800               |
| Sale of Transformers                     | 6,688               | 50,500                | 1,500                | 1,515                 |
| Ferguson Revenue                         | 289,191             | 660,745               | 272,000              | 406,348               |
| Service Charges                          | 11,870              | 22,181                | 12,430               | 12,554                |
| Other Revenue                            | 103,195             | 325,212               | 94,980               | 96,243                |
| F&PCRF                                   | 90,129              | -                     | -                    | -                     |
| Reimbursement from Other Funds           | 1,758,302           | 1,975,278             | 1,975,278            | 2,054,289             |
| BAB Subsidy                              | 22,919              | 25,242                | 22,918               | 21,977                |
| <b>Total Operating Revenues</b>          | <b>55,669,760</b>   | <b>58,724,490</b>     | <b>56,474,004</b>    | <b>63,593,605</b>     |
| <b>Operating Expenses</b>                |                     |                       |                      |                       |
| Personnel Services                       | 4,516,786           | 5,597,973             | 5,597,973            | 6,072,152             |
| Purchase of Power                        | 31,606,026          | 35,508,955            | 34,708,955           | 40,016,327            |
| Contracted Services                      | 1,653,322           | 2,450,248             | 2,450,248            | 2,937,169             |
| Materials and Supplies                   | 1,314,944           | 1,071,853             | 1,061,853            | 1,069,953             |
| Other Charges                            | 2,734,488           | 3,208,936             | 3,220,109            | 3,621,075             |
| Franchise Fee                            | 3,615,626           | 3,668,878             | 3,668,878            | 4,735,677             |
| Debt Service                             | 2,890,961           | 3,421,309             | 3,421,309            | 4,031,194             |
| <b>Total Operating Expenses</b>          | <b>48,332,153</b>   | <b>54,928,152</b>     | <b>54,129,325</b>    | <b>62,483,547</b>     |
| <b>One-Time Expenses</b>                 |                     |                       |                      |                       |
| One-Time Operating Transfers             | -                   | -                     | -                    | -                     |
| Capital Outlay                           | 638,272             | 765,000               | 665,000              | 809,310               |
| Transfer to Capital Reserves             | 6,400,000           | 2,300,000             | 2,000,000            | -                     |
| <b>Total One-Time Expenses</b>           | <b>7,038,272</b>    | <b>3,065,000</b>      | <b>2,665,000</b>     | <b>809,310</b>        |
| <b>Total Expenses</b>                    | <b>55,370,426</b>   | <b>57,993,152</b>     | <b>56,794,325</b>    | <b>63,292,857</b>     |
| <b>Ending Fund Balance</b>               | <b>9,837,066</b>    | <b>9,803,849</b>      | <b>8,752,191</b>     | <b>9,052,939</b>      |
| <b>Reserve-Rate Stabilization</b>        | <b>764,555</b>      | <b>-</b>              | <b>-</b>             | <b>-</b>              |
| <b>Ending Unreserved Fund Balance</b>    | <b>9,072,511</b>    | <b>9,803,849</b>      | <b>8,752,191</b>     | <b>9,052,939</b>      |
| <b>Fund Balance in Days of Operation</b> | <b>73.04</b>        | <b>68.85</b>          | <b>62.44</b>         | <b>56.44</b>          |

# CITY OF SAN MARCOS

## 2017-18 ANNUAL BUDGET

### ELECTRIC UTILITY FUND

|                                | Actual<br>2015/2016 | Approved<br>2016/2017 | Revised<br>2016/2017 | Proposed<br>2017/2018 |
|--------------------------------|---------------------|-----------------------|----------------------|-----------------------|
| <b>Conservation</b>            |                     |                       |                      |                       |
| Personnel Services             | 90,675              | 97,496                | 97,496               | 179,540               |
| Contracted Services            | 104,178             | 150,762               | 150,762              | 150,762               |
| Materials and Supplies         | 5,459               | 28,639                | 28,639               | 28,639                |
| Other Charges                  | 25                  | 5,458                 | 5,458                | 5,458                 |
| Capital Outlay                 | -                   | -                     | -                    | -                     |
| Total                          | 200,336             | 282,355               | 282,355              | 364,399               |
| <b>Meter Operations</b>        |                     |                       |                      |                       |
| Personnel Services             | 734,006             | 926,256               | 926,256              | 983,051               |
| Contracted Services            | 58,872              | 119,209               | 119,209              | 86,505                |
| Materials and Supplies         | 43,278              | 68,382                | 68,382               | 58,182                |
| Other Charges                  | 15,904              | 24,730                | 24,730               | 34,465                |
| Capital Outlay                 | 291,112             | 330,000               | 330,000              | 310,000               |
| Total                          | 1,143,172           | 1,468,577             | 1,468,577            | 1,472,203             |
| <b>Administration</b>          |                     |                       |                      |                       |
| Personnel Services             | 740,750             | 852,266               | 852,266              | 956,049               |
| Contracted Services            | 108,181             | 269,006               | 269,006              | 389,148               |
| Materials and Supplies         | 9,740               | 19,755                | 19,755               | 23,855                |
| Other Charges                  | 15,681              | 57,915                | 57,915               | 59,415                |
| Capital Outlay                 | 10,197              | -                     | -                    | 30,000                |
| Total                          | 884,549             | 1,198,942             | 1,198,942            | 1,458,467             |
| <b>Maintenance</b>             |                     |                       |                      |                       |
| Personnel Services             | 1,615,339           | 2,123,891             | 2,123,891            | 2,245,897             |
| Contracted Services            | 333,077             | 394,664               | 394,664              | 664,389               |
| Materials and Supplies         | 1,188,555           | 850,847               | 850,847              | 850,847               |
| Other Charges                  | 57,361              | 62,890                | 62,890               | 70,890                |
| Capital Outlay                 | 286,963             | 285,000               | 285,000              | 388,000               |
| Total                          | 3,481,296           | 3,717,292             | 3,717,292            | 4,220,023             |
| <b>Utility Business Office</b> |                     |                       |                      |                       |
| Personnel Services             | 926,279             | 1,035,289             | 1,035,289            | 1,081,047             |
| Contracted Services            | 274,614             | 389,342               | 389,342              | 401,742               |
| Materials and Supplies         | 35,561              | 52,680                | 52,680               | 52,680                |
| Other Charges                  | 5,912               | 22,075                | 22,075               | 21,125                |
| Capital Outlay                 | -                   | -                     | -                    | -                     |
| Total                          | 1,242,366           | 1,499,386             | 1,499,386            | 1,556,594             |

**CITY OF SAN MARCOS**  
**2017-18 ANNUAL BUDGET**  
**ELECTRIC UTILITY FUND**

|   | Actual<br>2015/2016 | Approved<br>2016/2017 | Revised<br>2016/2017 | Proposed<br>2017/2018 |
|---|---------------------|-----------------------|----------------------|-----------------------|
| <b>Public Services Administration</b>       |                     |                       |                      |                       |
| Personnel Services                          | 395,234             | 450,615               | 450,615              | 506,994               |
| Contracted Services                         | 116,795             | 176,611               | 176,611              | 150,101               |
| Materials and Supplies                      | 9,118               | 6,350                 | 6,350                | 10,550                |
| Other Charges                               | 15,856              | 23,792                | 23,792               | 25,792                |
| Capital Outlay                              | -                   | 100,000               | 100,000              | 31,310                |
| Total                                       | 537,004             | 757,368               | 757,368              | 724,747               |
| <b>Special Services</b>                     |                     |                       |                      |                       |
| Personnel Services                          | 14,504              | 112,160               | 112,160              | 119,574               |
| Purchase Power                              | 31,606,026          | 35,508,955            | 34,708,955           | 40,016,327            |
| Contracted Services                         | 657,606             | 950,654               | 950,654              | 1,094,522             |
| Materials and Supplies                      | 23,232              | 45,200                | 35,200               | 45,200                |
| Other Charges                               | 2,623,749           | 3,012,076             | 3,023,249            | 3,403,930             |
| Franchise Fee                               | 3,615,626           | 3,668,878             | 3,668,878            | 4,735,677             |
| Operating Transfers                         | -                   | -                     | -                    | -                     |
| Capital Outlay                              | 50,000              | 50,000                | 50,000               | 50,000                |
| Transfer to Capital Reserves                | 6,400,000           | 2,300,000             | 2,300,000            | -                     |
| Rate Stabilization                          | -                   | -                     | -                    | -                     |
| Total                                       | 44,990,742          | 45,647,923            | 44,849,096           | 49,465,230            |
| <b>Debt Service</b>                         |                     |                       |                      |                       |
| Principal Payments                          | 1,295,000           | 1,630,000             | 1,630,000            | 2,315,000             |
| Interest Payments                           | 1,593,389           | 1,778,809             | 1,778,809            | 1,702,444             |
| Fiscal Agent Fees                           | 2,572               | 12,500                | 12,500               | 13,750                |
| Total                                       | 2,890,961           | 3,421,309             | 3,421,309            | 4,031,194             |
| <b>Total Electric Utility Fund Expenses</b> |                     |                       |                      |                       |
|   | 55,370,426          | 57,993,152            | 57,194,325           | 63,292,857            |
| <b>Summary of Expenses by Department</b>    |                     |                       |                      |                       |
| Conservation                                | 200,336             | 282,355               | 282,355              | 364,399               |
| Meter Operations                            | 1,143,172           | 1,468,577             | 1,468,577            | 1,472,203             |
| Administration                              | 884,549             | 1,198,942             | 1,198,942            | 1,458,467             |
| Maintenance                                 | 3,481,296           | 3,717,292             | 3,717,292            | 4,220,023             |
| Utility Business Office                     | 1,242,366           | 1,499,386             | 1,499,386            | 1,556,594             |
| Public Services Administration              | 537,004             | 757,368               | 757,368              | 724,747               |
| Special Services                            | 44,990,742          | 45,647,923            | 44,849,096           | 49,465,230            |
| Debt Service                                | 2,890,961           | 3,421,309             | 3,421,309            | 4,031,194             |
| <b>Total Electric Utility Fund Expenses</b> |                     |                       |                      |                       |
|   | 55,370,426          | 57,993,152            | 57,194,325           | 63,292,857            |

