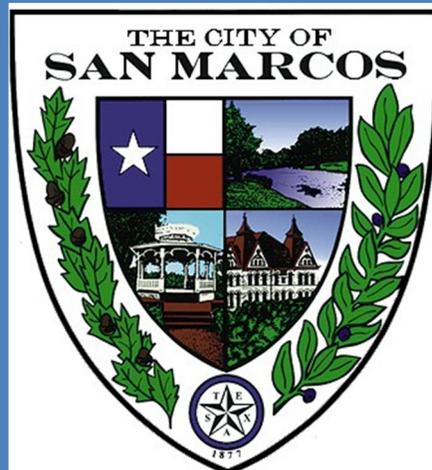


# PROPOSED BUDGET FISCAL YEAR 2019-2020



THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$3,609,774 OR 11.7%, AND OF THAT AMOUNT \$815,568 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE ROLL THIS YEAR.

TAX RATE	PROPOSED FY 2020	ADOPTED FY 2019
PROPERTY TAX RATE	.6139	.6139
EFFECTIVE TAX RATE	.5686	.5899
EFFECTIVE M&O RATE	.6315	.6406
ROLLBACK RATE	.6217	.6596
DEBT RATE	.3685	.2262



**CITY OF SAN MARCOS**  
2019-20 ANNUAL BUDGET  
CITY COUNCIL

JANE HUGHSON ..... MAYOR  
LISA PREWITT... PLACE 1  
SAUL GONZALES ..... PLACE 2  
ED MIHALKANIN. .... PLACE 3  
MARK ROCKEYMOORE..... PLACE 4  
JOCABED MARQUEZ..... PLACE 5  
MELISSA DERRICK..... PLACE 6

APPOINTED OFFICIALS

BERT LUMBRERAS ..... CITY MANAGER  
MICHAEL COSENTINO..... CITY ATTORNEY  
JAMIE CASE.....CITY CLERK  
DALLARI LANDRY ..... MUNICIPAL COURT JUDGE

CITY MANAGER’S OFFICE

COLLETTE JAMISON ..... ASSISTANT CITY MANAGER  
STEVE PARKER ..... ASSISTANT CITY MANAGER

BUDGET DOCUMENT PREPARATION

HEATHER HURLBERT, CPA, CGFO ..... DIRECTOR OF FINANCE  
MELISSA ANN NEEL..... ASSISTANT DIRECTOR OF FINANCE



# CITY OF SAN MARCOS

## 2019-20 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 2020 proposed budget totals \$238,889,090 and meets the highest standards in budgeting as expected by the community. The budget represents a partnership between City Council and staff responding to the Council’s vision for the community.

Staff used the City Council’s Budget Policy Statement and Strategic Initiatives as a guide for developing the proposed budget. These Strategic Initiatives are:

- Workforce Housing
- Multi Model Transportation
- Workforce Development
- Downtown Vitality
- City Facilities

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 remain at 61.39 cents per \$100 valuation for fiscal year 2020. This rate reflects the increase of 11.7 cents per \$100 valuation adopted in fiscal year 2019. This increase was the result of the bond election that voters approved 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 \$588M and new improvements were \$132.8M of that total. This budget will raise \$3.6M more in total property tax revenue than last year’s budget, and of that \$815K is due to new construction.

**Sales Tax-**The sales tax revenue of \$38M includes a 5% increase to the base sales taxes (\$985K), 4% increase to the sales taxes attributed to the Tanger and Prime Outlet Malls (\$374K), and revenues generated by the new Best Buy Call Center located in San Marcos (\$7.6M).

**Franchise Fees-**Franchise fee revenue includes revenue produced by the 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 3% for FY20. Cost Recovery assessments are in progress for Community Services programs and services. Fee adjustments will be proposed to Council after budget adoption in accordance to the City’s Fee Policy.

## Expenses

Expenses were increased by \$7.1M including:

- \$900K to 2019 Meet and Confer contract for sworn Fire and Police
- 5% increase for Health Insurance
- 4% FY20 Merit/COLA increase and full year of FY19 increase for all non-civil service employees
- Software Maintenance increases of \$1307K
- EMS annual funding increase of \$45k
- Annual contracted services increase
- Economic development incentive increases including \$1.0M for a total budgeted rebate of \$5.7M for 75% of sales taxes generated by the Best Buy call center.

New expenses included:

- Management Assistant in City Manager's Office (mid-year hire)
- Grant Administrator in City Manager's Office
- Procurement Specialist in Finance
- Video Technician in Communications
- Librarian to support Workforce Development at the Library
- Watershed Engineer in Engineering partially funded by Drainage Fund
- Animal Protection Officer, Sr. reclass in the Animal Shelter. Budgeted at half cost, assuming other portion to be funded by animal shelter regional partners
- Natural Area Maintenance Crew Leader & Technician in Parks & Recreation and supplies
- Youth Services Specialist will expand to full-time in Parks & Recreation
- Construction Technician in Facilities & Grounds Maintenance
- Adoption Counselor in the Animal Shelter, half cost
- Shelter Technician in the Animal Shelter, half cost
- Volunteer Program Coordinator in the Police Dept, reclass from part-time to full-time
- Training/Compliance Coordinator in the Police Dept
- Paramedic Program FTE in the Fire Dept.
- City Council chamber security of \$20K
- Increase to operating expenses Communications, Library, Code Enforcement, Neighborhood Enhancement, and Fleet Services \$39K
- Increase to Arborist supplies in Community Services of \$100K split between General Fund, Electric, Water/Wastewater, and Drainage (aka Stormwater) Funds
- Increase in maintenance for facilities and landscape of \$20K
- Increase to Information Technology for disaster recovery firewall hardware & software \$24K
- New vehicle for Real Estate
- Increase medical supplies, temp staff, and vet services in the Animal Shelter \$47K
- Increase software for automated license plate reader in Police for \$11K

## 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 \$778,400 in operating expenses and \$287,500 in capital expenses including:

- Lineworker Career Progression Plan including Sr Lineworker, Apprentice levels III & IV
- Senior Engineering Tech reclass
- Senior Administrative Assistant reclass
- GIS Technician
- Increase in technology
- Increase to contract services
- Increase to administrative costs
- Increase to vehicle lease & maintenance
- Manual meter reading system replacement
- Bucket truck for Meter Techs
- Locator
- Crew truck
- Cargo trailer

Expenses also include 7% 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 3% 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 \$79,300 in operating expenses and \$525,000 in capital

expenses including:

- Additional crew, 3-Equipment Operator II (reclass), 3-Equipment Operator I, Crew Leader
- Water Quality Tech
- Increase to contract services
- Increase to technology
- Increase to SCADA systems
- CCTV Reel & Controller
- Tokay BFP upgrade
- MAPS trench box
- Road trench plates
- Sonetics wireless headsets
- Rover I laser profiler
- Track steer skid loader
- SL-Rat

Expenses also include 7% franchise fee paid to the General Fund.

## Stormwater Fund

### Revenues

A comprehensive rate study is underway and new rate structures or levels will be brought back for implementation in FY2020. Revenues are budgeted based on system and customer anticipated growth and historical trends.

### Expenses

The proposed rate supports the addition of \$25,000 in operating expenses and \$330,000 in capital expenses including:

- Additional maintenance crew, Crew Leader, 2-Operator I, Operator II
- Stormwater Tech
- Front end wheel loader
- Rover camera and CCTV equipment

## Hotel Motel Fund

### Revenues

Revenues are budgeted to increase \$251,000 from the FY19 budget. Of the total \$3.9M in revenue

collected, \$1.5M is dedicated to the debt service for the debt issued to fund the construction of the City of San Marcos Conference Center.

### Expenses

Expenses totaling \$4M includes reinstatement of 15.5% budget reduction from prior year. All programs and operating costs were increased by 15.5% with the exception of personnel costs.

Additional adjustments to expenses for FY20 include:

- Reduction of Tanger marketing
- Increase conference center repairs
- Increase Main Street/Downtown special events
- Increase Arts Commission funding to expand Arts Coordinator to full-time
- Increase Permanent Art funding
- Increase Arts programs funding

## Resource Recovery

### Revenues

Revenues are budgeted at \$4.8M

### Expenses

Additional expenses include:

- Program Coordinator expended to full-time
- Vehicle with tommy lift flat bed

# 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 Actual	Fiscal Year 2 Actual	Percentage Increase	Fiscal Year 3 Estimated	Fiscal Year 4 Budget	Percentage 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

## 2019-20 ANNUAL BUDGET

### CONSOLIDATED FUND BALANCE STATEMENT

	Fund Balance 10-01-2018	Estimated Revenues FY 2018-19	Estimated Expenses FY 2018-19	Fund Balance 10-01-2019	Proposed Revenues FY 2019-20	Proposed Expenses FY 2019-20	Fund Balance 09-30-2020
<u>Governmental Funds</u>							
General Fund	16,009,441	82,084,010	78,467,197	19,626,253	86,210,600	87,743,439	18,093,414
Debt Service Fund	9,528,758	18,137,142	18,897,302	8,768,597	18,482,861	16,971,811	10,279,647
<u>Special Revenue Funds</u>							
Hotel Occupancy Tax Fund	208,212	3,988,866	3,944,791	252,287	3,995,707	4,057,936	190,058
Municipal Court Technology Fund	178,585	25,000	5,000	198,585	25,000	5,000	218,585
Municipal Court Security Fee Fund	134,511	18,500	37,073	115,938	18,500	87,073	47,365
Municipal Court Juvenile Fee Fund	51,372	36,000	29,363	58,009	36,000	28,464	65,545
Municipal Court Efficiency Fee Fund	40,989	4,000	24,000	20,989	4,000	20,000	4,989
Seized Assets Fund	194,253	5,000	73,180	126,073	5,000	5,000	126,073
TIRZ #2, #3, #5, TRZ #1	1,604,315	3,431,140	2,668,594	2,366,861	5,138,767	4,128,767	3,376,861
CDBG Program Fund	-	649,948	649,948	-	680,998	680,998	-
WIC Program Fund	-	2,033,209	2,033,209	-	2,035,837	2,035,837	-
Cemetery Operations Fund	39,430	175,170	208,380	6,220	250,000	252,546	3,674
PEG Funds	545,249	96,700	70,000	571,949	97,000	100,000	568,949
<u>Enterprise Funds</u>							
Water & Wastewater Utility Fund	10,086,852	42,072,600	42,061,443	10,098,010	46,324,215	45,664,293	10,757,932
Drainage Utility Fund	1,064,541	5,850,771	5,432,604	1,482,708	6,943,593	6,806,827	1,619,474
Electric Utility Fund	10,866,772	58,770,470	59,041,682	10,595,560	62,018,343	62,929,979	9,683,924
Municipal Airport Fund	24,863	561,894	586,668	89	615,855	615,915	29
Resource Recovery Fund	1,527,239	4,401,867	4,446,299	1,482,806	4,808,429	4,793,597	1,497,637
Transit	101,842	610,000	636,417	75,425	1,923,681	1,961,608	37,498
<b>All Funds</b>	<b>52,207,223</b>	<b>222,952,287</b>	<b>219,313,151</b>	<b>55,846,359</b>	<b>239,614,386</b>	<b>238,889,090</b>	<b>56,571,654</b>

# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### CONSOLIDATED SUMMARY OF MAJOR REVENUE AND EXPENSES

	General Fund	Debt Service Fund	Hotel Occupancy Tax Fund	CDBG Program Fund	WIC Program Fund	Other Special Revenue Funds	Water & Wastewater Utility Fund	Drainage Utility Fund
<b>Beginning Fund Balance</b>								
<b>October 1 2019</b>	19,626,253	8,768,597	252,287	-	-	3,408,405	10,098,010	1,482,708
<b>Major Revenues</b>								
Taxes	71,201,563	11,451,017	3,852,519	-	-	-	-	-
Licenses and Permits	3,361,754	-	-	-	-	-	-	-
Fines and Penalties	1,249,990	-	-	-	-	88,500	-	49,048
Interest Income	463,801	90,000	1,000	-	-	-	285,482	16,000
Cultural and Recreational	772,872	-	-	-	-	-	-	-
Current Services	910,337	-	-	-	-	-	-	-
Grants	-	-	-	680,998	2,035,837	-	-	-
Water Service Revenue	-	-	-	-	-	-	24,079,879	-
Wastewater Service Revenue	-	-	-	-	-	-	18,493,283	-
Drainage Service Revenue	-	-	-	-	-	-	-	6,837,751
Electric Service Revenue	-	-	-	-	-	-	-	-
Resource Recovery Revenue	-	-	-	-	-	-	-	-
Operating Transfers	6,429,719	-	142,188	-	-	-	-	-
Other Revenues	1,820,566	6,941,844	-	-	-	5,235,767	3,465,571	40,795
One-Time Revenues	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>86,210,600</b>	<b>18,482,861</b>	<b>3,995,707</b>	<b>680,998</b>	<b>2,035,837</b>	<b>5,324,267</b>	<b>46,324,215</b>	<b>6,943,593</b>
<b>Major Expenses</b>								
Personnel Services	54,549,907	-	-	129,990	1,577,614	90,160	5,348,122	1,275,860
Contracted Services	7,996,644	-	2,593,325	551,008	288,193	75,000	11,473,076	1,196,517
Materials and Supplies	4,879,430	-	-	-	129,383	10,000	1,520,388	181,805
Other Charges	4,276,244	-	-	-	40,647	3,930,767	10,323,246	353,527
Capital Outlay and Maintenance	200,000	-	-	-	-	100,000	240,000	330,000
System Improvements	-	-	-	-	-	-	-	-
Social Services	500,000	-	-	-	-	-	-	-
Debt Service	-	16,971,811	-	-	-	-	14,397,947	3,469,118
Operating Transfers	4,360,093	-	1,464,611	-	-	198,000	161,514	-
Transfer to Capital Reserves	-	-	-	-	-	-	2,200,000	-
One-Time Expenses	10,981,121	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>87,743,439</b>	<b>16,971,811</b>	<b>4,057,936</b>	<b>680,998</b>	<b>2,035,837</b>	<b>4,403,927</b>	<b>45,664,293</b>	<b>6,806,827</b>
<b>Ending Fund Balance</b>								
<b>on 09/30/2020</b>	18,093,415	10,279,647	190,058	-	-	4,328,745	10,757,932	1,619,474

# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### CONSOLIDATED SUMMARY OF MAJOR REVENUE AND EXPENSES

	Electric Utility Fund	Municipal Airport Fund	Resource Recovery Fund	Cemetery Fund	Transit Fund	Permanent Funds	Total from All Funds
<b>Beginning Fund Balance</b>							
<b>October 1 2019</b>	10,595,560	89	1,482,806	6,220	75,425	1,071,959	56,918,318
<b>Major Revenues</b>							
Taxes	-	-	-	-	-	-	86,505,099
Licenses and Permits	-	-	-	-	-	-	3,361,754
Fines and Penalties	-	-	-	-	-	-	1,387,537
Interest Income	281,959	-	-	-	-	500	1,138,742
Cultural and Recreational	-	-	-	-	-	-	772,872
Current Services	-	689,855	-	80,000	1,273,681	-	2,953,873
Grants	-	-	-	-	-	-	2,716,835
Water Service Revenue	-	-	-	-	-	-	24,079,879
Wastewater Service Revenue	-	-	-	-	-	-	18,493,283
Drainage Service Revenue	-	-	-	-	-	-	6,837,751
Electric Service Revenue	57,203,312	-	-	-	-	-	57,203,312
Resource Recovery Revenue	-	-	4,753,429	-	-	-	4,753,429
Operating Transfers	-	-	-	170,000	650,000	-	7,391,907
Other Revenues	4,533,072	(74,000)	55,000	-	-	2,500	22,021,114
One-Time Revenues	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>62,018,343</b>	<b>615,855</b>	<b>4,808,429</b>	<b>250,000</b>	<b>1,923,681</b>	<b>3,000</b>	<b>239,617,386</b>
<b>Major Expenses</b>							
Personnel Services	6,917,886	-	404,164	-	207,315	-	70,471,396
Contracted Services	40,664,581	508,850	4,078,344	247,546	1,745,200	-	71,418,284
Materials and Supplies	1,455,030	5,000	27,000	5,000	3,000	-	8,216,036
Other Charges	8,601,896	102,065	284,089	-	6,093	-	27,918,573
Capital Outlay and Maintenance	426,284	-	-	-	-	-	1,296,284
System Improvements	-	-	-	-	-	-	-
Social Services	-	-	-	-	-	-	500,000
Debt Service	4,522,302	-	-	-	-	-	39,361,178
Operating Transfers	-	-	-	-	-	-	6,184,218
Transfer to Capital Reserves	300,000	-	-	-	-	-	2,500,000
One-Time Expenses	42,000	-	-	-	-	-	11,023,121
<b>Total Expenses</b>	<b>62,929,979</b>	<b>615,915</b>	<b>4,793,597</b>	<b>252,546</b>	<b>1,961,608</b>	<b>-</b>	<b>238,889,090</b>
<b>Ending Fund Balance</b>							
<b>on 09/30/2020</b>	9,683,924	29	1,497,638	3,674	37,497	1,074,959	57,646,614

# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### CONSOLIDATED REVENUE COMPARISON

	Actual Fiscal Year 2017/2018	Approved Fiscal Year 2018/2019	Estimated Fiscal Year 2018/2019	Proposed Fiscal Year 2019/2020
<b><u>Governmental Funds</u></b>				
General Fund	74,755,128	80,378,645	82,084,010	86,210,600
Debt Service Fund	17,713,361	18,529,078	18,137,142	18,482,861
<b><u>Special Revenue Funds</u></b>				
Hotel Occupancy Tax Fund	3,870,924	3,744,494	3,988,866	3,995,707
Municipal Court Technology Fund	25,754	25,000	25,000	25,000
Municipal Court Security Fee Fund	18,607	18,500	18,500	18,500
Municipal Court Juvenile Fee Fund	35,872	36,000	36,000	36,000
Municipal Court Efficiency Fee Fund	4,347	4,000	4,000	4,000
Seized Assets Fund	48,432	5,000	5,000	5,000
TIRZ #2, #3, #5, TRZ #1, TIZ #1	2,747,463	3,955,409	3,431,140	5,138,767
CDBG Program Fund	941,575	649,948	649,948	680,998
WIC Program Fund	1,581,731	2,033,209	2,033,209	2,035,837
Cemetery Operations Fund	177,481	235,500	175,170	250,000
PEG Funds	99,518	97,000	96,700	97,000
<b><u>Permanent Funds</u></b>				
Cemetery Perpetual Care Fund	2,325	3,000	3,000	3,000
<b><u>Enterprise Funds</u></b>				
Water/Wastewater Utility Fund	40,840,513	43,192,537	42,072,600	46,324,215
Drainage Utility Fund	5,005,918	5,838,920	5,850,771	6,943,593
Electric Utility Fund	60,472,572	62,843,735	58,770,470	62,018,343
Municipal Airport Fund	553,938	598,816	561,894	615,855
Resource Recovery Fund	4,258,166	4,412,733	4,401,867	4,808,429
Transit Fund	610,000	610,000	610,000	1,923,681
<b>Total</b>	<b>213,763,625</b>	<b>227,211,525</b>	<b>222,955,287</b>	<b>239,617,386</b>

# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### CONSOLIDATED EXPENSE COMPARISON

	Actual Fiscal Year 2017/2018	Approved Fiscal Year 2018/2019	Estimated Fiscal Year 2018/2019	Proposed Fiscal Year 2019/2020
<b><u>Governmental Funds</u></b>				
General Fund	74,579,585	80,659,797	78,467,197	87,743,439
Debt Service Fund	17,336,637	19,515,550	18,897,302	16,971,811
<b><u>Special Revenue Funds</u></b>				
Hotel Occupancy Tax Fund	3,708,431	3,794,050	3,944,791	4,057,936
Municipal Court Technology Fund	105	5,000	5,000	5,000
Municipal Court Security Fee Fund	29,401	87,073	87,073	116,696
Municipal Court Juvenile Fee Fund	27,379	29,363	29,363	28,464
Municipal Court Efficiency Fee Fund	-	20,000	24,000	20,000
Seized Assets Fund	9,000	73,180	73,180	5,000
TIRZ #2, #3, #5, TRZ #1, TIZ #1	2,053,727	5,197,087	2,668,594	4,128,767
CDBG Program Fund	941,575	649,948	649,948	680,998
WIC Program Fund	1,581,731	2,033,209	2,033,209	2,035,837
Cemetery Operations Fund	157,439	239,224	208,380	262,604
PEG Funds	71,934	100,000	70,000	100,000
<b><u>Permanent Funds</u></b>				
Cemetery Perpetual Care Fund	-	-	-	-
<b><u>Enterprise Funds</u></b>				
Water/Wastewater Utility Fund	40,273,819	42,855,299	42,061,443	45,664,293
Drainage Utility Fund	4,884,816	5,552,604	5,432,604	6,806,827
Electric Utility Fund	59,481,491	62,883,688	59,041,682	62,929,979
Municipal Airport Fund	532,407	598,882	586,668	615,915
Resource Recovery Fund	3,996,489	4,438,889	4,446,299	4,793,597
Transit Fund	585,527	636,417	636,417	1,961,608
<b>Total</b>	<b>210,251,494</b>	<b>229,369,262</b>	<b>219,363,151</b>	<b>238,928,771</b>

# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### CONSOLIDATED FUND BALANCE COMPARISON

	Actual Fiscal Year 2017/2018	Approved Fiscal Year 2018/2019	Estimated Fiscal Year 2018/2019	Proposed Fiscal Year 2019/2020
<b><u>Governmental Funds</u></b>				
General Fund	16,009,441	15,808,108	19,626,253	18,093,415
Debt Service Fund	9,528,758	8,542,286	8,768,597	10,279,647
<b><u>Special Revenue Funds</u></b>				
Hotel Occupancy Tax Fund	208,212	158,655	252,287	190,058
Municipal Court Technology Fund	178,585	198,585	198,585	218,585
Municipal Court Security Fee Fund	134,511	65,938	65,938	(32,258)
Municipal Court Juvenile Fee Fund	51,372	58,009	58,009	65,545
Municipal Court Efficiency Fee Fund	40,989	24,989	20,989	4,989
Seized Assets Fund	194,253	126,073	126,073	126,073
TIRZ #2, #3, #5, TRZ #1, TIZ #1	1,604,315	362,637	2,366,861	3,376,861
CDBG Program Fund	-	-	-	-
WIC Program Fund	-	-	-	-
Cemetery Operations Fund	39,430	35,706	6,220	(6,384)
PEG Funds	545,249	542,249	571,949	568,949
<b><u>Permanent Funds</u></b>				
Cemetery Perpetual Care Fund	1,068,959	1,072,959	1,071,959	1,074,959
<b><u>Enterprise Funds</u></b>				
Water/Wastewater Utility Fund	10,086,852	10,424,091	10,098,010	10,757,932
Drainage Utility Fund	1,064,541	1,350,857	1,482,708	1,619,474
Electric Utility Fund	10,866,772	10,826,819	10,595,560	9,683,924
Municipal Airport Fund	24,863	24,797	89	29
Resource Recovery Fund	1,527,239	1,501,083	1,482,806	1,497,638
Transit Fund	101,842	75,425	75,425	37,497
<b>Total</b>	<b>53,276,183</b>	<b>51,199,265</b>	<b>56,868,319</b>	<b>57,556,934</b>

# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### PROPERTY TAX VALUATION AND REVENUE

<b>Total Market Value</b>		\$ 5,644,609,342
Less: Exemptions & Exempt Properties		-
<b>Net Taxable Assessed Valuations</b>		<b>\$ 5,644,609,342</b>

Assessed Value X <span style="color: green;">█</span> \$0.6139 Tax Rate		\$ 34,652,257
98.00% Collection Rate		\$ 33,959,212
2.00% Delinquent Rate		\$ 693,045

**Total Taxes To Be Collected:**

Current Collections		\$ 33,959,212
Delinquent Collections	65.00%	450,479
Penalties and Interest	35.00%	242,566
		<b>\$ 34,652,257</b>

**Division of Tax Rate:**

Debt Service	33.7026%	\$ 0.2069		\$ 11,678,697
O & M	66.2974%	0.4070		22,973,560
	100.0000%	\$ 0.6139		<b>\$ 34,652,257</b>

**General Fund Detail:**

Current Ad Valorem	\$	19,664,108
TIZ		2,849,981
Delinquent		298,656
Penalties		160,815
	\$	<b>22,973,560</b>

**Debt Service Fund Detail:**

Current Ad Valorem	\$	10,234,036
TIZ		1,211,087
Delinquent		151,823
Penalties		81,751
	\$	<b>11,678,697</b>

