

Summary of Changes to FY 2009 Budget Proposed on August 4 , 2008

	Change No.	General Fund	Water/ WW Utility Fund	Electric Utility Fund	Hotel Occupancy Tax Fund
Original Proposed Fund Balance as of August 4, 2008		10,692,510	8,998,281	14,074,000	501,770
FY 2009 Expenditure Increases					
EMS Funding Request	1	100,000			
Hays County Appraisal District Funding Request	2	35,554			
Arts Master Plan	3	10,000			
Arts Special Events	4	8,500			
CARTS Funding Request	5	20,000			
Veteran's Memorial Funding Request	6	25,000			
Envision Central Texas	7	5,000			
Chamber of Commerce Economic Development	8			13,159	
Arts Funding Request Increase	9				3,423
Advertising New Creative	10				15,000
Tanger Marketing Program	11				250,000
Prime Marketing Program	12				307,000
Tourist Account	13				988
Adjustment of Hotel Motel Fund Balance Rollforward-Prior Year	14				16,423
Transportation	15				36,000
Special Events	16				50,000
CAMPO Unified Planning		2,000			
Increase to Civil Service Increase-Special Services		174,935			
Addition of 3 Firefighters		153,900			
FY 2009 Expenditure Decreases					
Adjustment to Special Projects Account	17	372,785			
Maint Division Adjustment of Data Processing Supplies	18			22,500	
Transfer to Electric Utility for Metering/Utility Billing	19		200,000		
Franchise Fee Transfer to General Fund 4.25% vs 5%	20		119,162		
Convention & Visitors Bureau Funding Decrease	21				16,652
Minority Tourism Funding Decrease	22				685
Outlet Mall Advertising Program	23				50,867
Branding/Marketing Funding Decrease	24				14,004
Main Street Funding Decrease	25				868
Decrease to Non_Civil Service Market Increase		537			
FY 2009 Revenue Increases					
FY 2009 Sales Tax Increase	26	65,660			
FY 2008 Sales Tax Increase	27	63,686			
FY 2009 Hotel Tax Receipts Adjustment	28				98,824
FY 2009 Revenue Decreases					
Franchise Fee Transfer to General Fund 5.0% vs 0%	20	119,162			
Transfer to Electric Utility for Metering/Utility Billing	19			200,000	
FY 2009 Property Tax Adjustment	29	36,138			
Water Rate Adjustment from 5.0% to no increase	30		802,630		
Wastewater Rate Adjustment from 5.0% to no increase	31		521,384		
Revised Fund Balance as of September 10, 2008		10,504,989	7,993,429	13,883,341	4,836

Summary of Changes to FY 2009 Special Projects Balance Proposed on August 4, 2008

	Change No.	Special Projects
Original Special Projects Balance as of August 4, 2008		372,620
<u>FY 2009 Expenditure Increases</u>		
EMS Funding Request	1	100,000
Hays County Appraisal District Funding Request	2	35,554
Arts Master Plan	3	10,000
Arts Special Events	4	8,500
CARTS Funding Request	5	20,000
Envision Central Texas	6	5,000
CAMPO Unified Program	7	2,000
3 Fire Fighters	8	153,900
Increase in Civil Service Pay Increases	9	174,935
<u>FY 2009 Expenditure Decreases</u>		
Decrease in Non-Civil Service Pay Increases	10	537
<u>FY 2009 Revenue Increases</u>		
FY 2009 Sales Tax Increase	11	65,825
<u>FY 2009 Revenue Decreases</u>		
FY 2009 Property Tax Adjustment	12	36,138
Franchise Fee Transfer to General Fund (5% to no Increase)	13	119,162
Revised Special Projects Balance as of September 16, 2008		(226,207)

Last Revised: September 17, 2008

**CITY OF SAN MARCOS, TEXAS
ITEMS INCLUDED IN ONE-TIME OPERATING
FISCAL YEAR 2008-09**

One-Time Expenses	Amount
Information Technology Strategic Plan	\$ 35,000
EMS Strategic Plan	\$ 50,000
Fire Station Furniture, Fixtures & Equipment	\$ 100,000
Radios	\$ 9,200
Veterans Memorial Included in Recurring	\$ 25,000
Greenspace	\$ 5,000
Total One-Time Expense	<u>\$ 224,200</u>

**CITY OF SAN MARCOS, TEXAS
ITEMS INCLUDED IN ONE-TIME OPERATING TRANSFERS
FISCAL YEAR 2008-09**

<u>One-Time Operating Expenses</u>	<u>Amount</u>
Fire Grant Match	\$ 9,600
One-Time Operating Expense	\$ 224,200
Transfer to Internal Service Fund (Vehicles, IT, and Liability Fund	\$ 362,177
	<u>\$ 595,977</u>

* Please see previous worksheet for reconciliation.

**CITY OF SAN MARCOS, TEXAS
HISTORY OF OPERATING TRANSFERS
FISCAL YEAR 2008**

Operating Transfers	2007		2008		2009	
Hotel/Motel	\$	19,104	\$	37,658	\$	39,936
Airport	\$	354,500	\$	149,112	\$	133,299
Debt Service Hammonds			\$	-	\$	253,514
Cemetery	\$	15,166	\$	111,636	\$	7,725
Subtotal	\$	388,770	\$	298,406	\$	434,474

One-Time Transfers	2007		2008		2009	
Internal Service Fund					\$	362,177
CIP Transfer	\$	1,204,340	\$	3,417,000	\$	224,200
Grant Fund 260	\$	15,000			\$	9,600
	\$	1,219,340	\$	3,417,000	\$	595,977