| <b>Department Detail</b>            | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|-------------------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>Electric Utility Fund</b>        |                   |                                 |                      |                     |                |
| <b>21006316 - Administration</b>    |                   |                                 |                      |                     |                |
| 50005 SALARIES                      | 508,023           | 587,404                         | 587,404              | 661,640             | 12.6%          |
| 50010 OVERTIME                      | 12,676            | 13,972                          | 13,972               | 14,391              | 3.0%           |
| 50011 OVERTIME-FLOOD                | -                 | -                               | -                    | 0                   | 100.0%         |
| 50015 LONGEVITY PAY                 | 2,608             | 2,956                           | 2,956                | 2,419               | -18.2%         |
| 50040 CAR ALLOWANCE                 | 2,349             | 2,400                           | 2,400                | 2,400               | 0.0%           |
| 50050 CITY MEDICARE                 | 7,242             | 8,798                           | 8,798                | 9,873               | 12.2%          |
| 50055 CITY FICA                     | 30,947            | 36,885                          | 36,885               | 41,173              | 11.6%          |
| 50060 CITY TMRS                     | 93,804            | 106,710                         | 106,710              | 119,795             | 12.3%          |
| 50065 CITY HEALTH INSURANCE         | 80,895            | 87,281                          | 87,281               | 95,027              | 8.9%           |
| 50070 WORKMAN'S COMPENSATION        | 2,207             | 5,860                           | 5,860                | 9,331               | 59.2%          |
| <b>Total Personnel Services</b>     | <b>740,750</b>    | <b>852,266</b>                  | <b>852,266</b>       | <b>956,049</b>      | <b>12.2%</b>   |
| 52095 PRINTING & PUBLICATIONS       | 98                | 1,500                           | 1,500                | 1,500               | 0.0%           |
| 52105 COMMUNICATIONS/TELEPHONE      | 19,289            | 17,906                          | 17,906               | 18,028              | 0.7%           |
| 52230 PROFESSIONAL SERVICES         | 28,697            | 240,800                         | 240,800              | 345,800             | 43.6%          |
| 52305 CONTRACTED SERVICES           | 59,770            | 2,300                           | 2,300                | 17,320              | 653.0%         |
| 52390 MAINT CONTRACT-OFFICE EQUIP   | 327               | 6,500                           | 6,500                | 6,500               | 0.0%           |
| <b>Total Contracted Services</b>    | <b>108,181</b>    | <b>269,006</b>                  | <b>269,006</b>       | <b>389,148</b>      | <b>44.7%</b>   |
| 53040 FUEL ONLY                     | 1,586             | 1,729                           | 1,729                | 1,729               | 0.0%           |
| 53045 SUPPLIES-OTHER                | 3,523             | 8,600                           | 8,600                | 6,000               | -30.2%         |
| 53070 SUPPLIES-OFFICE               | 677               | 1,000                           | 1,000                | 1,000               | 0.0%           |
| 53095 SUPPLIES-COMPUTERS            | 90                | 2,400                           | 2,400                | 7,400               | 208.3%         |
| 53105 POSTAGE                       | 1                 | 250                             | 250                  | 250                 | 0.0%           |
| 53145 REPAIRS-VEHICLES & EQUIP/LUBE | 2,863             | 3,276                           | 3,276                | 3,276               | 0.0%           |
| 53160 UNIFORMS                      | 1,000             | 2,500                           | 2,500                | 4,200               | 68.0%          |
| <b>Total Materials and Supplies</b> | <b>9,740</b>      | <b>19,755</b>                   | <b>19,755</b>        | <b>23,855</b>       | <b>20.8%</b>   |
| 54050 DUES & SUBSCRIPTIONS          | 7,584             | 26,000                          | 26,000               | 26,000              | 0.0%           |
| 54180 PROFESSIONAL DEVELOPMENT      | 2,389             | 16,645                          | 16,645               | 18,145              | 9.0%           |
| 54185 MEALS                         | 244               | 3,000                           | 3,000                | 3,000               | 0.0%           |
| 54190 TRAVEL                        | 3,205             | 10,670                          | 10,670               | 10,670              | 0.0%           |
| 54455 SAFETY ITEMS                  | 140               | 1,600                           | 1,600                | 1,600               | 0.0%           |
| 59201 AIRPORT NON CAP EXPENSES      | 2,118             | -                               | -                    | 0                   | 100.0%         |
| <b>Total Other Charges</b>          | <b>15,681</b>     | <b>57,915</b>                   | <b>57,915</b>        | <b>59,415</b>       | <b>2.6%</b>    |
| 60130 NEW/REPLACEMENT VEHICLE       | 0                 | 0                               | 0                    | 30,000              | 100.0%         |
| 60125 EQUIPMENT                     | 10,197            | -                               | -                    | -                   | 0.0%           |
| <b>Total Capital Outlay</b>         | <b>10,197</b>     | <b>-</b>                        | <b>-</b>             | <b>30,000</b>       | <b>100.0%</b>  |
| <b>Total Administration</b>         | <b>884,549</b>    | <b>1,198,942</b>                | <b>1,198,942</b>     | <b>1,458,467</b>    | <b>21.6%</b>   |

| <b>Department Detail</b>            | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|-------------------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>Electric Utility Fund</b>        |                   |                                 |                      |                     |                |
| <b>21006317 - Conservation</b>      |                   |                                 |                      |                     |                |
| 50005 SALARIES                      | 69,286            | 58,926                          | 58,926               | 123,406             | 109.4%         |
| 50010 OVERTIME                      | -                 | 2,536                           | 2,536                | 3,641               | 43.6%          |
| 50015 LONGEVITY PAY                 | 456               | 1,008                           | 1,008                | 1,104               | 9.5%           |
| 50050 CITY MEDICARE                 | 831               | 906                             | 906                  | 1,858               | 105.1%         |
| 50055 CITY FICA                     | 3,551             | 3,873                           | 3,873                | 7,946               | 105.1%         |
| 50059 CITY TMRS-OPEB YE ADJ         | -                 | -                               | -                    | -                   | 0.0%           |
| 50060 CITY TMRS                     | 10,404            | 11,030                          | 11,030               | 22,629              | 105.2%         |
| 50065 CITY HEALTH INSURANCE         | 6,089             | 19,113                          | 19,113               | 18,755              | -1.9%          |
| 50070 WORKMAN'S COMPENSATION        | 57                | 104                             | 104                  | 201                 | 93.3%          |
| <b>Total Personnel Services</b>     | <b>90,675</b>     | <b>97,496</b>                   | <b>97,496</b>        | <b>179,540</b>      | <b>84.2%</b>   |
| 52095 PRINTING & PUBLICATIONS       | -                 | 5,000                           | 5,000                | 5,000               | 0.0%           |
| 52100 EFFICIENCY INCENTIVES         | 103,878           | 133,224                         | 133,224              | 133,224             | 0.0%           |
| 52105 COMMUNICATIONS/TELEPHONE      | 300               | 538                             | 538                  | 538                 | 0.0%           |
| 52230 PROFESSIONAL SERVICES         | -                 | 12,000                          | 12,000               | 12,000              | 0.0%           |
| <b>Total Contracted Services</b>    | <b>104,178</b>    | <b>150,762</b>                  | <b>150,762</b>       | <b>150,762</b>      | <b>0.0%</b>    |
| 53040 FUEL ONLY                     | 120               | 5,304                           | 5,304                | 5,304               | 0.0%           |
| 53045 SUPPLIES-OTHER                | 4,316             | 5,000                           | 5,000                | 5,000               | 0.0%           |
| 53070 SUPPLIES-OFFICE               | -                 | 250                             | 250                  | 250                 | 0.0%           |
| 53085 SUPPLIES-ENERGY EFFICIENCY    | 515               | 15,000                          | 15,000               | 15,000              | 0.0%           |
| 53095 SUPPLIES-COMPUTERS            | -                 | 1,000                           | 1,000                | 1,000               | 0.0%           |
| 53105 POSTAGE                       | 11                | 1,000                           | 1,000                | 1,000               | 0.0%           |
| 53145 REPAIRS-VEHICLES & EQUIP/LUBE | 497               | 1,085                           | 1,085                | 1,085               | 0.0%           |
| <b>Total Materials and Supplies</b> | <b>5,459</b>      | <b>28,639</b>                   | <b>28,639</b>        | <b>28,639</b>       | <b>0.0%</b>    |
| 54050 DUES & SUBSCRIPTIONS          | 25                | 178                             | 178                  | 178                 | 0.0%           |
| 54180 PROFESSIONAL DEVELOPMENT      | -                 | 1,750                           | 1,750                | 1,750               | 0.0%           |
| 54185 MEALS                         | -                 | 430                             | 430                  | 430                 | 0.0%           |
| 54190 TRAVEL                        | -                 | 2,600                           | 2,600                | 2,600               | 0.0%           |
| 54455 SAFETY ITEMS                  | -                 | 500                             | 500                  | 500                 | 0.0%           |
| <b>Total Other Charges</b>          | <b>25</b>         | <b>5,458</b>                    | <b>5,458</b>         | <b>5,458</b>        | <b>0.0%</b>    |
| <b>Total Conservation</b>           | <b>200,336</b>    | <b>282,355</b>                  | <b>282,355</b>       | <b>364,399</b>      | <b>29.1%</b>   |