**One-cent equals:** \$ 564,461



# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### GENERAL FUND

	Actual 2017/2018	Approved 2018/2019	Estimated 2018/2019	Proposed 2019/2020
<b>Beginning Unreserved Fund Balance</b>	<b>15,833,899</b>	<b>16,009,441</b>	<b>16,009,441</b>	<b>19,626,253</b>
<b>Operating Revenues</b>				
Property Taxes	16,584,266	19,626,697	19,626,697	23,074,153
Sales Tax	34,733,037	35,719,111	37,519,111	38,088,295
Franchise Taxes and other Fees	9,817,443	10,555,534	9,952,852	10,039,116
Licenses and Permits	3,250,606	2,939,239	3,598,452	3,361,754
Fines and Penalties	1,235,900	1,448,666	1,205,500	1,249,990
Interest Income	438,949	263,586	463,586	463,801
Cultural and Recreational	752,371	785,411	782,411	772,872
Current Services	735,208	941,763	911,763	910,337
Other Revenue	1,479,327	1,786,349	1,711,349	1,820,566
Reimbursement from Other Funds	5,728,020	6,312,291	6,312,291	6,429,719
<b>Total Operating Revenue</b>	<b>74,755,128</b>	<b>80,378,645</b>	<b>82,084,010</b>	<b>86,210,600</b>
<b>Operating Expenditures</b>				
Personnel Services	47,354,777	50,620,236	49,195,236	54,549,907
Contracted Services	7,309,680	7,622,457	7,264,857	7,996,644
Materials and Supplies	4,872,265	4,620,971	4,540,971	4,879,430
Other Charges	4,115,260	4,155,720	3,930,720	4,276,244
Social Services	450,000	500,000	500,000	500,000
Operating Transfers	1,418,405	2,924,172	2,819,172	4,360,093
<b>Total Operating Expenditures</b>	<b>65,520,387</b>	<b>70,443,555</b>	<b>68,250,955</b>	<b>76,562,318</b>
<b>Non-Recurring Expenses</b>				
One-Time Operating Transfers	-			
Eco Development	6,117,307	7,232,883	7,232,883	7,743,887
Other Incentives	207,020	200,000	200,000	200,000
Capital Outlay and Maintenance	2,734,871	2,783,359	2,783,359	3,237,234
<b>One-Time Expenditures</b>	<b>9,059,198</b>	<b>10,216,242</b>	<b>10,216,242</b>	<b>11,181,121</b>
<b>Total Expenditures</b>	<b>74,579,585</b>	<b>80,659,797</b>	<b>78,467,197</b>	<b>87,743,439</b>
Reserved Fund Balance				
<b>Ending Unreserved Fund Balance</b>	<b>16,009,441</b>	<b>15,728,289</b>	<b>19,626,253</b>	<b>18,093,415</b>
<b>Fund Balance as a Percentage of Operating Expenditures</b>	25.0%	23.3%	30.0%	25.1%
<b>Days of Operation</b>	91	85	109	91

# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### GENERAL FUND

	Actual 2017/2018	Approved 2018/2019	Estimated 2018/2019	Proposed 2019/2020
<b>Taxes</b>				
Current Ad Valorem Taxes	16,460,782	15,600,450	19,234,163	22,612,670
TIRZ Allocation	-	-	-	-
Delinquent Ad Valorem Taxes	54,631	206,945	255,147	299,964
Penalty & Int On Delinq Taxes	68,853	111,432	137,387	161,519
Sales Tax	34,733,037	32,002,025	37,519,111	38,088,295
Mixed Beverage Tax	517,854	496,610	546,441	573,763
Other Utility Franchise	1,392,840	1,357,649	1,456,202	1,485,326
Telephone Franchise	77,508	92,220	77,992	77,992
Solid Waste Hauler Permit Fee	305,281	287,389	423,537	444,714
Cosm Elec Utility Franchise	4,490,286	4,735,677	4,319,248	4,204,232
Cosm W/WW Utility Franchise	3,033,673	3,027,529	3,129,433	3,253,089
<b>Total</b>	<b>61,134,745</b>	<b>57,917,925</b>	<b>67,098,659</b>	<b>71,201,563</b>
<b>Licenses &amp; Permits</b>				
Professional & Occupational	56,032	64,002	56,426	58,411
Alcohol Permit	19,545	26,218	20,322	20,403
Pet Licenses	2,297	2,527	2,845	2,866
Building Permits	1,637,481	1,383,397	2,058,325	1,751,458
Parking Permits	1,065	-	1,536	1,588
Permit Tech Fee	29,744	30,458	38,461	32,638
Mechanical (Htg/Ac) Permit	47,999	42,758	54,063	49,352
Plumbing & Gas Permits	102,763	65,767	160,893	129,022
Sign Permit Fees	23,839	25,912	27,792	35,825
Mobile Home Inspection	7,224	4,002	6,965	8,212
Zoning	36,201	50,502	51,743	40,752
Electrical Permit	67,053	44,070	90,776	77,269
Cert Of Occupancy	4,785	5,127	20,154	15,504
Specific Use Permit	22,200	28,249	25,755	25,848
Site Development Permit	274,520	214,113	326,091	302,886
Plat Review-Subdivisions	105,432	107,443	107,923	116,720
Variances & Appeals	700	4,610	0	3,289
Construction Plan Review	449,182	411,702	197,519	304,938
Temp Food Srvc Facilities	(26)	1,652	3,000	75
Food Permits/Food Handler	208,403	209,144	217,774	225,444
Food Handler Cert Fee	-	-	-	-
Septic Tank Permits	-	2,411	1,217	30
Other Permits/Fees	13,000	13,989	13,528	13,838
Street Closure Permits	59,149	10,000	32,540	65,814
Architectural Barrier Review	26,700	33,613	22,156	20,554
Moving	6,944	8,095	8,920	8,585
Security Alarm Permit Fee	27,047	37,809	30,864	28,784
Fire Prev & Prot Permit Fee	21,326	28,853	20,866	21,649
<b>Total</b>	<b>3,250,606</b>	<b>2,856,423</b>	<b>3,598,452</b>	<b>3,361,754</b>

# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### GENERAL FUND

	Actual 2017/2018	Approved 2018/2019	Estimated 2018/2019	Proposed 2019/2020
<b>Fines &amp; Penalties</b>				
Parking Meter Fines	155,367	157,372	165,000	174,125
Traffic Fines	565,792	632,827	580,000	589,500
School Bus Safety Fines	-	25,000	-	-
Mc Technology Fee	-	7,573	(0)	(0)
Other-Expunction	46,325	135,960	45,000	44,235
Complaints	324,397	259,865	265,000	306,625
Over-Under	618	51	-	-
Failure To Appear Fee	482	24,701	-	-
Warrant Fee	28,756	38,299	60,000	31,500
False Alarm Charges	14,746	27,517	15,000	23,108
Defensive Driving Admin Fee	9,705	29,637	11,500	8,634
Arrest Fee	58,026	58,199	33,000	45,825
Mc-Special Exp Fee	9,510	318,444	6,000	3,150
Dismissal Fee	12,178	18,908	13,500	12,819
Traffic Fee	7,854	3,605	7,500	7,368
Child Safety-Sb 460	2,145	4,500	4,000	3,100
<b>Total</b>	<b>1,235,900</b>	<b>1,742,457</b>	<b>1,205,500</b>	<b>1,249,990</b>

### **Interest Income**

Interest Income	438,949	134,000	463,586	463,801
<b>Total</b>	<b>438,949</b>	<b>134,000</b>	<b>463,586</b>	<b>463,801</b>

### **Cultural and Recreational**

Softball/Athletic Programs	24,031	4,964	13,049	21,177
Summer Fun Program Fee	85,556	93,716	82,811	87,070
Library Lost Materials	6,834	8,345	18,750	7,469
Library Fines	20,138	32,980	24,689	22,617
Library Cards	6,868	10,510	7,195	7,397
Library Misc Fee	19,579	20,413	19,612	20,602
Aquatic	43,261	12,495	47,515	41,188
PARD Building User Fee	103,385	93,464	104,719	102,618
Swimming Lessons	7,098	11,511	8,345	7,209
Hays County Library Donations	85,000	80,000	85,000	85,000
Annual Entry Fee-Resident	110,608	25,909	104,627	102,616
Annual Entry Fee-Non Resident	53,800	170,768	66,523	66,391
Daily Entry Fee-Resident	24,604	38,339	25,850	21,908
Daily Entry Fee-Non Resident	7,399	6,339	9,690	9,242

# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### GENERAL FUND

	Actual 2017/2018	Approved 2018/2019	Estimated 2018/2019	Proposed 2019/2020
Basketball Court Rental	9,708	1,233	6,931	8,173
Racquetball Court Rental	101	1,041	910	1,023
Equipment Rental Fee	1,160	1,238	1,502	1,038
Aerobics Fee	54,944	81,724	50,392	56,260
Instructional Fee	15,503	20,586	29,621	25,741
Lap Swim Fee	2,178	3,565	3,445	3,086
Senior Activities	890	2,224	1,319	1,033
Travel Programs Fee	5,406	23,876	4,856	5,121
Activity Center Meeting Room	57,141	54,830	59,302	59,250
PARD-Equipment Rent	5,927	4,118	4,236	4,606
Av Equipment	-	1,053	214	5
PARD-Other Revenue	1,029	10,000	1,305	5,033
<b>Total</b>	<b>752,146</b>	<b>815,242</b>	<b>782,411</b>	<b>772,872</b>

### Charges for Current Services

Passports	152,725	164,369	198,345	170,000
Animal Shelter Chrgs (Pound)	48,029	60,941	27,041	30,676
Animal Shelter Adopt Fee	38,992	50,054	23,219	28,580
Animal Shelter Vaccine-Micro	7,180	14,500	5,284	6,132
Parking Space Leases	-	953	(0)	-
Births-Vital Stats	41,680	46,742	39,633	40,000
Deaths-Vital Stats	2,428	3,681	2,116	2,499
Police Fees-Variou	11,483	12,846	12,935	12,449
Photographs	-	-	-	-
Criminal Record Name Check	-	7	-	-
Fleet Services	-	-	-	-
Fire Dept Rescue	1,637	-	-	-
Community Enhancement Fee	431,055	410,000	603,190	620,000
<b>Total</b>	<b>735,208</b>	<b>764,093</b>	<b>911,763</b>	<b>910,337</b>

### Other Revenues

Txdot Signal Reimbursement	-	-	-	-
Land Sales	-	4,215	-	-
TX State Reimbursement	127,808	-	65,000	65,000
SMCISD Reimbursement	169,823	171,258	172,062	173,921
Animal Shelter Svs Expansion	236,303	282,291	454,006	547,422
Auction Sales	110,798	22,993	80,515	150,000
Rebates	105,908	202,150	187,775	150,000
Misc Sales	1,729	729	938	1,000
Other Revenue	110,158	50,000	150,000	130,000
Other Revenue - Property Tax	63,509	79,166	50,813	55,000
Loan Repayment - JQH	547,925	547,924	549,894	548,222
MUD Fees	5,000	-	-	-
NSF Service Charge	366	305	345	-
<b>Total</b>	<b>1,479,327</b>	<b>1,361,031</b>	<b>1,711,349</b>	<b>1,820,566</b>

# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### GENERAL FUND

	Actual 2017/2018	Approved 2018/2019	Estimated 2018/2019	Proposed 2019/2020
<b>Reimbursement from Other Funds</b>				
Water/Wastewater Utility Fund	3,274,955	3,324,955	3,619,653	3,644,448 <sup>1</sup>
Electric Utility Fund	2,130,807	2,130,807	2,248,001	2,360,401 <sup>1</sup>
Drainage Utility Fund	125,000	73,222	131,500	138,075 <sup>1</sup>
WIC Program Fund	197,258	260,131	273,138	286,794 <sup>1</sup>
Total	5,728,020	5,789,115	6,272,291	6,429,719
<b>Total Operating Revenues</b>	<b>74,754,903</b>	<b>71,380,286</b>	<b>82,044,010</b>	<b>86,210,600</b>
<b>One-Time Revenues</b>				
Prior Year Adjustments	-	-	-	-
Other Revenue	-	-	-	-
Total	-	-	-	-
<b>Total Revenues</b>	<b>74,754,903</b>	<b>71,380,286</b>	<b>82,044,010</b>	<b>86,210,600</b>
<b>Recap of Revenues:</b>				
Taxes	61,134,745	57,917,925	67,098,659	71,201,563 <sup>1</sup>
Licenses & Permits	3,250,606	2,856,423	3,598,452	3,361,754 <sup>1</sup>
Fines & Penalties	1,235,900	1,742,457	1,205,500	1,249,990 <sup>1</sup>
Interest Income	438,949	134,000	463,586	463,801 <sup>1</sup>
Cultural and Recreational	752,146	815,242	782,411	772,872 <sup>1</sup>
Charges for Current Services	735,208	764,093	911,763	910,337 <sup>1</sup>
Other Revenue	1,479,327	1,361,031	1,711,349	1,820,566 <sup>1</sup>
Reimbursements from Other Funds	5,728,020	5,789,115	6,272,291	6,429,719 <sup>1</sup>
One-Time Revenues	-	-	-	-
<b>Total Revenues</b>	<b>74,754,903</b>	<b>71,380,286</b>	<b>82,044,010</b>	<b>86,210,600</b>

# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### GENERAL FUND

	Actual 2017/2018	Approved 2018/2019	Estimated 2018/2019	Proposed 2019/2020
<b>General Government</b>				
<b>City Manager</b>				
Personnel Services	1,187,280	1,152,569	1,152,569	1,436,980
Contracted Services	30,785	15,457	15,457	15,207
Materials and Supplies	9,722	9,180	9,180	10,080
Other Charges	76,800	46,666	46,666	47,666
<b>Total</b>	<b>1,304,587</b>	<b>1,223,872</b>	<b>1,223,872</b>	<b>1,509,933</b>
<b>Communications</b>				
Personnel Services	312,234	475,633	475,633	550,239
Contracted Services	13,109	6,400	6,400	6,400
Materials and Supplies	3,471	6,120	6,120	9,720
Other Charges	22,598	29,385	29,385	32,385
<b>Total</b>	<b>351,412</b>	<b>517,538</b>	<b>517,538</b>	<b>598,744</b>
<b>City Clerk</b>				
Personnel Services	450,686	502,739	502,739	539,222
Contracted Services	55,558	72,079	72,079	92,079
Materials and Supplies	55,086	60,209	60,209	63,209
Other Charges	33,403	40,033	40,033	37,033
<b>Total</b>	<b>594,733</b>	<b>675,059</b>	<b>675,059</b>	<b>731,543</b>
<b>City Council</b>				
Personnel Services	11,113	13,060	13,060	11,228
Contracted Services	4,879	8,280	8,280	8,280
Materials and Supplies	1,005	6,000	6,000	6,000
Other Charges	261,102	308,050	308,050	308,050
<b>Total</b>	<b>278,100</b>	<b>335,390</b>	<b>335,390</b>	<b>333,558</b>
<b>Legal</b>				
Personnel Services	810,641	818,477	818,477	852,689
Contracted Services	71,670	85,039	85,039	85,039
Materials and Supplies	3,536	7,300	7,300	7,300
Other Charges	7,789	11,194	11,194	11,194
<b>Total</b>	<b>893,636</b>	<b>922,010</b>	<b>922,010</b>	<b>956,222</b>
<b>Human Resources</b>				
Personnel Services	964,062	1,086,425	1,086,425	1,154,747
Contracted Services	102,820	135,068	135,068	134,718
Materials and Supplies	18,627	17,500	17,500	19,000
Other Charges	35,951	44,346	44,346	44,346
<b>Total</b>	<b>1,121,460</b>	<b>1,283,339</b>	<b>1,283,339</b>	<b>1,352,811</b>
<b>Finance</b>				
Personnel Services	1,724,794	1,852,168	1,852,168	1,949,551
Contracted Services	44,757	49,537	49,537	46,240
Materials and Supplies	37,601	34,115	34,115	40,470
Other Charges	57,726	62,680	62,680	65,180
<b>Total</b>	<b>1,864,879</b>	<b>1,998,501</b>	<b>1,998,501</b>	<b>2,101,441</b>
<b>Total General Government</b>	<b>6,408,806</b>	<b>6,955,708</b>	<b>6,955,708</b>	<b>7,584,252</b>

# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### GENERAL FUND

	Actual 2017/2018	Approved 2018/2019	Estimated 2018/2019	Proposed 2019/2020
<b>Technology Services</b>				
<b>Technology Services</b>				
Personnel Services	1,483,664	1,719,215	1,719,215	1,941,053
Contracted Services	149,644	195,855	195,855	202,795
Materials and Supplies	19,992	36,728	36,728	36,923
Other Charges	82,594	101,274	101,274	101,274
Total	1,735,894	2,053,072	2,053,072	2,282,045
<b>GIS Division</b>				
Personnel Services	219,712	221,843	161,843	288,635
Contracted Services	11,265	15,900	15,900	16,200
Materials and Supplies	8,486	9,150	9,150	9,150
Other Charges	14,645	12,550	7,550	12,350
Total	254,109	259,443	194,443	326,335
<b>Total Technology Services</b>	<b>1,990,003</b>	<b>2,312,515</b>	<b>2,247,515</b>	<b>2,608,380</b>

# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### GENERAL FUND

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#### Community Development

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##### Engineering Department

Personnel Services	2,202,710	2,017,615	1,967,615	2,256,253
Contracted Services	147,026	130,831	110,831	143,231
Materials and Supplies	46,692	38,697	38,697	47,820
Other Charges	59,421	62,135	62,135	63,830

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Total	2,455,848	2,249,278	2,179,278	2,511,134
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##### Real Estate

Personnel Services	-	155,294	155,294	204,329
Contracted Services	-	18,800	18,800	10,765
Materials and Supplies	-	1,200	1,200	1,200
Other Charges	-	3,635	3,635	5,270

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Total	-	178,929	178,929	221,564
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##### Development Services Admin

Personnel Services	402,151	462,933	462,933	563,880
Contracted Services	39,990	49,935	49,935	50,633
Materials and Supplies	33,654	30,251	30,251	30,251
Other Charges	67,149	82,565	82,565	81,590

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Total	542,944	625,684	625,684	726,353
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##### Planning-Permit Division

Personnel Services	1,062,488	1,201,731	1,126,731	1,267,043
Contracted Services	147,852	134,411	134,411	143,339
Materials and Supplies	-	9,064	9,064	9,443
Other Charges	4,376	5,635	5,635	5,635

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Total	1,214,716	1,350,841	1,275,841	1,425,459
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##### Inspections Division

Personnel Services	315,400	509,288	459,288	562,902
Contracted Services	8,146	11,115	11,115	11,115
Materials and Supplies	8,900	1,900	1,900	6,900
Other Charges	770	2,000	2,000	2,000

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Total	333,215	524,303	474,303	582,917
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##### Library

Personnel Services	1,495,477	1,547,227	1,447,227	1,617,694
Contracted Services	52,826	58,912	58,912	59,794
Materials and Supplies	176,390	174,380	174,380	178,790
Other Charges	21,636	21,244	21,244	23,244

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Total	1,746,330	1,801,763	1,701,763	1,879,522
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#### Total Community Development

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6,293,053	6,730,798	6,435,798	7,346,949
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# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### GENERAL FUND

	Actual 2017/2018	Approved 2018/2019	Estimated 2018/2019	Proposed 2019/2020
<b>Public Safety</b>				
<b>Fire Operations</b>				
Personnel Services	8,512,452	9,640,246	9,380,246	10,425,372
Contracted Services	92,460	134,072	134,072	175,293
Materials and Supplies	508,086	362,224	342,224	372,128
Other Charges	155,588	209,167	189,167	203,596
<b>Total</b>	<b>9,268,587</b>	<b>10,345,709</b>	<b>10,045,709</b>	<b>11,176,389</b>
<b>Police Operations</b>				
Personnel Services	15,761,036	15,128,086	14,878,086	16,486,957
Contracted Services	852,450	792,710	792,710	839,834 <sup>1</sup>
Materials and Supplies	800,100	686,913	626,913	672,750 <sup>1</sup>
Other Charges	123,048	102,790	102,790	107,205 <sup>1</sup>
<b>Total</b>	<b>17,536,633</b>	<b>16,710,498</b>	<b>16,400,498</b>	<b>18,106,746</b>
<b>Municipal Court</b>				
Personnel Services	573,768	646,534	646,534	823,303
Contracted Services	111,214	163,803	76,203	72,603
Materials and Supplies	10,650	18,860	18,860	18,860
Other Charges	9,156	17,100	17,100	17,140
<b>Total</b>	<b>704,788</b>	<b>846,297</b>	<b>758,697</b>	<b>931,906</b>
<b>Office of Emergency Management</b>				
Personnel Services	-	287,691	287,691	300,434
Contracted Services	-	32,704	32,704	51,204
Materials and Supplies	-	5,500	5,500	7,300
Other Charges	-	11,570	11,570	12,370
<b>Total</b>	<b>-</b>	<b>337,465</b>	<b>337,465</b>	<b>371,308</b>
<b>Total Public Safety</b>	<b>27,510,008</b>	<b>28,239,969</b>	<b>27,542,369</b>	<b>30,586,350</b>

# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### GENERAL FUND

	Actual 2017/2018	Approved 2018/2019	Estimated 2018/2019	Proposed 2019/2020
<b>Public Services Department</b>				
<b>Transportation Administration</b>				
Personnel Services	561,794	596,993	586,993	640,985
Contracted Services	28,800	62,259	62,259	63,043
Materials and Supplies	13,459	20,178	20,178	21,981
Other Charges	122,064	225,146	225,146	239,302
<b>Total</b>	<b>726,117</b>	<b>904,577</b>	<b>894,577</b>	<b>965,310</b>
<b>Traffic Control</b>				
Personnel Services	772,218	755,651	755,651	762,495
Contracted Services	138,115	148,436	98,436	148,436
Materials and Supplies	247,059	199,106	199,106	249,941
Other Charges	9,147	15,734	15,734	15,734
<b>Total</b>	<b>1,166,539</b>	<b>1,118,926</b>	<b>1,068,926</b>	<b>1,176,605</b>
<b>Streets</b>				
Personnel Services	1,329,337	1,416,295	1,316,295	1,402,451 <sup>1</sup>
Contracted Services	249,041	202,716	202,716	200,216 <sup>1</sup>
Materials and Supplies	1,963,135	1,803,482	1,803,482	1,825,465 <sup>1</sup>
Other Charges	8,047	8,525	8,525	11,025 <sup>1</sup>
<b>Total</b>	<b>3,549,560</b>	<b>3,431,018</b>	<b>3,331,018</b>	<b>3,439,157</b>
<b>Total Public Services Department</b>	<b>5,442,215</b>	<b>5,454,521</b>	<b>5,294,521</b>	<b>5,581,072</b>

# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### GENERAL FUND

	Actual 2017/2018	Approved 2018/2019	Estimated 2018/2019	Proposed 2019/2020
<b>Neighborhood Enhancement</b>				
<b>Neighborhood Services</b>				
Personnel Services	713,522	318,442	298,442	427,386
Contracted Services	83,427	66,384	66,384	74,576
Materials and Supplies	72,033	31,436	31,436	31,858
Other Charges	25,234	12,160	12,160	12,160
<b>Total</b>	<b>894,217</b>	<b>428,421</b>	<b>408,421</b>	<b>545,981</b>
<b>Community Enhancement</b>				
Personnel Services	-	95,979	95,979	175,246
Contracted Services	-	-	-	-
Materials and Supplies	-	24,385	24,385	24,835
Other Charges	498,172	450,720	250,720	420,720
<b>Total</b>	<b>498,172</b>	<b>571,084</b>	<b>371,084</b>	<b>620,801</b>
<b>Environmental Health</b>				
Personnel Services	585,468	737,704	637,704	685,184
Contracted Services	22,251	39,570	39,570	55,290
Materials and Supplies	15,717	56,112	56,112	46,150
Other Charges	2,214	5,265	5,265	5,265
<b>Total</b>	<b>625,649</b>	<b>838,651</b>	<b>738,651</b>	<b>791,890</b>
<b>Animal Services-Control</b>				
Personnel Services	353,688	358,630	358,630	365,743
Contracted Services	29,744	37,550	37,550	37,550
Materials and Supplies	35,803	25,974	25,974	26,473
Other Charges	4,606	8,375	8,375	9,835
<b>Total</b>	<b>423,840</b>	<b>430,529</b>	<b>430,529</b>	<b>439,600</b>
<b>Animal Services- Shelter</b>				
Personnel Services	676,259	749,276	749,276	955,563
Contracted Services	91,521	167,603	167,603	202,847
Materials and Supplies	115,082	90,732	90,732	149,832
Other Charges	7,072	10,765	10,765	13,365
<b>Total</b>	<b>889,933</b>	<b>1,018,376</b>	<b>1,018,376</b>	<b>1,321,606</b>
<b>Total Neighborhood Enhancement</b>	<b>3,331,812</b>	<b>3,287,062</b>	<b>2,967,062</b>	<b>3,719,878</b>

# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### GENERAL FUND

	Actual 2017/2018	Approved 2018/2019	Estimated 2018/2019	Proposed 2019/2020
<b>Community Services Admin</b>				
Personnel Services	627,156	873,811	773,811	396,339
Contracted Services	341	-	-	-
Materials and Supplies	3,794	16,700	16,700	41,700
Other Charges	4,149	3,325	3,325	3,325
Total	635,440	893,836	793,836	441,364
<b>Parks &amp; Recreation</b>				
Personnel Services	2,544,521	2,612,643	2,412,643	3,007,557
Contracted Services	451,157	617,243	617,243	628,567
Materials and Supplies	405,313	256,487	256,487	319,894
Other Charges	18,953	28,735	28,735	38,371
Total	3,419,945	3,515,108	3,315,108	3,994,390
<b>Activity Center</b>				
Personnel Services	698,446	805,423	755,423	833,872
Contracted Services	28,532	23,200	23,200	23,200
Materials and Supplies	35,605	60,540	60,540	60,540
Other Charges	-	3,500	3,500	3,500
Total	762,582	892,663	842,663	921,112
<b>Outdoor Pool</b>				
Personnel Services	63,276	104,387	104,387	106,776
Contracted Services	10,400	-	-	-
Materials and Supplies	31,826	39,000	39,000	39,000
Total	105,503	143,387	143,387	145,776
<b>Facilities &amp; Grounds</b>				
Personnel Services	-	-	-	291,083
Contracted Services	826,073	846,503	846,503	908,860
Materials and Supplies	93,671	67,566	67,566	79,785
Other Charges	-	-	-	-
Total	919,744	914,069	914,069	1,279,728
<b>Park Rangers</b>				
Personnel Services	366,046	404,055	404,055	390,033
Contracted Services	8,144	7,833	7,833	7,833
Materials and Supplies	46,825	40,017	40,017	40,447
Other Charges	7,901	15,920	15,920	15,920
Total	428,916	467,825	467,825	454,233
<b>Fleet Services</b>				
Personnel Services	572,295	629,049	629,049	683,782
Contracted Services	6,539	9,120	9,120	9,295
Materials and Supplies	41,556	368,865	368,865	369,133
Other Charges	7,186	20,462	20,462	29,962
Total	627,577	1,027,495	1,027,495	1,092,172
<b>PARC Contract Programs</b>				
Contracted Services	67,447	110,000	110,000	110,000
Total	67,447	110,000	110,000	110,000
<b>Total Community Services</b>				
	<b>6,967,154</b>	<b>7,964,383</b>	<b>7,614,383</b>	<b>8,438,775</b>

# CITY OF SAN MARCOS

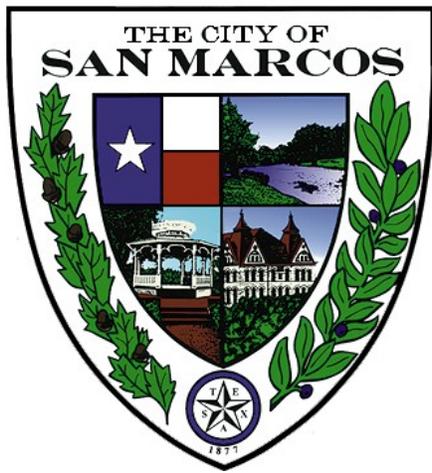
## 2019-20 ANNUAL BUDGET

### GENERAL FUND

	Actual 2017/2018	Approved 2018/2019	Estimated 2018/2019	Proposed 2019/2020
<b>General Services</b>				
<b>Social Services</b>				
Social Services	450,000	500,000	500,000	500,000
Total	450,000	500,000	500,000	500,000
<b>Special Services</b>				
Personnel Services	1,083	723,125	723,125	192,902
Contracted Services	3,331,696	3,173,133	2,973,133	3,362,163
Materials and Supplies	9,390	5,100	5,100	5,100
Other Charges	2,366,763	2,173,069	2,173,069	2,276,402
Operating Transfers	1,418,405	2,924,172	2,819,172	4,360,093 <sup>1</sup>
Eco Development/TIZ Incentives	6,117,307	7,232,883	7,232,883	7,743,887 <sup>1</sup>
Other Incentives	207,020	200,000	200,000	200,000 <sup>1</sup>
Capital Outlay & Maintenance	2,734,871	2,783,359	2,783,359	3,237,234 <sup>1</sup>
Total	16,186,535	19,214,841	18,909,841	21,377,781 <sup>1</sup>
<b>Total General Services</b>	<b>16,636,535</b>	<b>19,714,841</b>	<b>19,409,841</b>	<b>21,877,781</b>
<b>Total General Fund Expenditures</b>	<b>74,579,585</b>	<b>80,659,797</b>	<b>78,467,197</b>	<b>87,743,439</b>

#### Summary of Expenditures by Services

General Government	6,408,806	6,955,708	6,955,708	7,584,252
Technology Services	1,990,003	2,312,515	2,247,515	2,608,380
Community Development	6,293,053	6,730,798	6,435,798	7,346,949
Public Safety	27,510,008	28,239,969	27,542,369	30,586,350 <sup>1</sup>
Neighborhood Enhancement	3,331,812	3,287,062	2,967,062	3,719,878
Public Services	5,442,215	5,454,521	5,294,521	5,581,072
Community Services	6,967,154	7,964,383	7,614,383	8,438,775
General Services	16,636,535	19,714,841	19,409,841	21,877,781
<b>Total General Fund Expenditures</b>	<b>74,579,585</b>	<b>80,659,797</b>	<b>78,467,197</b>	<b>87,743,439</b>



# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### DEBT SERVICE FUND

	Actual 2017/2018	Approved 2018/2019	Revised 2018/2019	Proposed 2019/2020
<b>Beginning Unreserved Fund Balance</b>	<b>9,152,034</b>	<b>9,528,758</b>	<b>9,528,758</b>	<b>8,768,597</b>
<b>Operating Revenues</b>				
Current Ad Valorem	11,604,815	11,221,997	11,221,997	11,221,997
Delinquent Ad Valorem	43,679	148,863	148,863	148,863
Penalties and Interest	58,517	80,157	52,850	80,157
Interest Income	228,458	90,000	80,000	90,000
Hammonds Transfer	547,924	505,053	462,500	505,053
BAB Subsidy	94,522	102,608	99,498	102,608
Pass Thru Toll Revenue	3,266,265	3,030,000	3,400,000	3,030,000
TIRZ Transfer	214,550	1,839,572	1,221,324	1,839,572
Venue Tax Transfer	1,654,631	1,510,828	1,450,110	1,464,611
<b>Total Operating Revenues</b>	<b>17,713,361</b>	<b>18,529,078</b>	<b>18,137,142</b>	<b>18,482,861</b>
<b>Operating Expenditures</b>				
Principal Payments	9,985,000	10,235,000	10,235,000	9,010,000
Interest Payments	5,040,938	7,429,528	7,429,528	6,115,339
Fiscal Agent Fees	3,932	11,450	11,450	6,900
TIZ Payments	2,306,768	1,839,572	1,221,324	1,839,572
<b>Total Operating Expenditures</b>	<b>17,336,637</b>	<b>19,515,550</b>	<b>18,897,302</b>	<b>16,971,811</b>
<b>Ending Fund Balance</b>	<b>9,528,758</b>	<b>8,542,286</b>	<b>8,768,597</b>	<b>10,279,647</b>
<b>Fund Balance as a Percentage of Total Expenditures</b>	54.96%	43.77%	46.40%	60.57%
<b>Total Outstanding Tax Supported Debt</b>	71,430,000	76,700,000	76,700,000	109,815,000

# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### DEBT SERVICE FUND

#### Outstanding Tax Supported Debt

#### Outstanding Principal

Series 2008A Combination Tax and Revenue Certificates of Obligation	4,385,000
Series 2009 GO Refunding Bonds	295,000
Series 2009 GO Refunding Bonds	310,000
Series 2009 General Obligation Bonds	770,000
Series 2010 Taxable Build America Bonds	4,765,000
Series 2010 General Obligation Refunding Bonds	2,930,000
Series 2012 General Obligation Refunding Bonds	3,345,000
Series 2013 General Obligation Refunding Bonds	670,000
Series 2013 Combination Tax & Revenue Bonds	2,765,000
Series 2014 Combination Tax & Revenue Bonds	5,010,000
Series 2014 General Obligation Refunding Bonds	4,925,000
Series 2014A General Obligation Refunding Bonds	5,875,000
Series 2015 Combination Tax & Revenue Bonds	4,255,000
Series 2016 GO Refunding Bonds	4,385,000
Series 2016 Combination Tax & Revenue Bonds	9,090,000
Series 2017 Combination Tax & Revenue Bonds	6,610,000
Series 2018 Combination Tax & Revenue Bonds	8,805,000
Series 2018 General Obligation Bonds	23,060,000
Series 2018 Combination Tax & Revenue Bonds	9,105,000
Series 2019 Combination Tax & Revenue Bonds	8,460,000
<b>Total</b>	<b>109,815,000</b>
<b>Fund Balance as a Percentage of Total Original Principal Amount for Outstanding Tax Supported Debt</b>	<b>9.36%</b>



# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### HOTEL OCCUPANCY TAX FUND

	Actual 2017/2018	Approved 2018/2019	Revised 2018/2019	Proposed 2019/2020
<b>Beginning Fund Balance - Reserved and Unreserved</b>	<b>752,518</b>	<b>208,212</b>	<b>208,212</b>	<b>252,287</b>
<b>Operating Revenues</b>				
Hotel Occupancy Tax	2,216,893	2,088,185	2,363,275	2,386,908
Penalties	6,501	1,000	31,000	1,000
Embassy Tax Revenue	870,651	914,206	774,890	782,639
Venue Tax-2%	633,398	596,622	675,220	681,972
Interest Income	-	1,000	1,000	1,000
Other Revenue	-	-	-	-
Operating Transfer from General Fund	143,481	143,481	143,481	142,188
<b>Total Operating Revenues</b>	<b>3,870,924</b>	<b>3,744,494</b>	<b>3,988,866</b>	<b>3,995,707</b>
<b>Operating Expenditures</b>				
Convention & Visitor Bureau (Contribution from City)	-	-	-	-
Tanger Marketing Program	150,000	126,750	150,000	50,000
Downtown Mrktng Coop	26,052	25,350	30,000	30,000
Eco Tourism	20,310	33,800	40,000	40,000
Sports Tourism	8,567	50,700	60,000	60,000
Tourist Account	-	-	-	-
Transportation	1,008	-	-	-
Mural Funding	29,916	29,575	35,000	35,000
Arts Project Funding	107,753	105,625	125,000	137,500
Permanent Art	44,528	105,625	125,000	137,500
Repairs-Building Materials	-	10,000	10,000	20,000
Main Street Program	352,857	354,026	328,251	392,531
Convention & Visitor Bureau (City Department)	1,462,809	1,441,772	1,591,429	1,690,794
<b>Total Operating Expenditures</b>	<b>2,203,800</b>	<b>2,283,222</b>	<b>2,494,681</b>	<b>2,593,325</b>
<b>Operating Transfers and Adjustments</b>				
Transfer of Venue Tax	1,504,631	1,510,828	1,450,110	1,464,611
<b>Total Transfers and Adjustments</b>	<b>1,504,631</b>	<b>1,510,828</b>	<b>1,450,110</b>	<b>1,464,611</b>
Reserved for Unspent Allocations - Arts Funding	278,287			
Reserved for Unspent Allocations - Mural Funding	46,995			
Reserved for Unspent Allocations - Conference Ctr Repairs	119,000			
Reserve for Unspent Allocation-Eco/Sports Tourism	180,688	-	-	-
Reserve for Unspent Allocation-Branding	23,825			
Reserved for Unspent Allocations - Wayfinding	33,005	-	-	-
Reserved for Unspent Allocations - Airport Improvements	-	-	-	-
Reserved for Unspent Allocations - Master Plan	25,000	-	-	-
<b>Total Reserves for Unspent Allocations</b>	<b>706,800</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Unreserved Fund Balance</b>	<b>208,212</b>	<b>158,655</b>	<b>252,287</b>	<b>190,058</b>
<b>Fund Balance as a Percentage of Total Expenditures</b>	<b>9.45%</b>	<b>6.95%</b>	<b>10.11%</b>	<b>7.33%</b>

# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### MUNICIPAL COURT TECHNOLOGY FUND