| <b>Department Detail</b>            | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|-------------------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>Electric Utility Fund</b>        |                   |                                 |                      |                     |                |
| <b>21006318 - Meter Operations</b>  |                   |                                 |                      |                     |                |
| 50005 SALARIES                      | 463,186           | 592,862                         | 592,862              | 632,029             | 6.6%           |
| 50010 OVERTIME                      | 47,165            | 48,371                          | 48,371               | 49,822              | 3.0%           |
| 50011 OVERTIME-FLOOD                | -                 | -                               | -                    | 0                   | 100.0%         |
| 50015 LONGEVITY PAY                 | 4,872             | 4,708                           | 4,708                | 4,624               | -1.8%          |
| 50050 CITY MEDICARE                 | 7,049             | 9,111                           | 9,111                | 9,953               | 9.2%           |
| 50055 CITY FICA                     | 30,140            | 38,955                          | 38,955               | 42,561              | 9.3%           |
| 50060 CITY TMRS                     | 91,755            | 110,946                         | 110,946              | 121,213             | 9.3%           |
| 50065 CITY HEALTH INSURANCE         | 88,256            | 110,854                         | 110,854              | 112,533             | 1.5%           |
| 50070 WORKMAN'S COMPENSATION        | 1,584             | 10,448                          | 10,448               | 10,316              | -1.3%          |
| <b>Total Personnel Services</b>     | <b>734,006</b>    | <b>926,256</b>                  | <b>926,256</b>       | <b>983,051</b>      | <b>6.1%</b>    |
| 52095 PRINTING & PUBLICATIONS       | 469               | -                               | -                    | 0                   | 100.0%         |
| 52105 COMMUNICATIONS/TELEPHONE      | 18,595            | 22,259                          | 22,259               | 26,705              | 20.0%          |
| 52230 PROFESSIONAL SERVICES         | 3,741             | 64,250                          | 64,250               | 23,000              | -64.2%         |
| 52305 CONTRACTED SERVICES           | 36,068            | 32,700                          | 32,700               | 36,800              | 12.5%          |
| <b>Total Contracted Services</b>    | <b>58,872</b>     | <b>119,209</b>                  | <b>119,209</b>       | <b>86,505</b>       | <b>-27.4%</b>  |
| 53005 MATERIALS-MAINTENANCE         | 8,962             | 16,000                          | 16,000               | 16,000              | 0.0%           |
| 53040 FUEL ONLY                     | 9,126             | 11,797                          | 11,797               | 11,797              | 0.0%           |
| 53045 SUPPLIES-OTHER                | 4,987             | 8,000                           | 8,000                | 8,000               | 0.0%           |
| 53070 SUPPLIES-OFFICE               | 197               | -                               | -                    | -                   | 0.0%           |
| 53090 SUPPLIES-AMI                  | 1,949             | 7,000                           | 7,000                | 7,000               | 0.0%           |
| 53095 SUPPLIES-COMPUTERS            | 4,367             | 10,200                          | 10,200               | -                   | -100.0%        |
| 53105 POSTAGE                       | 1,064             | 1,000                           | 1,000                | 1,000               | 0.0%           |
| 53145 REPAIRS-VEHICLES & EQUIP/LUBE | 8,363             | 6,594                           | 6,594                | 6,594               | 0.0%           |
| 53160 UNIFORMS                      | 4,265             | 7,791                           | 7,791                | 7,791               | 0.0%           |
| <b>Total Materials and Supplies</b> | <b>43,278</b>     | <b>68,382</b>                   | <b>68,382</b>        | <b>58,182</b>       | <b>-14.9%</b>  |
| 54050 DUES & SUBSCRIPTIONS          | -                 | -                               | -                    | -                   | 0.0%           |
| 54180 PROFESSIONAL DEVELOPMENT      | 5,198             | 14,230                          | 14,230               | 18,365              | 29.1%          |
| 54185 MEALS                         | 1,144             | 1,575                           | 1,575                | 2,000               | 27.0%          |
| 54190 TRAVEL                        | 6,753             | 5,925                           | 5,925                | 11,100              | 87.3%          |
| 54455 SAFETY ITEMS                  | 2,808             | 3,000                           | 3,000                | 3,000               | 0.0%           |
| <b>Total Other Charges</b>          | <b>15,904</b>     | <b>24,730</b>                   | <b>24,730</b>        | <b>34,465</b>       | <b>39.4%</b>   |
| 60125 EQUIPMENT                     | -                 | 30,000                          | 30,000               | 10,000              | -66.7%         |
| 60130 NEW/REPLACEMENT VEHICLE       | 76,982            | -                               | -                    | -                   | 0.0%           |
| 53008 MATERIALS-METERS              | 214,130           | 300,000                         | 300,000              | 300,000             | 0.0%           |
| <b>Total Capital Outlay</b>         | <b>291,112</b>    | <b>330,000</b>                  | <b>330,000</b>       | <b>310,000</b>      | <b>-6.1%</b>   |
| <b>Total Meter Operations</b>       | <b>1,143,172</b>  | <b>1,468,577</b>                | <b>1,468,577</b>     | <b>1,472,203</b>    | <b>0.2%</b>    |

| <b>Department Detail</b>            | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|-------------------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>Electric Utility Fund</b>        |                   |                                 |                      |                     |                |
| <b>21006319 - Maintenance</b>       |                   |                                 |                      |                     |                |
| 50005 SALARIES                      | 1,059,727         | 1,326,104                       | 1,326,104            | 1,368,016           | 3.2%           |
| 50006 WORKMAN'S COMP-SALARIES REIMB | (10,811)          | -                               | -                    | 0                   | 100.0%         |
| 50010 OVERTIME                      | 102,689           | 163,464                         | 163,464              | 226,466             | 38.5%          |
| 50011 OVERTIME-FLOOD                | -                 | -                               | -                    | 0                   | 100.0%         |
| 50015 LONGEVITY PAY                 | 5,736             | 6,252                           | 6,252                | 5,204               | -16.8%         |
| 50050 CITY MEDICARE                 | 16,147            | 21,946                          | 21,946               | 23,197              | 5.7%           |
| 50055 CITY FICA                     | 69,041            | 93,834                          | 93,834               | 99,182              | 5.7%           |
| 50060 CITY TMRS                     | 208,112           | 267,239                         | 267,239              | 282,465             | 5.7%           |
| 50065 CITY HEALTH INSURANCE         | 158,602           | 219,796                         | 219,796              | 215,688             | -1.9%          |
| 50070 WORKMAN'S COMPENSATION        | 6,095             | 25,257                          | 25,257               | 25,679              | 1.7%           |
| <b>Total Personnel Services</b>     | <b>1,615,339</b>  | <b>2,123,891</b>                | <b>2,123,891</b>     | <b>2,245,897</b>    | <b>5.7%</b>    |
| 52095 PRINTING & PUBLICATIONS       | 276               | -                               | -                    | 0                   | 100.0%         |
| 52035 DAMAGES                       | -                 | 5,500                           | 5,500                | 5,500               | 0.0%           |
| 52105 COMMUNICATIONS/TELEPHONE      | 12,921            | 14,584                          | 14,584               | 14,584              | 0.0%           |
| 52230 PROFESSIONAL SERVICES         | 480               | -                               | -                    | 35,000              | 100.0%         |
| 52305 CONTRACTED SERVICES           | 319,399           | 374,580                         | 374,580              | 609,305             | 62.7%          |
| <b>Total Contracted Services</b>    | <b>333,077</b>    | <b>394,664</b>                  | <b>394,664</b>       | <b>664,389</b>      | <b>68.3%</b>   |
| 53005 MATERIALS-MAINTENANCE         | 112,440           | 100,000                         | 100,000              | 200,000             | 100.0%         |
| 53006 MATERIALS-CUSTOMER EXT        | 894,037           | 550,000                         | 550,000              | 350,000             | -36.4%         |
| 53007 MATERIALS-STREET LIGHTING     | 9,254             | -                               | -                    | 0                   | 100.0%         |
| 53009 MATERIALS-TRANSFORMERS        | 123               | -                               | -                    | 0                   | 100.0%         |
| 53040 FUEL ONLY                     | 22,571            | 44,975                          | 44,975               | 44,975              | 0.0%           |
| 53045 SUPPLIES-OTHER                | 55,274            | 40,000                          | 40,000               | 40,000              | 0.0%           |
| 53046 SUPPLIES - TOOLS              | 0                 | 0                               | 0                    | 100,000             | 100.0%         |
| 53070 SUPPLIES-OFFICE               | 1,952             | -                               | -                    | 0                   | 100.0%         |
| 53095 SUPPLIES-COMPUTERS            | 4,063             | 3,800                           | 3,800                | 3,800               | 0.0%           |
| 53145 REPAIRS-VEHICLES & EQUIP/LUBE | 67,386            | 84,375                          | 84,375               | 84,375              | 0.0%           |
| 53105 POSTAGE                       | 3                 | -                               | -                    | 0                   | 100.0%         |
| 53160 UNIFORMS                      | 21,454            | 27,697                          | 27,697               | 27,697              | 0.0%           |
| <b>Total Materials and Supplies</b> | <b>1,188,555</b>  | <b>850,847</b>                  | <b>850,847</b>       | <b>850,847</b>      | <b>0.0%</b>    |
| 54050 DUES & SUBSCRIPTIONS          | 99                | 350                             | 350                  | 350                 | 0.0%           |
| 54180 PROFESSIONAL DEVELOPMENT      | 12,034            | 15,900                          | 15,900               | 23,900              | 50.3%          |
| 54185 MEALS                         | 1,034             | 1,560                           | 1,560                | 1,560               | 0.0%           |
| 54190 TRAVEL                        | 5,277             | 8,580                           | 8,580                | 8,580               | 0.0%           |
| 54455 SAFETY ITEMS                  | 38,917            | 36,500                          | 36,500               | 36,500              | 0.0%           |
| <b>Total Other Charges</b>          | <b>57,361</b>     | <b>62,890</b>                   | <b>62,890</b>        | <b>70,890</b>       | <b>12.7%</b>   |
| 60125 EQUIPMENT                     | 146,100           | 60,000                          | 60,000               | 193,000             | 221.7%         |
| 60130 NEW/REPLACEMENT VEHICLE       | 140,863           | 225,000                         | 225,000              | 195,000             | -13.3%         |
| <b>Total Capital Outlay</b>         | <b>286,963</b>    | <b>285,000</b>                  | <b>285,000</b>       | <b>388,000</b>      | <b>36.1%</b>   |
| <b>Total Maintenance</b>            | <b>3,481,296</b>  | <b>3,717,292</b>                | <b>3,717,292</b>     | <b>4,220,023</b>    | <b>13.5%</b>   |

| <b>Department Detail</b>                  | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|---|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>Electric Utility Fund</b>              |                   |                                 |                      |                     |                |
| <b>21006320 - Utility Business Office</b> |                   |                                 |                      |                     |                |
| 50005 SALARIES                            | 629,971           | 678,371                         | 678,371              | 715,957             | 5.5%           |
| 50010 OVERTIME                            | 11,995            | 25,803                          | 25,803               | 26,576              | 3.0%           |
| 50011 OVERTIME-FLOOD                      | -                 | -                               | -                    | -                   | 0.0%           |
| 50015 LONGEVITY PAY                       | 6,488             | 6,376                           | 6,376                | 6,992               | 9.7%           |
| 50050 CITY MEDICARE                       | 9,031             | 10,303                          | 10,303               | 10,867              | 5.5%           |
| 50055 CITY FICA                           | 38,617            | 44,054                          | 44,054               | 46,470              | 5.5%           |
| 50060 CITY TMRS                           | 115,757           | 125,464                         | 125,464              | 132,346             | 5.5%           |
| 50065 CITY HEALTH INSURANCE               | 113,672           | 143,345                         | 143,345              | 140,666             | -1.9%          |
| 50070 WORKMAN'S COMPENSATION              | 748               | 1,573                           | 1,573                | 1,174               | -25.4%         |
| <b>Total Personnel Services</b>           | <b>926,279</b>    | <b>1,035,289</b>                | <b>1,035,289</b>     | <b>1,081,047</b>    | <b>4.4%</b>    |
| 52095 PRINTING & PUBLICATIONS             | 164,504           | 230,419                         | 230,419              | 230,419             | 0.0%           |
| 52105 COMMUNICATIONS/TELEPHONE            | 2,452             | 2,801                           | 2,801                | 2,801               | 0.0%           |
| 52230 PROFESSIONAL SERVICES               | 46,649            | 67,589                          | 67,589               | 67,989              | 0.6%           |
| 52390 MAINT CONTRACT-OFFICE EQUIP         | 1,300             | 4,700                           | 4,700                | 4,700               | 0.0%           |
| 52395 SOFTWARE LIC & MAINTENANCE          | 59,574            | 83,833                          | 83,833               | 95,833              | 14.3%          |
| 53040 FUEL ONLY                           | 134               | -                               | -                    | -                   | 0.0%           |
| <b>Total Contracted Services</b>          | <b>274,614</b>    | <b>389,342</b>                  | <b>389,342</b>       | <b>401,742</b>      | <b>3.2%</b>    |
| 53045 SUPPLIES-OTHER                      | 13,461            | 20,475                          | 20,475               | 20,475              | 0.0%           |
| 53070 SUPPLIES-OFFICE                     | 17,692            | 22,515                          | 22,515               | 22,515              | 0.0%           |
| 53105 POSTAGE                             | 4,408             | 9,690                           | 9,690                | 9,690               | 0.0%           |
| <b>Total Materials and Supplies</b>       | <b>35,561</b>     | <b>52,680</b>                   | <b>52,680</b>        | <b>52,680</b>       | <b>0.0%</b>    |
| 54050 DUES & SUBSCRIPTIONS                | -                 | 200                             | 200                  | 200                 | 0.0%           |
| 54180 PROFESSIONAL DEVELOPMENT            | (121)             | 9,250                           | 9,250                | 8,950               | -3.2%          |
| 54185 MEALS                               | 492               | 2,240                           | 2,240                | 2,090               | -6.7%          |
| 54190 TRAVEL                              | 5,541             | 10,385                          | 10,385               | 9,885               | -4.8%          |
| <b>Total Other Charges</b>                | <b>5,912</b>      | <b>22,075</b>                   | <b>22,075</b>        | <b>21,125</b>       | <b>-4.3%</b>   |
| <b>Total Utility Business Office</b>      | <b>1,242,366</b>  | <b>1,499,386</b>                | <b>1,499,386</b>     | <b>1,556,594</b>    | <b>3.8%</b>    |