	Actual 2017/2018	Approved 2018/2019	Revised 2018/2019	Proposed 2019/2020
<b>Beginning Unreserved Fund Balance</b>	<b>152,936</b>	<b>178,585</b>	<b>178,585</b>	<b>198,585</b>
<b>Operating Revenues</b>				
Technology Fee	25,754	25,000	25,000	25,000
Interest Income	-			
<b>Total Operating Revenues</b>	<b>25,754</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</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	105	-	-	-
<b>Total One-Time Expenditures</b>	<b>105</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Unreserved Fund Balance</b>	<b>178,585</b>	<b>198,585</b>	<b>198,585</b>	<b>218,585</b>
<b>Fund Balance as a Percentage of Total Expenditures</b>	100.00%	3971.70%	3971.70%	4371.70%

# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### MUNICIPAL COURT SECURITY FEE FUND

	Actual 2017/2018	Approved 2018/2019	Revised 2018/2019	Proposed 2019/2020
<b>Beginning Unreserved Fund Balance</b>	<b>145,305</b>	<b>134,511</b>	<b>134,511</b>	<b>115,938</b>
<b>Operating Revenues</b>				
Security Fee	18,607	18,500	18,500	18,500
Interest Income	-	-	-	-
<b>Total Operating Revenues</b>	<b>18,607</b>	<b>18,500</b>	<b>18,500</b>	<b>18,500</b>
<b>Operating Expenditures</b>				
Personnel	29,401	32,073	32,073	32,073
Contracted Services	-	50,000	-	50,000
Materials & Supplies	-	5,000	5,000	5,000
<b>Total Operating Expenditures</b>	<b>29,401</b>	<b>87,073</b>	<b>37,073</b>	<b>87,073</b>
<b>Ending Unreserved Fund Balance</b>	<b>134,511</b>	<b>65,938</b>	<b>115,938</b>	<b>47,365</b>
<b>Fund Balance as a Percentage of Total Expenditures</b>	457.51%	75.73%	312.73%	54.40%

# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### MUNICIPAL COURT JUVENILE FEE FUND

	Actual 2017/2018	Approved 2018/2019	Revised 2018/2019	Proposed 2019/2020
<b>Beginning Unreserved Fund Balance</b>	<b>42,879</b>	<b>51,372</b>	<b>51,372</b>	<b>58,009</b>
<b>Operating Revenues</b>				
Juvenile Fee	30,404	30,500	30,500	30,500
Truancy Fee	5,468	5,500	5,500	5,500
Interest Income	-	-	-	-
<b>Total Operating Revenues</b>	<b>35,872</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>
<b>Operating Expenditures</b>				
Personnel Services	27,379	29,363	29,363	28,464
<b>Total Operating Expenditures</b>	<b>27,379</b>	<b>29,363</b>	<b>29,363</b>	<b>28,464</b>
<b>Ending Unreserved Fund Balance</b>	<b>51,372</b>	<b>58,009</b>	<b>58,009</b>	<b>65,545</b>
<b>Fund Balance as a Percentage of Total Expenditures</b>	187.64%	197.56%	197.56%	230.27%

# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### MUNICIPAL COURT EFFICIENCY FUND

	Actual 2017/2018	Approved 2018/2019	Revised 2018/2019	Proposed 2019/2020
<b>Beginning Unreserved Fund Balance</b>	<b>36,642</b>	<b>40,989</b>	<b>40,989</b>	<b>20,989</b>
<b>Operating Revenues</b>				
Efficiency Fee	4,347	4,000	4,000	4,000
Other Revenue	-	-	-	-
<b>Total Operating Revenues</b>	<b>4,347</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
<b>Operating Expenditures</b>				
Contracted Services	-	20,000	24,000	20,000
<b>Total Operating Expenditures</b>	<b>-</b>	<b>20,000</b>	<b>24,000</b>	<b>20,000</b>
<b>Ending Unreserved Fund Balance</b>	<b>40,989</b>	<b>24,989</b>	<b>20,989</b>	<b>4,989</b>
<b>Fund Balance as a Percentage of Total Expenditures</b>	100.00%	124.95%	87.45%	24.95%

# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### SEIZED ASSETS FUND

	Actual 2017/2018	Approved 2018/2019	Revised 2018/2019	Proposed 2019/2020
<b>Beginning Unreserved Fund Balance</b>	<b>154,821</b>	<b>194,253</b>	<b>194,253</b>	<b>126,073</b>
<b>Operating Revenues</b>				
Seized Assets	48,432	5,000	5,000	5,000
Interest Income	-	-	-	-
<b>Total Operating Revenues</b>	<b>48,432</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Operating Expenditures</b>				
Contracted Services	9,000	5,000	5,000	5,000
Capital Outlay	-	68,180	68,180	-
<b>Total Operating Expenditures</b>	<b>9,000</b>	<b>73,180</b>	<b>73,180</b>	<b>5,000</b>
<b>Ending Unreserved Fund Balance</b>	<b>194,253</b>	<b>126,073</b>	<b>126,073</b>	<b>126,073</b>
<b>Fund Balance as a Percentage of Total Expenditures</b>	2158.37%	172.28%	172.28%	2521.46%

# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### COMMUNITY DEVELOPMENT BLOCK GRANT FUND

	Actual 2017/2018	Approved 2018/2019	Revised 2018/2019	Proposed 2019/2020
<b>Beginning Unreserved Fund Balance</b>	-	-	-	-
<b>Operating Revenues</b>				
Grant Revenue	941,575	649,948	649,948	680,998
<b>Total Operating Revenues</b>	<b>941,575</b>	<b>649,948</b>	<b>649,948</b>	<b>680,998</b>
<b>Operating Expenditures</b>				
Personnel Services	101,664	129,990	129,990	129,990
Contracted Services	839,911	519,958	519,958	551,008
<b>Total Operating Expenditures</b>	<b>941,575</b>	<b>649,948</b>	<b>649,948</b>	<b>680,998</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%

# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### CEMETERY OPERATIONS FUND

	Actual 2017/2018	Approved 2018/2019	Revised 2018/2019	Proposed 2019/2020
<b>Beginning Unreserved Fund Balance</b>	<b>19,387</b>	<b>39,430</b>	<b>39,430</b>	<b>6,220</b>
<b>Operating Revenues</b>				
Burial Permits	-		-	-
Monument Permits	-		-	-
Other Revenue	-			-
Interest Income	-			-
Sale of Cemetery Lots	87,481	55,500	100,170	80,000
Sale of Memorial Plaques	-	-	-	-
<b>Total Operating Revenues</b>	<b>87,481</b>	<b>55,500</b>	<b>100,170</b>	<b>80,000</b>
<b>One-Time Operating Revenues</b>				
Operating Transfer - General Fund	90,000	180,000	75,000	170,000
Operating Transfer - Cemetery Perpetual Care Fund	-	-	-	-
<b>Total One-Time Operating Revenues</b>	<b>90,000</b>	<b>180,000</b>	<b>75,000</b>	<b>170,000</b>
<b>Operating Expenditures</b>				
Contracted Services	155,822	237,224	203,380	247,546
Materials and Supplies	1,617	2,000	5,000	5,000
<b>Total Operating Expenditures</b>	<b>157,439</b>	<b>239,224</b>	<b>208,380</b>	<b>252,546</b>
<b>Ending Unreserved Fund Balance</b>	<b>39,430</b>	<b>35,706</b>	<b>6,220</b>	<b>3,674</b>
<b>Fund Balance as a Percentage of Total Expenditures</b>	<b>25.04%</b>	<b>14.93%</b>	<b>2.98%</b>	<b>1.45%</b>

# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### TAX INCREMENT FINANCING SUMMARY

	Actual 2017/2018	Approved 2018/2019	Revised 2018/2019	Proposed 2019/2020
<b>Beginning Unreserved Fund Balance</b>	<b>910,579</b>	<b>1,604,315</b>	<b>1,604,315</b>	<b>2,366,861</b>
<b>Operating Revenues</b>				
Interest Income	-	-	-	-
TIRZ Revenue City	2,306,768	3,438,759	2,982,920	4,543,767
TIRZ Revenue County	440,695	516,650	448,220	595,000
<b>Total Operating Revenues</b>	<b>2,747,463</b>	<b>3,955,409</b>	<b>3,431,140</b>	<b>5,138,767</b>
<b>Operating Expenditures</b>				
Distribution	1,839,177	4,972,665	2,468,937	3,930,767
Debt Service Transfer	214,550	224,422	199,657	198,000
<b>Total Operating Expenditures</b>	<b>2,053,727</b>	<b>5,197,087</b>	<b>2,668,594</b>	<b>4,128,767</b>
<b>Ending Unreserved Fund Balance</b>	<b>1,604,315</b>	<b>362,637</b>	<b>2,366,861</b>	<b>3,376,861</b>

# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

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

	Actual 2017/2018	Approved 2018/2019	Revised 2018/2019	Proposed 2019/2020
<b>Beginning Unreserved Fund Balance</b>	-	-	-	-
<b>Operating Revenues</b>				
TIRZ Revenue City	998,420	1,307,833	1,211,421	1,539,767
TIRZ Revenue County	99,960	-	-	-
<b>Total Operating Revenues</b>	<b>1,098,380</b>	<b>1,307,833</b>	<b>1,211,421</b>	<b>1,539,767</b>
<b>Operating Expenditures</b>				
Distributions	1,098,380	1,107,833	1,211,421	1,539,767
<b>Total Operating Expenditures</b>	<b>1,098,380</b>	<b>1,107,833</b>	<b>1,211,421</b>	<b>1,539,767</b>
<b>Ending Unreserved Fund Balance</b>	-	<b>200,000</b>	-	-

### TAX INCREMENT REINVESTMENT ZONE #3 CONFERENCE CENTER

	Actual 2017/2018	Approved 2018/2019	Revised 2018/2019	Proposed 2019/2020
<b>Beginning Unreserved Fund Balance</b>	-	-	-	-
<b>Operating Revenues</b>				
TIRZ Revenue City	147,908	150,984	139,410	138,000
TIRZ Revenue County	66,642	73,438	60,247	60,000
<b>Total Operating Revenues</b>	<b>214,550</b>	<b>224,422</b>	<b>199,657</b>	<b>198,000</b>
<b>Operating Expenditures</b>				
Operating Transfers To Debt Service Fund	214,550	224,422	199,657	198,000
<b>Total Operating Expenditures</b>	<b>214,550</b>	<b>224,422</b>	<b>199,657</b>	<b>198,000</b>
<b>Ending Unreserved Fund Balance</b>	-	-	-	-

# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### TAX INCREMENT REINVESTMENT ZONE #4 KISSING TREE

	Actual 2017/2018	Approved 2018/2019	Revised 2018/2019	Proposed 2019/2020
<b>Beginning Unreserved Fund Balance</b>		<b>84,045</b>	<b>84,045</b>	-
<b>Operating Revenues</b>				
Interest Income				-
TIRZ Revenue City	50,925	92,094	81,911	206,000
TIRZ Revenue County	33,120	15,609	53,370	135,000
<b>Total Operating Revenues</b>	<b>84,045</b>	<b>107,703</b>	<b>135,281</b>	<b>341,000</b>
<b>Operating Expenditures</b>				
Distributions	-	107,703	219,326	341,000
<b>Total Operating Expenditures</b>	<b>-</b>	<b>107,703</b>	<b>219,326</b>	<b>341,000</b>
<b>Ending Unreserved Fund Balance</b>	<b>84,045</b>	<b>84,045</b>	-	-

### TAX INCREMENT REINVESTMENT ZONE #5 DOWNTOWN

	Actual 2017/2018	Approved 2018/2019	Revised 2018/2019	Proposed 2019/2020
<b>Beginning Unreserved Fund Balance</b>	<b>910,579</b>	<b>1,520,270</b>	<b>1,520,270</b>	<b>2,366,861</b>
<b>Operating Revenues</b>				
Interest Income	-	-	-	-
TIRZ Revenue City	368,718	630,719	511,988	610,000
TIRZ Revenue County	240,973	427,603	334,603	400,000
<b>Total Operating Revenues</b>	<b>609,691</b>	<b>1,058,322</b>	<b>846,591</b>	<b>1,010,000</b>
<b>Operating Expenditures</b>				
Distributions	-	2,500,000	-	-
<b>Total Operating Expenditures</b>	<b>-</b>	<b>2,500,000</b>	<b>-</b>	<b>-</b>
<b>Ending Unreserved Fund Balance</b>	<b>1,520,270</b>	<b>78,592</b>	<b>2,366,861</b>	<b>3,376,861</b>

# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### TRANSPORTATION REINVESTMENT ZONE