| <b>Department Detail</b>                | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|---|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>Electric Utility Fund</b>            |                   |                                 |                      |                     |                |
| <b>21006315 - Public Services Admin</b> |                   |                                 |                      |                     |                |
| 50005 SALARIES                          | 238,790           | 329,208                         | 329,208              | 367,656             | 11.7%          |
| 50070 WORKMAN'S COMPENSATION            | 353               | 577                             | 577                  | 602                 | 4.3%           |
| 50010 OVERTIME                          | -                 | -                               | -                    | -                   | 0.0%           |
| 50050 CITY MEDICARE                     | 3,486             | 4,847                           | 4,847                | 5,404               | 11.5%          |
| 50055 CITY FICA                         | 11,060            | 16,328                          | 16,328               | 18,259              | 11.8%          |
| 50060 CITY TMRS                         | 119,706           | 58,281                          | 58,281               | 65,060              | 11.6%          |
| 50061 CITY PARS                         | 18                | -                               | -                    | -                   | 0.0%           |
| 50065 CITY HEALTH INSURANCE             | 16,948            | 36,314                          | 36,314               | 45,013              | 24.0%          |
| 50015 LONGEVITY PAY                     | 764               | 860                             | 860                  | 800                 | -7.0%          |
| 50040 CAR ALLOWANCE                     | 4,110             | 4,200                           | 4,200                | 4,200               | 0.0%           |
| <b>Total Personnel Services</b>         | <b>395,234</b>    | <b>450,615</b>                  | <b>450,615</b>       | <b>506,994</b>      | <b>12.5%</b>   |
| 52105 COMMUNICATIONS/TELEPHONE          | 3,984             | 4,611                           | 4,611                | 4,611               | 0.0%           |
| 52230 PROFESSIONAL SERVICES             | 34,828            | 62,000                          | 62,000               | 135,490             | 118.5%         |
| 52305 CONTRACTED SERVICES               | 77,983            | 110,000                         | 110,000              | 10,000              | -90.9%         |
| <b>Total Contracted Services</b>        | <b>116,795</b>    | <b>176,611</b>                  | <b>176,611</b>       | <b>150,101</b>      | <b>-15.0%</b>  |
| 53045 SUPPLIES-OTHER                    | 50                | 1,500                           | 1,500                | 1,500               | 0.0%           |
| 53070 SUPPLIES-OFFICE                   | 1,087             | 500                             | 500                  | 500                 | 0.0%           |
| 53095 SUPPLIES-COMPUTERS                | 3,934             | 4,200                           | 4,200                | 7,200               | 71.4%          |
| 53105 POSTAGE                           | 1                 | 150                             | 150                  | 150                 | 0.0%           |
| 53145 REPAIRS-VEHICLES & EQUIP/LUBE     | 4,047             | -                               | -                    | 0                   | 100.0%         |
| 53160 UNIFORMS                          | 0                 | 0                               | 0                    | 1,200               | 100.0%         |
| <b>Total Materials and Supplies</b>     | <b>9,118</b>      | <b>6,350</b>                    | <b>6,350</b>         | <b>10,550</b>       | <b>66.1%</b>   |
| 54050 DUES & SUBSCRIPTIONS              | 108               | 1,692                           | 1,692                | 1,692               | 0.0%           |
| 54180 PROFESSIONAL DEVELOPMENT          | 12,153            | 17,700                          | 17,700               | 19,200              | 8.5%           |
| 54185 MEALS                             | 587               | 900                             | 900                  | 900                 | 0.0%           |
| 54190 TRAVEL                            | 3,009             | 3,500                           | 3,500                | 3,500               | 0.0%           |
| 54455 SAFETY ITEMS                      | 0                 | 0                               | 0                    | 500                 | 100.0%         |
| <b>Total Other Charges</b>              | <b>15,856</b>     | <b>23,792</b>                   | <b>23,792</b>        | <b>25,792</b>       | <b>8.4%</b>    |
| 60125 EQUIPMENT                         | -                 | 100,000                         | 100,000              | 31,310              | -68.7%         |
| <b>Total Capital Outlay</b>             | <b>-</b>          | <b>100,000</b>                  | <b>100,000</b>       | <b>31,310</b>       | <b>-68.7%</b>  |
| <b>Total Public Services Admin</b>      | <b>537,004</b>    | <b>757,368</b>                  | <b>757,368</b>       | <b>724,747</b>      | <b>-4.3%</b>   |

## Department Detail

### Electric Utility Fund

#### 21006322 - Special Services

|                                     | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|-------------------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| 50045 UNEMP COMP & TERM LEAVE       | 14,504            | 22,619                          | 22,619               | 22,619              | 0.0%           |
| 50075 MARKET-MERIT: NON-CIVIL SRVC  | -                 | 89,542                          | 89,542               | 96,955              | 8.3%           |
| <b>Total Personnel Services</b>     | <b>14,504</b>     | <b>112,160</b>                  | <b>112,160</b>       | <b>119,574</b>      | <b>6.6%</b>    |
| 52005 POWER COSTS-FUEL              | 22,948,302        | 26,458,833                      | 25,958,833           | 30,357,729          | 14.7%          |
| 52015 POWER COSTS-TRANSMISSION      | 7,153,416         | 6,938,427                       | 6,738,427            | 7,404,925           | 6.7%           |
| 52020 POWER COSTS-ERCOT & OTHER     | 1,388,354         | 2,111,695                       | 2,011,695            | 2,253,673           | 6.7%           |
| 52021 F&PCRF ADJUSTMENT EXP         | 115,954           | -                               | -                    | -                   | 0.0%           |
| <b>Total Purchase of Power</b>      | <b>31,606,026</b> | <b>35,508,955</b>               | <b>34,708,955</b>    | <b>40,016,327</b>   | <b>12.7%</b>   |
| 52025 COPIER RENTAL                 | 8,703             | 15,300                          | 15,300               | 15,300              | 0.0%           |
| 52095 PRINTING & PUBLICATIONS       | 22,705            | 37,507                          | 37,507               | 37,507              | 0.0%           |
| 52105 COMMUNICATIONS/TELEPHONE      | 1,258             | 5,000                           | 5,000                | 5,000               | 0.0%           |
| 52112 VEHICLE/EQUIP FINANCE PYMNTS  | -                 | 100,000                         | 100,000              | 150,000             | 50.0%          |
| 52114 FACILITY UTILITIES            | -                 | 31,000                          | 31,000               | 31,000              | 0.0%           |
| 52145 POWER & LIGHT-PUBLIC SERVICE  | 25,652            | -                               | -                    | 0                   | 100.0%         |
| 52230 PROFESSIONAL SERVICES         | 96,485            | 89,748                          | 89,748               | 89,748              | 0.0%           |
| 52255 GARBAGE-CITY FACILITIES       | 23,155            | 18,335                          | 18,335               | 18,335              | 0.0%           |
| 52260 RECYCLING-CITY FACILITIES     | 11,673            | 12,360                          | 12,360               | 12,360              | 0.0%           |
| 52305 CONTRACTED SERVICES           | -                 | 2,666                           | 2,666                | 2,666               | 0.0%           |
| 52395 SOFTWARE LIC & MAINTENANCE    | 441,010           | 580,674                         | 580,674              | 674,542             | 16.2%          |
| 52535 FACILITY MAINTENANCE          | 1,640             | 58,064                          | 58,064               | 58,064              | 0.0%           |
| 52545 MAINT-ELECTRIC                | 25,325            | -                               | -                    | 0                   | 100.0%         |
| <b>Total Contracted Services</b>    | <b>657,606</b>    | <b>950,654</b>                  | <b>950,654</b>       | <b>1,094,522</b>    | <b>15.1%</b>   |
| 53040 FUEL ONLY                     | -                 | 10,000                          | -                    | 10,000              | 0.0%           |
| 53045 SUPPLIES-OTHER                | 8,692             | 25,000                          | 25,000               | 25,000              | 0.0%           |
| 53070 SUPPLIES-OFFICE               | 4,004             | 8,000                           | 8,000                | 8,000               | 0.0%           |
| 53094 SUPPLIES-COPIER               | 536               | 2,200                           | 2,200                | 2,200               | 0.0%           |
| 53145 REPAIRS-VEHICLES & EQUIP/LUBE | 10,000            | -                               | -                    | 0                   | 100.0%         |
| <b>Total Materials and Supplies</b> | <b>23,232</b>     | <b>45,200</b>                   | <b>35,200</b>        | <b>45,200</b>       | <b>0.0%</b>    |
| 54005 BAD DEBT                      | 238,987           | 406,182                         | 250,000              | 250,000             | -38.5%         |
| 54010 BANK CHARGES                  | 249,081           | 200,000                         | 250,000              | 300,000             | 50.0%          |
| 54035 TUITION REIMB PROGRAM         | 8,981             | 16,000                          | 16,000               | 16,750              | 4.7%           |
| 54065 INSURANCE                     | 185,267           | 250,000                         | 250,000              | 300,000             | 20.0%          |
| 54115 ENERGY ASSISTANCE FUND        | 30,000            | 30,000                          | 30,000               | 30,000              | 0.0%           |
| 54130 ASSESSMENTS CENTER            | -                 | 6,630                           | 6,630                | 6,630               | 0.0%           |
| 54145 TRAINING-SUPERVISORY          | 1,564             | 7,000                           | 7,000                | 7,000               | 0.0%           |
| 54190 TRAVEL                        | 668               | -                               | -                    | 0                   | 100.0%         |
| 54195 ECONOMIC DEVELOPMENT          | 120,000           | 125,000                         | 125,000              | 125,000             | 0.0%           |
| 54204 FUTURE ED INCENTIVE           | -                 | 66,666                          | 66,666               | 66,666              | 0.0%           |
| 54205 SPECIAL ECONOMIC DEVELOPMENT  | 39,820            | 71,333                          | 71,333               | 71,333              | 0.0%           |
| 54272 WEBSITE REDESIGN              | -                 | -                               | -                    | 0                   | 100.0%         |
| 54273 FIREWALL REPLACEMENT          | 18,137            | -                               | -                    | 0                   | 100.0%         |
| 54375 CONTINGENCY                   | -                 | 50,000                          | 50,000               | 50,000              | 0.0%           |
| 54440 ADA EXPENSE                   | 297               | 1,020                           | 1,020                | 1,020               | 0.0%           |
| 54445 CUSTOMER SERVICE/DIVERSITY    | -                 | 3,774                           | 3,774                | 3,774               | 0.0%           |
| 54455 SAFETY ITEMS                  | -                 | -                               | -                    | 0                   | 100.0%         |
| 54460 SAFETY PROGRAM                | 21,409            | 23,250                          | 23,250               | 24,300              | 4.5%           |
| 54465 EMPLOYEE RECOGNITION          | 6,741             | 7,400                           | 7,400                | 7,750               | 4.7%           |
| 54470 EMPLOYEE GROUP ACTIVITIES     | 5,408             | 12,300                          | 12,300               | 12,900              | 4.9%           |
| 55101 SECO LOAN PRINC               | 9,886             | -                               | -                    | 0                   | 100.0%         |
| 55201 SECO INTEREST PAYMENTS        | 2,530             | -                               | -                    | 0                   | 100.0%         |
| 58915 INDIRECT COST/FUND 100        | 1,684,972         | 1,735,521                       | 1,852,876            | 2,130,807           | 22.8%          |
| <b>Total Other Charges</b>          | <b>2,623,749</b>  | <b>3,012,076</b>                | <b>3,023,249</b>     | <b>3,403,930</b>    |                |
| 54015 FRANCHISE FEE                 | 3,615,626         | 3,668,878                       | 3,668,878            | 4,735,677           | 29.1%          |
| <b>Total Franchise Fee</b>          | <b>3,615,626</b>  | <b>3,668,878</b>                | <b>3,668,878</b>     | <b>4,735,677</b>    | <b>29.1%</b>   |