#### LOOP 110

	Actual 2017/2018	Approved 2018/2019	Revised 2018/2019	Proposed 2019/2020
<b>Beginning Unreserved Fund Balance</b>	-	-	-	-
<b>Operating Revenues</b>				
Interest Income	-	-	-	-
TRZ Revenue City	740,797	1,257,129	1,038,190	2,050,000
<b>Total Operating Revenues</b>	<b>740,797</b>	<b>1,257,129</b>	<b>1,038,190</b>	<b>2,050,000</b>
<b>Operating Expenditures</b>				
Distributions	740,797	1,257,129	1,038,190	2,050,000
<b>Total Operating Expenditures</b>	<b>740,797</b>	<b>1,257,129</b>	<b>1,038,190</b>	<b>2,050,000</b>
<b>Ending Unreserved Fund Balance</b>	-	-	-	-

# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### PUBLIC EDUCATION GOVERNMENTAL FUND (PEG)

	Actual 2017/2018	Approved 2018/2019	Revised 2018/2019	Proposed 2019/2020
<b>Beginning Unreserved Fund Balance</b>	<b>517,665</b>	<b>545,249</b>	<b>545,249</b>	<b>571,949</b>
<b>Operating Revenues</b>				
Public Education Governmental Fee	99,518	97,000	96,700	97,000
<b>Total Operating Revenues</b>	<b>99,518</b>	<b>97,000</b>	<b>96,700</b>	<b>97,000</b>
<b>Capital Outlay</b>				
Equipment	71,934	100,000	70,000	100,000
<b>Total One-Time Expenditures</b>	<b>71,934</b>	<b>100,000</b>	<b>70,000</b>	<b>100,000</b>
<b>Ending Unreserved Fund Balance</b>	<b>545,249</b>	<b>542,249</b>	<b>571,949</b>	<b>568,949</b>



# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### ELECTRIC UTILITY FUND SUMMARY

	Actual 2017/2018	Approved 2018/2019	Revised 2018/2019	Proposed 2019/2020
<b>Beginning Unreserved Fund Balance</b>	<b>10,659,587</b>	<b>10,866,772</b>	<b>10,866,772</b>	<b>10,595,560</b>
<b>Operating Revenues</b>				
Interest Income	156,283	244,420	164,816	281,959
Sales Tax Discount	8,971	7,500	8,802	8,916
Electric Service Revenue	56,128,647	58,043,981	53,990,594	57,203,312
Connections - Electric	586,148	600,000	553,232	575,050
Reconnection Charges	127,260	120,000	120,645	122,935
Penalties	539,630	550,000	623,152	568,428
Pole Attachment Contracts	0	454,500	457,186	357,000
Sale of Transformers	5,142	1,515	10,916	3,329
Ferguson Revenue	876,565	406,348	144,549	12,209
Service Charges	20,000	25,402	7,459	22,701
Other Revenue	90,964	169,349	414,919	167,371
Reimbursement from Other Funds	1,910,907	2,198,743	2,252,585	2,675,413
BAB Subsidy	22,055	21,977	21,615	19,720
<b>Total Operating Revenues</b>	<b>60,472,572</b>	<b>62,843,735</b>	<b>58,770,470</b>	<b>62,018,343</b>
<b>Operating Expenses</b>				
Personnel Services	5,100,930	6,295,606	5,722,309	6,917,886
Purchase of Power	35,939,424	37,780,820	33,057,003	36,498,322
Contracted Services	2,035,662	3,086,218	2,836,218	4,166,259
Materials and Supplies	711,086	1,382,591	1,232,591	1,455,030
Other Charges	3,171,655	3,788,934	3,797,267	3,958,377
Franchise Fee	4,490,286	4,643,519	4,490,292	4,643,519
Debt Service	3,821,150	4,250,198	4,250,200	4,522,302
<b>Total Operating Expenses</b>	<b>55,270,192</b>	<b>61,227,885</b>	<b>55,385,880</b>	<b>62,161,695</b> <sup>1</sup>
<b>One-Time Expenses</b>				
One-Time Operating Transfers	-	40,000	40,000	42,000
Capital Outlay	211,299	615,803	615,803	426,284
Transfer to Capital Reserves	4,000,000	1,000,000	3,000,000	300,000
<b>Total One-Time Expenses</b>	<b>4,211,299</b>	<b>1,655,803</b>	<b>3,655,803</b>	<b>768,284</b>
<b>Total Expenses</b>	<b>59,481,491</b>	<b>62,883,688</b>	<b>59,041,682</b>	<b>62,929,979</b>
<b>Ending Fund Balance</b>	<b>11,650,668</b>	<b>10,826,819</b>	<b>10,595,560</b>	<b>9,683,924</b>
<b>Fund Balance Reserve-Revenue Stabilization</b>	<b>783,896</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Enbcumbrance Reserve</b>	<b>1,649,645</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Unreserved Fund Balance</b>	<b>9,217,127</b>	<b>10,826,819</b>	<b>10,595,560</b>	<b>9,683,924</b>
<b>Fund Balance in Days of Opertation</b>	<b>65.34</b>	<b>68.88</b>	<b>74.95</b>	<b>60.61</b>

# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### ELECTRIC UTILITY FUND SUMMARY

	Actual 2017/2018	Approved 2018/2019	Revised 2018/2019	Proposed 2019/2020
<b>Conservation</b>				
Personnel Services	88,726	91,059	91,059	100,711
Contracted Services	79,000	138,762	88,762	138,762
Materials and Supplies	10,334	23,335	23,335	23,335
Other Charges	-	500	500	500
Capital Outlay	-	-	-	-
Total	178,059	253,656	203,656	263,308
<b>Meter Operations</b>				
Personnel Services	894,220	1,056,023	896,023	1,100,008
Contracted Services	145,579	86,505	86,505	641,505
Materials and Supplies	137,585	364,886	264,886	376,361
Other Charges	33,349	42,465	42,465	53,065
Capital Outlay	-	-	-	256,828
Total	1,210,733	1,549,879	1,289,879	2,427,767
<b>Administration</b>				
Personnel Services	698,845	1,071,658	931,658	1,199,123
Contracted Services	249,600	364,148	264,148	315,948
Materials and Supplies	25,876	23,001	23,001	52,045
Other Charges	62,140	72,915	72,915	86,265
Capital Outlay	886	-	-	23,456
Total	1,037,347	1,531,722	1,291,722	1,676,837
<b>Maintenance</b>				
Personnel Services	1,909,784	2,259,181	2,059,181	2,718,217
Contracted Services	456,553	629,389	629,389	1,184,389
Materials and Supplies	504,358	874,289	824,289	902,210
Other Charges	39,985	70,890	70,890	77,090
Capital Outlay	160,413	240,000	240,000	96,000
Total	3,071,093	4,073,749	3,823,749	4,977,906
<b>Utility Business Office</b>				
Personnel Services	1,067,441	1,085,459	1,085,459	1,159,890
Contracted Services	306,716	523,430	423,430	523,430
Materials and Supplies	27,219	52,680	52,680	52,680
Other Charges	11,084	22,005	22,005	25,705
Capital Outlay	-	-	-	-
Total	1,412,460	1,683,574	1,583,574	1,761,705

# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### ELECTRIC UTILITY FUND SUMMARY

	Actual 2017/2018	Approved 2018/2019	Revised 2018/2019	Proposed 2019/2020
<b>Public Services Administration</b>				
Personnel Services	440,829	593,417	543,417	634,937
Contracted Services	198,253	265,164	265,164	192,664
Materials and Supplies	2,523	9,200	9,200	13,200
Other Charges	9,351	24,550	24,550	39,410
Capital Outlay	975	325,803	325,803	-
Total	651,931	1,218,134	1,168,134	880,211
<b>Special Services</b>				
Personnel Services	1,084	138,808	115,512	5,000
Purchase Power	35,939,424	37,780,820	33,057,003	36,498,322
Contracted Services	599,961	1,078,820	1,078,820	1,169,561
Materials and Supplies	3,192	35,200	35,200	35,200
Other Charges	3,015,746	3,555,609	3,563,942	3,676,342
Franchise Fee	4,490,286	4,643,519	4,490,292	4,643,519
Operating Transfers	-	40,000	40,000	42,000
Capital Outlay	50,000	50,000	50,000	50,000
Transfer to Capital Reserves	4,000,000	1,000,000	3,000,000	300,000
Rate Stabilization	-	-	-	-
Total	48,099,693	48,322,776	45,430,768	46,419,944
<b>Debt Service</b>				
Principal Payments	1,915,000	2,170,000	2,170,000	2,310,000
Interest Payments	1,903,759	2,074,698	2,074,700	2,207,752
Fiscal Agent Fees	2,391	5,500	5,500	4,550
Total	3,821,150	4,250,198	4,250,200	4,522,302
<b>Total Electric Utility Fund Expenses</b>				
	59,482,466	62,883,688	59,041,682	62,929,979
<b>Summary of Expenses by Department</b>				
Conservation	178,059	253,656	203,656	263,308
Meter Operations	1,210,733	1,549,879	1,289,879	2,427,767
Administration	1,037,347	1,531,722	1,291,722	1,676,837
Maintenance	3,071,093	4,073,749	3,823,749	4,977,906
Utility Business Office	1,412,460	1,683,574	1,583,574	1,761,705
Public Services Administration	651,931	1,218,134	1,168,134	880,211
Special Services	48,099,693	48,322,776	45,430,768	46,419,944
Debt Service	3,821,150	4,250,198	4,250,200	4,522,302
<b>Total Electric Utility Fund Expenses</b>				
	59,482,466	62,883,688	59,041,682	62,929,979

# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### WATER/WASTEWATER UTILITY FUND SUMMARY

	Actual 2017/2018	Approved 2018/2019	Revised 2018/2019	Proposed 2019/2020
<b>Beginning Unreserved Fund Balance</b>	<b>12,388,666</b>	<b>10,086,852</b>	<b>10,086,852</b>	<b>10,098,010</b>
<b>Operating Revenues</b>				
Interest Income	163,069	238,000	286,570	285,482
Water Service Revenue	20,262,595	20,788,214	21,020,451	24,079,879
Wastewater Service Revenue	16,844,961	18,671,906	16,894,256	18,493,283
Pretreatment Program	683,101	712,280	790,917	806,735
Connections- Water	233,300	294,920	230,955	233,265
Connections-Sewer	948	12,716	2,400	2,400
Effluent Revenue	477,778	426,009	511,385	590,500
Wholesale Water Sales	886,253	522,823	877,301	525,000
Penalties	357,746	357,650	418,752	341,303
Other Revenue	136,285	296,717	259,539	262,060
Service Charges	186,280	202,130	174,774	83,591
Debt Service Reimbursement (Series 2006 and 2006A)	450,661	500,000	450,903	450,903
Build America Bond Subsidy	157,537	169,172	154,397	169,814
<b>Total Operating Revenues</b>	<b>40,840,513</b>	<b>43,192,537</b>	<b>42,072,600</b>	<b>46,324,215</b>
<b>Operating Expenses</b>				
Personnel Services	4,616,326	5,006,311	4,915,431	5,348,122
Contracted Services	8,997,094	10,998,524	10,798,524	11,473,076
Materials and Supplies	1,068,704	1,444,818	1,444,818	1,520,388
Other Charges	7,214,972	6,509,188	6,409,188	7,071,705
Franchise Fee	3,033,673	3,251,541	3,251,541	3,251,541
Debt Service	12,219,133	13,364,310	13,361,334	14,397,947
<b>Total Operating Expenses</b>	<b>37,149,902</b>	<b>40,574,692</b>	<b>40,180,836</b>	<b>43,062,779</b>
<b>Non-Recurring Expenses</b>				
Operating/Administrative Transfers	69,856	137,607	137,607	161,514
Capital Outlay	454,061	343,000	343,000	240,000
Transfer to Capital Reserves	2,600,000	1,800,000	1,400,000	2,200,000
<b>Total One-Time Expenses</b>	<b>3,123,917</b>	<b>2,280,607</b>	<b>1,880,607</b>	<b>2,601,514</b>
<b>Total Expenses</b>	<b>40,273,819</b>	<b>42,855,299</b>	<b>42,061,443</b>	<b>45,664,293</b>
<b>Ending Fund Balance</b>	<b>12,955,360</b>	<b>10,424,091</b>	<b>10,098,010</b>	<b>10,757,932</b>
<b>Fund Balance Reserve-Revenue Stabilization</b>	<b>2,868,508</b>	-	-	-
<b>Encumbrance Reserve</b>	<b>1,153,515</b>			
<b>Ending Unreserved Fund Balance</b>	<b>8,933,337</b>	<b>10,424,091</b>	<b>10,098,010</b>	<b>10,757,932</b>
<b>Fund Balance as a Percentage of Total Expenses</b>	24.0%	25.7%	25.1%	25.0%

# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### WATER/WASTEWATER UTILITY FUND SUMMARY

	Actual 2017/2018	Approved 2018/2019	Revised 2018/2019	Proposed 2019/2020
<b>Wastewater Collection</b>				
Personnel Services	1,322,148	1,325,857	1,325,857	1,418,207
Contracted Services	61,034	84,150	84,150	94,150
Materials and Supplies	367,376	462,174	462,174	460,696
Other Charges	41,557	37,397	37,397	42,397
Capital Outlay	177,157	113,000	113,000	165,000
Total	1,969,272	2,022,578	2,022,578	2,180,450
<b>Water Quality Services</b>				
Personnel Services	564,092	569,624	569,624	675,795
Contracted Services	151,332	248,811	248,811	297,056
Materials and Supplies	50,316	59,048	59,048	82,740
Other Charges	9,351	13,917	13,917	15,367
Capital Outlay	-	-	-	-
Total	775,090	891,400	891,400	1,070,958
<b>Water Distribution Maintenance</b>				
Personnel Services	2,156,280	2,286,684	2,286,684	2,650,661
Contracted Services	116,734	210,053	210,053	210,053
Materials and Supplies	619,687	864,506	864,506	879,529
Other Charges	37,488	58,170	58,170	62,520
Capital Outlay	161,047	180,000	180,000	25,000
Total	3,091,236	3,599,412	3,599,412	3,827,762
<b>Water Conservation</b>				
Personnel Services	88,728	91,059	91,059	92,132
Contracted Services	11,383	95,006	95,006	95,006
Materials and Supplies	19,191	21,000	21,000	21,000
Other Charges	385	2,307	2,307	2,307
Capital Outlay	-	-	-	-
Total	119,686	209,372	209,372	210,445

# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### WATER/WASTEWATER UTILITY FUND SUMMARY

	Actual 2017/2018	Approved 2018/2019	Revised 2018/2019	Proposed 2019/2020
<b>Water/Wastewater Administration</b>				
Personnel Services	480,982	614,250	614,250	501,327
Contracted Services	117,209	242,851	242,851	225,701
Materials and Supplies	11,926	27,090	27,090	65,423
Other Charges	23,339	20,405	20,405	20,405
Capital Outlay	65,857	-	-	-
Total	699,312	904,597	904,597	812,856
<b>Special Services</b>				
Personnel Services	4,096	118,836	27,956	10,000
Contracted Services	8,539,401	10,117,653	9,917,653	10,551,110
Materials and Supplies	209	11,000	11,000	11,000
Other Charges	7,102,853	6,376,992	6,276,992	6,928,709
Franchise Fee	3,033,673	3,251,541	3,251,541	3,251,541
Operating / Administrative Transfers	69,856	137,607	137,607	161,514
Capital Outlay	50,000	50,000	50,000	50,000
Transfer to Capital Reserves	2,600,000	1,800,000	1,400,000	2,200,000
Rate Stabilization Fund	0	0	0	0
Total	21,400,088	21,863,629	21,072,749	23,163,874
<b>Debt Service</b>				
Principal Payments	8,205,000	8,925,000	8,970,000	9,230,000
Interest Payments	4,006,660	4,424,660	4,376,684	5,156,997
Fiscal Agent Fees	7,474	14,650	14,650	10,950
New Debt Issued				
Total	12,219,133	13,364,310	13,361,334	14,397,947
<b>Total Water/Wastewater Utility Fund Expenses</b>	<b>40,273,819</b>	<b>42,855,299</b>	<b>42,061,443</b>	<b>45,664,293</b>

# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### WATER/WASTEWATER UTILITY FUND SUMMARY

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**Summary of Expenses by Department**

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Wastewater Collection	1,969,272	2,022,578	2,022,578	2,180,450
Water Quality Services	775,090	891,400	891,400	1,070,958
Water Distribution Maintenance	3,091,236	3,599,412	3,599,412	3,827,762
Water Conservation	119,686	209,372	209,372	210,445
Water/ Wastewater Administration	699,312	904,597	904,597	812,856
Special Services	21,400,088	21,863,629	21,072,749	23,163,874
Debt Service	12,219,133	13,364,310	13,361,334	14,397,947
<b>Total Water/Wastewater Utility Fund Expenses</b>	<b>40,273,819</b>	<b>42,855,299</b>	<b>42,061,443</b>	<b>45,664,293</b>

# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### DRAINAGE UTILITY FUND SUMMARY

	Actual 2017/2018	Approved 2018/2019	Revised 2018/2019	Proposed 2019/2020
<b>Beginning Unreserved Fund Balance</b>	<b>943,439</b>	<b>1,064,541</b>	<b>1,064,541</b>	<b>1,482,708</b>
<b>Operating Revenues</b>				
Interest Income	15,628	5,000	16,000	16,000
Drainage Utility Fee	4,876,080	5,750,325	5,746,009	6,837,751
Penalties	37,527	41,321	47,619	49,048
Other Revenue	35,723	-	1,000	-
Build America Subsidy	40,960	42,274	40,143	40,795
<b>Total Operating Revenues</b>	<b>5,005,918</b>	<b>5,838,920</b>	<b>5,850,771</b>	<b>6,943,593</b>
<b>Total Funds Available</b>	<b>5,949,357</b>	<b>6,903,461</b>	<b>6,915,312</b>	<b>8,426,301</b>
<b>Operating Expenses</b>				
Personnel Services	649,945	794,087	744,087	1,275,860
Contracted Services	760,324	1,162,749	1,092,749	1,196,517
Materials and Supplies	104,497	142,525	142,525	181,805
Other Charges	280,275	327,594	327,594	353,527
Debt Service	2,447,829	3,125,650	3,125,650	3,469,118
<b>Total Operating Expenses</b>	<b>4,242,870</b>	<b>5,552,604</b>	<b>5,432,604</b>	<b>6,476,827</b>
<b>One-Time Expenses</b>				
Capital Outlay	41,947	-	-	330,000
Operating Transfer	600,000	-	-	0
<b>Total One-Time Expenses</b>	<b>641,947</b>	<b>-</b>	<b>-</b>	<b>330,000</b>
<b>Reserved Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Unreserved Fund Balance</b>	<b>1,064,541</b>	<b>1,350,857</b>	<b>1,482,708</b>	<b>1,619,474</b>
<b>Fund Balance as a Percentage of Total Expenses</b>	<b>25.09%</b>	<b>24.33%</b>	<b>27.29%</b>	<b>25.00%</b>

# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### MUNICIPAL AIRPORT FUND SUMMARY

	Actual 2017/2018	Approved 2018/2019	Revised 2018/2019	Proposed 2019/2020
<b>Beginning Unreserved Fund Balance</b>	<b>3,332</b>	<b>24,863</b>	<b>24,863</b>	<b>89</b>
<b>Operating Revenues</b>				
Interest Income	-	-	-	-
Penalties Assessed	-	-	-	-
City-Owned T-Hangar Rentals	58,082	57,600	55,200	55,200
City-Owned Shelter Rentals	12,939	14,280	14,110	14,280
Agricultural Land Lease	134,130	134,130	134,130	134,130
Fuel Flowage Fees	88,497	94,000	69,400	69,400
City-Owned Storage Area Rentals	4,850	4,200	4,200	4,200
Private Hangar/Land Rentals	45,772	71,457	75,225	113,786
Commercial Land/Facility Rentals	195,331	239,082	200,279	244,809
Tie-Down Rent	20,925	22,500	16,150	16,150
Commercial Gross Receipts	40,644	9,000	36,700	37,900
Other Revenue	-	-	-	-
<b>Total Operating Revenues</b>	<b>601,170</b>	<b>646,249</b>	<b>605,394</b>	<b>689,855</b>
<b>Non-Operating Revenues</b>				
Commercial Land/Facility Improvement Credits	(74,232)	(47,433)	(74,000)	(74,000)
Transfer from General Fund	27,000	-	30,500	-
<b>Total Non-Operating Revenues</b>	<b>(47,232)</b>	<b>(47,433)</b>	<b>(43,500)</b>	<b>(74,000)</b>
<b>Total Revenue</b>	<b>553,938</b>	<b>598,816</b>	<b>561,894</b>	<b>615,855</b>
<b>Operating Expenses</b>				
Contracted Services	448,933	499,637	499,637	508,850
Materials and Supplies	(273)	5,000	5,000	5,000
Other Charges	83,747	94,245	82,031	102,065
<b>Total Operating Expenses</b>	<b>532,407</b>	<b>598,882</b>	<b>586,668</b>	<b>615,915</b>
<b>Ending Unreserved Fund Balance</b>	<b>24,863</b>	<b>24,797</b>	<b>89</b>	<b>29</b>
<b>Fund Balance as a Percentage of Operating Expenses</b>	<b>4.67%</b>	<b>4.14%</b>	<b>0.02%</b>	<b>0.00%</b>

# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### RESOURCE RECOVERY FUND SUMMARY

	Actual 2017/2018	Approved 2018/2019	Revised 2018/2019	Proposed 2019/2020
<b>Beginning Fund Balance - Reserved and Unreserved</b>	<b>1,265,562</b>	<b>1,527,239</b>	<b>1,527,239</b>	<b>1,482,806</b>
<b>Operating Revenues</b>				
Residential Garbage Collection Fee	2,748,199	2,969,223	2,982,902	3,307,944
Penalties	70,561	72,486	72,662	79,069
Recycling Collection Fee	1,381,051	1,316,024	1,291,303	1,366,416
Other Revenue	58,355	55,000	55,000	55,000
<b>Total Operating Revenue</b>	<b>4,258,166</b>	<b>4,412,733</b>	<b>4,401,867</b>	<b>4,808,429</b>
<b>Operating Expenses</b>				
Personnel Services	291,021	363,566	363,566	404,164
Contracted Services	3,476,721	3,783,545	3,808,955	4,078,344
Materials and Supplies	21,548	27,000	27,000	27,000
Other Charges	207,200	264,778	236,778	284,089
<b>Total Operating Expenses</b>	<b>3,996,489</b>	<b>4,438,889</b>	<b>4,436,299</b>	<b>4,793,597</b>
Capital Improvements	-	-	10,000	-
<b>Total Expenses</b>	<b>3,996,489</b>	<b>4,438,889</b>	<b>4,446,299</b>	<b>4,793,597</b>
<b>Ending Unreserved Fund Balance</b>	<b>1,527,239</b>	<b>1,501,083</b>	<b>1,482,806</b>	<b>1,497,638</b>
<b>Fund Balance as a Percentage of Operating Expenses</b>	<b>38.21%</b>	<b>33.82%</b>	<b>33.42%</b>	<b>31.24%</b>

# CITY OF SAN MARCOS

## 2019-20 ANNUAL BUDGET

### TRANSIT FUND SUMMARY

	Actual 2017/2018	Approved 2018/2019	Revised 2018/2019	Proposed 2019/2020
<b>Beginning Fund Balance - Reserved and Unreserved</b>	<b>77,369</b>	<b>101,842</b>	<b>101,842</b>	<b>75,425</b>
<b>Operating Revenues</b>				
Federal Transit Funds	-	-	-	887,184
State Transit Funds	-	-	-	211,497
Fare Revenue	-	-	-	150,000
Other Revenue	-	-	-	25,000
<b>Total Operating Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,273,681</b>
Operating Transfer - General Fund	610,000	610,000	610,000	650,000
<b>Total One-Time Operating Revenues</b>	<b>610,000</b>	<b>610,000</b>	<b>610,000</b>	<b>650,000</b>
<b>Total Funds Available</b>	<b>687,369</b>	<b>711,842</b>	<b>711,842</b>	<b>1,999,106</b>
<b>Operating Expenses</b>				
Personnel Services	124,712	133,917	133,917	207,315
Contracted Services	451,650	496,000	496,000	1,745,200
Materials and Supplies	6,618	3,000	3,000	3,000
Other Charges	2,548	3,500	3,500	6,093
<b>Total Operating Expenses</b>	<b>585,527</b>	<b>636,417</b>	<b>636,417</b>	<b>1,961,608</b>
Capital Improvements	-	-	-	-
<b>Ending Unreserved Fund Balance</b>	<b>101,842</b>	<b>75,425</b>	<b>75,425</b>	<b>37,497</b>
<b>Fund Balance as a Percentage of Operating Expenses</b>				1.91%