| <b>Department Detail</b>                             | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|--|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>Electric Utility Fund</b>                         |                   |                                 |                      |                     |                |
| <b>Department 240 - Special Services (continued)</b> |                   |                                 |                      |                     |                |
| 58100 OPERATING TRANSFER/FUND 100                    | -                 | -                               | -                    | -                   | 0.0%           |
| 58300 OPERATING TRANSFER/FUND 300                    | -                 | -                               | -                    | -                   | 0.0%           |
| 58515 OPERATING TRANSFER/FUND 515                    | 50,000            | -                               | -                    | -                   | 0.0%           |
| 58004 OP TRANSFER-CAPITAL RESERVES                   | 6,350,000         | 2,300,000                       | 2,300,000            | -                   | -100.0%        |
| <b>Total Operation Transfers</b>                     | 6,400,000         | 2,300,000                       | 2,300,000            | -                   | -100.0%        |
| 60125 EQUIPMENT                                      | -                 | -                               | -                    | -                   | 0.0%           |
| 60205 AC ROUTINE CAPITAL-EQUIP                       | -                 | -                               | -                    | -                   | 0.0%           |
| 58003 OP TRANSFER-CAPITAL MAINT                      | 50,000            | 50,000                          | 50,000               | 50,000              | 0.0%           |
| <b>Total Capital Expenditures</b>                    | 50,000            | 50,000                          | 50,000               | 50,000              | 0.0%           |
| <b>Total Special Services</b>                        | 44,990,742        | 45,647,923                      | 44,849,096           | 49,465,230          | 8.4%           |

**CITY OF SAN MARCOS**  
**2017-18 ANNUAL BUDGET**  
**MUNICIPAL AIRPORT FUND**

|   | Actual<br>2015/2016 | Approved<br>2016/2017 | Revised<br>2016/2017 | Proposed<br>2017/2018 |
|---|---------------------|-----------------------|----------------------|-----------------------|
| <b>Beginning Unreserved Fund Balance</b>                  | <b>(104,270)</b>    | <b>2,528</b>          | <b>2,528</b>         | <b>32,804</b>         |
| <b>Operating Revenues</b>                                 |                     |                       |                      |                       |
| Interest Income   | -                   | -                     | -                    | -                     |
| Penalties Assessed  | -                   | -                     | -                    | -                     |
| City-Owned T-Hangar Rentals                               | 55,710              | 57,600                | 57,600               | 47,600                |
| City-Owned Shelter Rentals                                | 12,916              | 14,280                | 14,280               | 14,280                |
| Agricultural Land Lease                                   | 148,073             | 134,000               | 134,000              | 134,000               |
| Fuel Flowage Fees   | 38,699              | 40,000                | 53,800               | 60,000                |
| City-Owned Storage Area Rentals                           | 3,900               | 4,200                 | 4,200                | 4,200                 |
| Private Hangar/Land Rentals                               | 17,723              | 42,288                | 33,400               | 62,900                |
| Commercial Land/Facility Rentals                          | 121,589             | 189,446               | 152,711              | 214,529               |
| Tie-Down Rent   | -                   | -                     | 4,000                | 16,000                |
| Commercial Gross Receipts                                 | 41,426              | 30,831                | 30,831               | 30,831                |
| Other Revenue   | -                   | 2,000                 | -                    | -                     |
| <b>Total Operating Revenues</b>                           | <b>440,036</b>      | <b>514,645</b>        | <b>484,822</b>       | <b>584,340</b>        |
| <b>Non-Operating Revenues</b>                             |                     |                       |                      |                       |
| Commercial Land/Facility Improvement Credits              | (47,433)            | (46,000)              | (46,000)             | (46,000)              |
| Transfer from General Fund                                | 151,000             | 60,000                | 60,000               | -                     |
| <b>Total Non-Operating Revenues</b>                       | <b>103,567</b>      | <b>14,000</b>         | <b>14,000</b>        | <b>(46,000)</b>       |
| <b>Total Revenue</b>                                      | <b>543,603</b>      | <b>528,645</b>        | <b>498,822</b>       | <b>538,340</b>        |
| <b>Operating Expenses</b>                                 |                     |                       |                      |                       |
| Contracted Services                                       | 388,396             | 457,613               | 407,613              | 476,605               |
| Materials and Supplies                                    | 1,675               | 2,000                 | 2,000                | 5,000                 |
| Other Charges   | 46,733              | 66,389                | 58,933               | 81,441                |
| <b>Total Operating Expenses</b>                           | <b>436,805</b>      | <b>526,002</b>        | <b>468,546</b>       | <b>563,046</b>        |
| <b>Ending Unreserved Fund Balance</b>                     | <b>2,528</b>        | <b>5,171</b>          | <b>32,804</b>        | <b>8,098</b>          |
| <b>Fund Balance as a Percentage of Operating Expenses</b> | <b>0.58%</b>        | <b>0.98%</b>          | <b>7.00%</b>         | <b>1.44%</b>          |

| <b>Department Detail</b>                 | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|--|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>Municipal Airport</b>                 |                   |                                 |                      |                     |                |
| <b>25008355 - Airport Administration</b> |                   |                                 |                      |                     |                |
| 52112 VEHICLE/EQUIP FINANCE PYMNTS       | 0                 | 0                               | -                    | 10,000              | 100.0%         |
| 52150 POWER & LIGHT                      | 9,364             | -                               | -                    | -                   | 0.0%           |
| 52230 PROFESSIONAL SERVICES              | 379,032           | 449,613                         | 399,613              | 407,605             | -9.3%          |
| 52305 CONTRACTED SERVICES                | 0                 | 0                               | 0                    | 49,000              | 0.0%           |
| 52510 MAINTENANCE-GENERAL                | -                 | 8,000                           | 8,000                | 10,000              | 25.0%          |
| <b>Total Contracted Services</b>         | <b>388,396</b>    | <b>457,613</b>                  | <b>407,613</b>       | <b>476,605</b>      | <b>4.2%</b>    |
| 53045 SUPPLIES-OTHER                     | 153               | 2,000                           | 2,000                | 5,000               | 150.0%         |
| 53145 REPAIRS-VEHICLES & EQUIP/LUBE      | 1,522             | -                               | -                    | 0                   | 100.0%         |
| <b>Total Materials and Supplies</b>      | <b>1,675</b>      | <b>2,000</b>                    | <b>2,000</b>         | <b>5,000</b>        | <b>150.0%</b>  |
| 54060 REGULATORY FEES/PERMITS/LIC        | 200               | -                               | -                    | 200                 | 100.0%         |
| 54065 INSURANCE                          | -                 | 2,000                           | 2,000                | 2,000               | 0.0%           |
| 54070 INCOME INCENTIVES                  | 46,533            | 64,389                          | 56,933               | 79,241              | 23.1%          |
| <b>Total Other Charges</b>               | <b>46,733</b>     | <b>66,389</b>                   | <b>58,933</b>        | <b>81,441</b>       | <b>22.7%</b>   |
| <b>Total Municipal Airport Fund</b>      | <b>436,805</b>    | <b>526,002</b>                  | <b>468,546</b>       | <b>563,046</b>      | <b>7.0%</b>    |

# CITY OF SAN MARCOS

## 2017-18 Annual Budget

### RESOURCE RECOVERY FUND

|   | Actual<br>2015/2016 | Approved<br>2016/2017 | Revised<br>2016/2017 | Proposed<br>2017/2018 |
|---|---------------------|-----------------------|----------------------|-----------------------|
| <b>Beginning Fund Balance - Reserved and Unreserved</b>   | <b>1,249,040</b>    | <b>972,038</b>        | <b>972,038</b>       | <b>952,439</b>        |
| <b>Operating Revenues</b>                                 |                     |                       |                      |                       |
| Residential Garbage Collection Fee                        | 2,276,474           | 2,583,134             | 2,527,273            | 2,792,910             |
| Penalties   | 59,695              | 92,607                | 62,545               | 69,618                |
| Recycling Collection Fee                                  | 1,238,366           | 1,213,757             | 1,176,092            | 1,254,907             |
| Other Revenue   | 65,612              | 55,000                | 55,000               | 55,000                |
| <b>Total Operating Revenue</b>                            | <b>3,640,146</b>    | <b>3,944,498</b>      | <b>3,820,910</b>     | <b>4,172,435</b>      |
| <b>Operating Expenses</b>                                 |                     |                       |                      |                       |
| Personnel Services  | 169,390             | 195,364               | 195,364              | 252,491               |
| Contracted Services                                       | 3,191,261           | 3,313,565             | 3,315,694            | 3,551,669             |
| Materials and Supplies                                    | 20,754              | 23,000                | 20,000               | 27,000                |
| Other Charges   | 55,667              | 249,451               | 249,451              | 262,028               |
| <b>Total Operating Expenses</b>                           | <b>3,437,071</b>    | <b>3,781,380</b>      | <b>3,780,509</b>     | <b>4,093,188</b>      |
| Capital Improvements                                      | 480,077             | 500,000               | 60,000               | 40,000                |
| <b>Total Expenses</b>                                     | <b>3,917,148</b>    | <b>4,281,380</b>      | <b>3,840,509</b>     | <b>4,133,188</b>      |
| <b>Ending Unreserved Fund Balance</b>                     | <b>972,038</b>      | <b>635,156</b>        | <b>952,439</b>       | <b>991,687</b>        |
| <b>Fund Balance as a Percentage of Operating Expenses</b> | 28.28%              | 16.80%                | 25.19%               | 24.23%                |

| <b>Department Detail</b>                    | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|---|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>Resource Recovery Utility Fund</b>       |                   |                                 |                      |                     |                |
| <b>24006350 - Operations</b>                |                   |                                 |                      |                     |                |
| 50005 SALARIES                              | 124,317           | 129,019                         | 129,019              | 165,714             | 28.4%          |
| 50010 OVERTIME                              | 336               | 6,010                           | 6,010                | 6,190               | 3.0%           |
| 50015 LONGEVITY PAY                         | 452               | 327                             | 327                  | 431                 | 31.8%          |
| 50040 CAR ALLOWANCE                         | 267               | -                               | -                    | 800                 | 100.0%         |
| 50050 CITY MEDICARE                         | 1,772             | 1,962                           | 1,962                | 2,510               | 27.9%          |
| 50055 CITY FICA                             | 7,293             | 8,392                           | 8,392                | 10,734              | 27.9%          |
| 50059 CITY TMRS-OPEB YE ADJ                 | -                 | -                               | -                    | -                   | 0.0%           |
| 50060 CITY TMRS                             | 23,690            | 23,900                          | 23,900               | 30,429              | 27.3%          |
| 50061 CITY PARS                             | 63                | -                               | -                    | -                   | 0.0%           |
| 50065 CITY HEALTH INSURANCE                 | 10,984            | 22,298                          | 22,298               | 31,259              | 40.2%          |
| 50070 WORKMAN'S COMPENSATION                | 217               | 223                             | 223                  | 271                 | 21.5%          |
| 50075 MARKET-MERIT: NON-CIVIL SRVC          | -                 | 3,233                           | 3,233                | 4,153               | 28.5%          |
| <b>Total Personnel Services</b>             | <b>169,390</b>    | <b>195,364</b>                  | <b>195,364</b>       | <b>252,491</b>      | <b>29.2%</b>   |
| 52095 PRINTING & PUBLICATIONS               | -                 | 2,500                           | 2,500                | 8,500               | 240.0%         |
| 52105 COMMUNICATIONS/TELEPHONE              | 1,758             | 2,160                           | 2,160                | 2,160               | 0.0%           |
| 52230 PROFESSIONAL SERVICES                 | 9,467             | 33,600                          | 33,600               | 33,600              | 0.0%           |
| 52285 GARBAGE CONTRACT-RESIDENTIAL          | 2,924,800         | 2,948,399                       | 2,953,700            | 3,170,887           | 7.5%           |
| 52290 GARBAGE COLLECT-LANDFILL              | -                 | -                               | -                    | -                   | 0.0%           |
| 52295 GARBAGE CONTRACT-RECYCLE              | 172,741           | 199,906                         | 196,734              | 209,522             | 4.8%           |
| 52305 CONTRACTED SERVICES                   | 81,950            | 120,000                         | 120,000              | 120,000             | 0.0%           |
| 52390 MAINT CONTRACT-OFFICE EQUIP           | -                 | -                               | -                    | -                   | 0.0%           |
| 52550 ENVIRONMENTAL SERVICES                | 545               | 7,000                           | 7,000                | 7,000               | 0.0%           |
| <b>Total Contracted Services</b>            | <b>3,191,261</b>  | <b>3,313,565</b>                | <b>3,315,694</b>     | <b>3,551,669</b>    | <b>7.2%</b>    |
| 53045 SUPPLIES-OTHER                        | 17,494            | 21,000                          | 21,000               | 21,000              | 0.0%           |
| 53070 SUPPLIES-OFFICE                       | 3,147             | 1,000                           | 1,000                | 1,000               | 0.0%           |
| 53105 POSTAGE                               | 63                | 1,000                           | 1,000                | 5,000               | 400.0%         |
| 53145 REPAIRS-VEHICLES & EQUIP/LUBE         | 50                | -                               | -                    | -                   | 0.0%           |
| <b>Total Materials and Supplies</b>         | <b>20,754</b>     | <b>23,000</b>                   | <b>23,000</b>        | <b>27,000</b>       | <b>17.4%</b>   |
| 54050 DUES & SUBSCRIPTIONS                  | 250               | 1,000                           | 1,000                | 1,000               | 0.0%           |
| 54155 ADMINISTRATIVE FEE                    | -                 | 15,000                          | 15,000               | 15,000              | 0.0%           |
| 54180 PROFESSIONAL DEVELOPMENT              | 1,590             | 5,000                           | 5,000                | 5,000               | 0.0%           |
| 54185 MEALS                                 | 359               | 2,000                           | 2,000                | 2,000               | 0.0%           |
| 54190 TRAVEL                                | 750               | 6,500                           | 6,500                | 6,500               | 0.0%           |
| 54005 BAD DEBT                              | 52,718            | 45,000                          | 45,000               | 53,000              | 17.8%          |
| 54455 SAFETY ITEMS                          | -                 | 5,000                           | 5,000                | 5,000               | 0.0%           |
| 58915 INDIRECT COST/FUND 100                | -                 | 50,000                          | 50,000               | 50,000              | 0.0%           |
| 58930 INDIRECT COST/FUND 210                | -                 | 119,951                         | 119,951              | 124,528             | 0.0%           |
| <b>Total Other Charges</b>                  | <b>55,667</b>     | <b>249,451</b>                  | <b>249,451</b>       | <b>262,028</b>      | <b>5.0%</b>    |
| 60125 EQUIPMENT                             | 480,077           | 500,000                         | 60,000               | 40,000              | -92.0%         |
| <b>Total Capital Outlay</b>                 | <b>480,077</b>    | <b>500,000</b>                  | <b>60,000</b>        | <b>40,000</b>       | <b>-92.0%</b>  |
| <b>Total Resource Recovery Utility Fund</b> | <b>3,917,148</b>  | <b>4,281,380</b>                | <b>3,843,509</b>     | <b>4,133,188</b>    | <b>-3.5%</b>   |

# CITY OF SAN MARCOS

## 2017-18 Annual Budget

### TRANSIT FUND

|   | Actual<br>2015/2016 | Approved<br>2016/2017 | Revised<br>2016/2017 | Proposed<br>2017/2018 |
|---|---------------------|-----------------------|----------------------|-----------------------|
| <b>Beginning Fund Balance - Reserved and Unreserved</b>   | <b>138,427</b>      | <b>145,904</b>        | <b>145,904</b>       | <b>39,900</b>         |
| <b>Operating Revenues</b>                                 |                     |                       |                      |                       |
| Federal Transit Funds                                     | -                   | -                     | -                    | -                     |
| State Transit Funds                                       | -                   | -                     | -                    | -                     |
| Fare Revenue  | -                   | -                     | -                    | -                     |
| Other Revenue   | -                   | -                     | -                    | -                     |
| <b>Total Operating Revenue</b>                            | <b>-</b>            | <b>-</b>              | <b>-</b>             | <b>-</b>              |
| Operating Transfer - General Fund                         | 590,000             | 535,000               | 500,000              | 610,000               |
| <b>Total One-Time Operating Revenues</b>                  | <b>590,000</b>      | <b>535,000</b>        | <b>500,000</b>       | <b>610,000</b>        |
| <b>Total Funds Available</b>                              | <b>728,427</b>      | <b>680,904</b>        | <b>645,904</b>       | <b>649,900</b>        |
| <b>Operating Expenses</b>                                 |                     |                       |                      |                       |
| Personnel Services  | 116,840             | 117,304               | 117,304              | 125,123               |
| Contracted Services                                       | 464,450             | 496,000               | 486,000              | 496,000               |
| Materials and Supplies                                    | 100                 | 3,000                 | 1,100                | 3,000                 |
| Other Charges   | 1,133               | 3,500                 | 1,600                | 3,500                 |
| <b>Total Operating Expenses</b>                           | <b>582,523</b>      | <b>619,804</b>        | <b>606,004</b>       | <b>627,623</b>        |
| Capital Improvements                                      | -                   | -                     | -                    | -                     |
| <b>Ending Unreserved Fund Balance</b>                     | <b>145,904</b>      | <b>61,100</b>         | <b>39,900</b>        | <b>22,277</b>         |
| <b>Fund Balance as a Percentage of Operating Expenses</b> |                     |                       |                      | 3.55%                 |

| <b>Department Detail</b>            | Actual<br>2015-16 | Original<br>Approved<br>2016-17 | Estimated<br>2016-17 | Proposed<br>2017-18 | % of<br>Change |
|-------------------------------------|-------------------|---------------------------------|----------------------|---------------------|----------------|
| <b>Transit Utility Fund</b>         |                   |                                 |                      |                     |                |
| <b>23006345 - Administration</b>    |                   |                                 |                      |                     |                |
| 50005 SALARIES                      | 82,567            | 81,408                          | 81,408               | 87,599              | 7.6%           |
| 50010 OVERTIME                      | 3,701             | -                               | -                    | -                   | 0.0%           |
| 50011 OVERTIME-FLOOD                | -                 | -                               | -                    | -                   | 0.0%           |
| 50015 LONGEVITY PAY                 | 48                | 295                             | 295                  | 359                 | 21.7%          |
| 50050 CITY MEDICARE                 | 1,230             | 1,185                           | 1,185                | 1,287               | 8.6%           |
| 50055 CITY FICA                     | 5,148             | 5,066                           | 5,066                | 5,503               | 8.6%           |
| 50059 CITY TMRS-OPEB YE ADJ         | -                 | -                               | -                    | -                   | 0.0%           |
| 50060 CITY TMRS                     | 15,843            | 14,427                          | 14,427               | 15,531              | 7.7%           |
| 50061 CITY PARS                     | 22                | -                               | -                    | -                   | 0.0%           |
| 50065 CITY HEALTH INSURANCE         | 8,095             | 12,741                          | 12,741               | 12,503              | -1.9%          |
| 50070 WORKMAN'S COMPENSATION        | 186               | 141                             | 141                  | 144                 | 2.1%           |
| 50075 MARKET-MERIT: NON-CIVIL SRVC  | -                 | 2,040                           | 2,040                | 2,195               | 7.6%           |
| <b>Total Personnel Services</b>     | <b>116,840</b>    | <b>117,304</b>                  | <b>117,304</b>       | <b>125,123</b>      | <b>6.7%</b>    |
| 52095 PRINTING & PUBLICATIONS       | -                 | 1,000                           | 1,000                | 1,000               | 0.0%           |
| 52230 PROFESSIONAL SERVICES         | 3,497             | 20,000                          | 20,000               | 20,000              | 0.0%           |
| 52450 LOCAL CITY ROUTE              | 450,000           | 450,000                         | 450,000              | 450,000             | 0.0%           |
| 52305 CONTRACTED SERVICES           | 10,953            | 25,000                          | 15,000               | 25,000              | 0.0%           |
| <b>Total Contracted Services</b>    | <b>464,450</b>    | <b>496,000</b>                  | <b>486,000</b>       | <b>496,000</b>      | <b>0.0%</b>    |
| 53045 SUPPLIES-OTHER                | 100               | 1,000                           | 500                  | 1,000               | 0.0%           |
| 53070 SUPPLIES-OFFICE               | -                 | 1,000                           | 500                  | 1,000               | 0.0%           |
| 53105 POSTAGE                       | -                 | 1,000                           | 100                  | 1,000               | 0.0%           |
| <b>Total Materials and Supplies</b> | <b>100</b>        | <b>3,000</b>                    | <b>1,100</b>         | <b>3,000</b>        | <b>0.0%</b>    |
| 54050 DUES & SUBSCRIPTIONS          | -                 | -                               | -                    | 0                   | 100.0%         |
| 54180 PROFESSIONAL DEVELOPMENT      | 300               | 1,000                           | 500                  | 1,000               | 0.0%           |
| 54185 MEALS                         | 294               | 500                             | 100                  | 500                 | 0.0%           |
| 54190 TRAVEL                        | 539               | 2,000                           | 1,000                | 2,000               | 0.0%           |
| <b>Total Other Charges</b>          | <b>1,133</b>      | <b>3,500</b>                    | <b>1,600</b>         | <b>3,500</b>        | <b>0.0%</b>    |
| 60125 EQUIPMENT                     | -                 | -                               | -                    | -                   | 0.0%           |
| <b>Total Capital Outlay</b>         | <b>-</b>          | <b>-</b>                        | <b>-</b>             | <b>-</b>            | <b>0.0%</b>    |
| <b>Total Transit Fund</b>           | <b>582,523</b>    | <b>619,804</b>                  | <b>606,004</b>       | <b>627,623</b>      | <b>1.3%</b>    |

# CITY OF SAN MARCOS

## 2017-18 Annual Budget

### CEMETERY PERPETUAL CARE TRUST FUND

|   | Actual<br>2015/2016 | Approved<br>2016/2017 | Revised<br>2016/2017 | Proposed<br>2017/2018 |
|---|---------------------|-----------------------|----------------------|-----------------------|
| <b>Beginning Unreserved Fund Balance</b>                  | <b>1,063,228</b>    | <b>1,066,634</b>      | <b>1,066,634</b>     | <b>1,069,134</b>      |
| <b>Operating Revenues</b>                                 |                     |                       |                      |                       |
| Interest Income   | 300                 | 3,000                 | 500                  | 1,000                 |
| Perpetual Care Sales                                      | 3,106               | 3,000                 | 2,000                | 3,000                 |
| <b>Total Operating Revenues</b>                           | <b>3,406</b>        | <b>6,000</b>          | <b>2,500</b>         | <b>4,000</b>          |
| <b>Total Funds Available</b>                              | <b>1,066,634</b>    | <b>1,072,634</b>      | <b>1,069,134</b>     | <b>1,073,134</b>      |
| <b>Operating Expenditures</b>                             |                     |                       |                      |                       |
| Operating Transfers                                       | -                   | -                     | -                    | -                     |
| <b>Total Operating Expenditures</b>                       | <b>-</b>            | <b>-</b>              | <b>-</b>             | <b>-</b>              |
| <b>Ending Unreserved Fund Balance</b>                     | <b>1,066,634</b>    | <b>1,072,634</b>      | <b>1,069,134</b>     | <b>1,073,134</b>      |
| <b>Fund Balance as a Percentage of Total Expenditures</b> | <b>100.00%</b>      | <b>100.00%</b>        | <b>100.00%</b>       | <b>100.00%</b>        |

