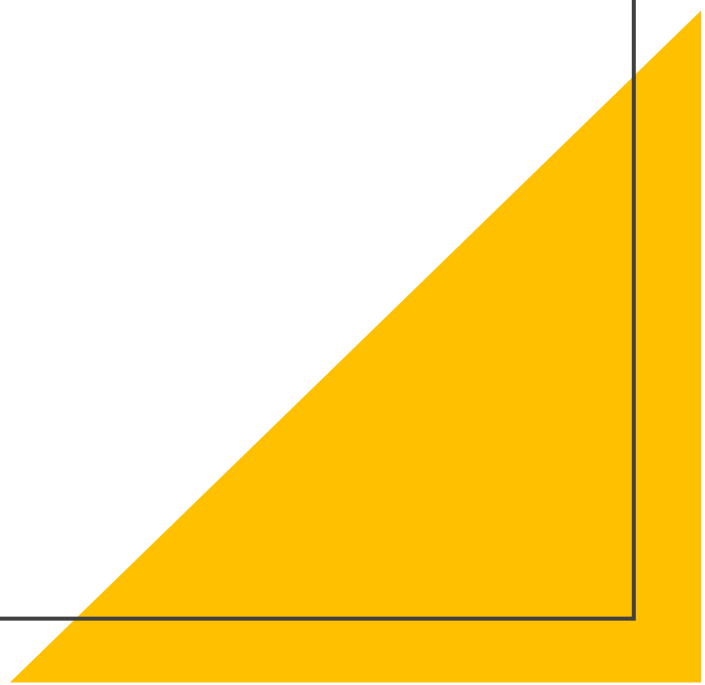


Teaching a Non-Accountant How to Read the Annual Financial Report

Steven Glickman, CFO, Town of Addison

Jon Locke, Finance Director, City of San Marcos



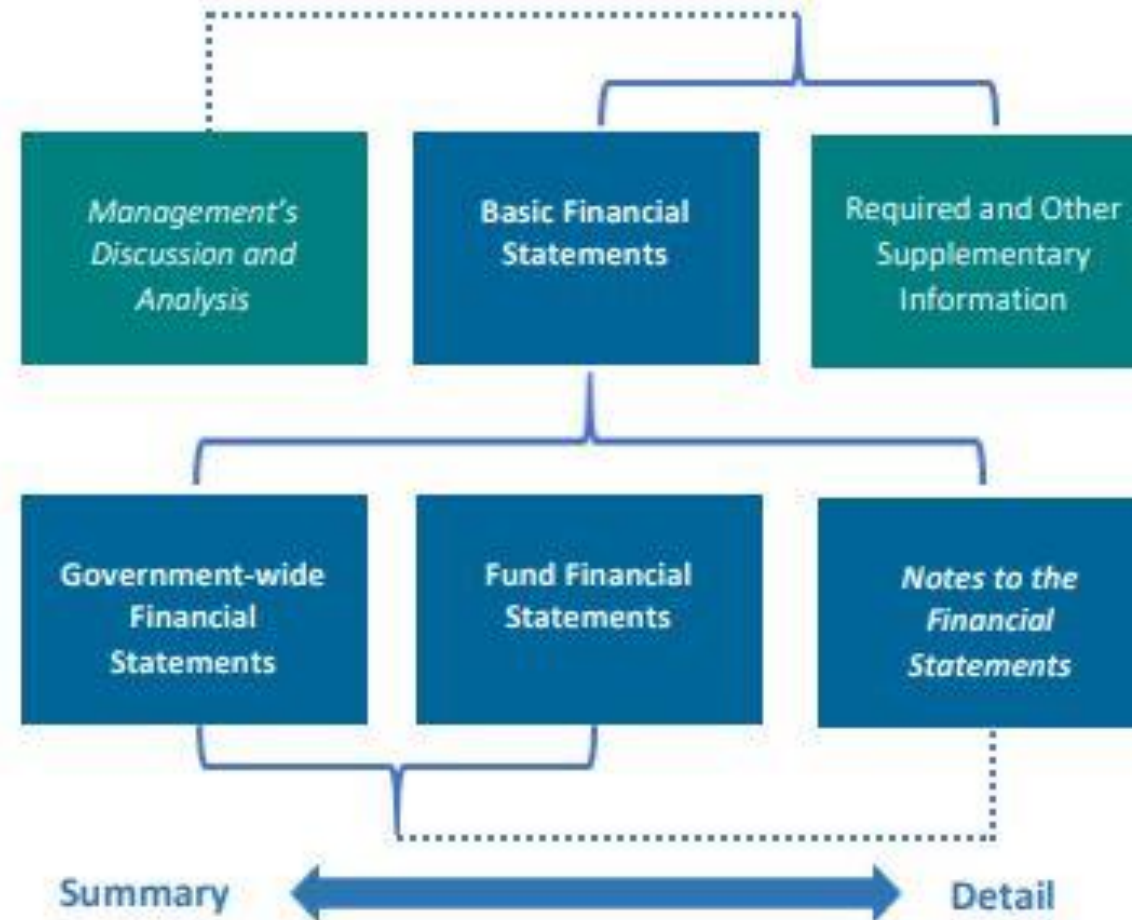
What is the Annual Financial Report and why is it prepared?

- What is it?
 - A set of governmental financial statements for a government that complies with the accounting requirements of the Government Accounting Standards Board (GASB).
- Why is it prepared?
 - Required by the Texas Local Government Code.
 - May be required by your organizations charter.
 - Continuing disclosure

Sections of Annual Financial Report

- Introductory Section
 - Table of Contents
 - Transmittal Letter
- Financial Section
 - Opinion Letter
 - Management's Discussion and Analysis
 - Basic Financial Statements
 - Required Supplemental Information
 - Combining and Individual Fund Financial Statements
- Statistical Section

Illustration A-1 Required Components of Town of Addison's Annual Financial Report



Introductory Section



Table of Contents



Transmittal Letter

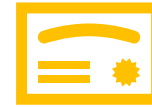
Letter to governing body
generally from chief executive,
CFO, or both

Brief introduction to what is
contained in the report

Brief overview of the reporting
entity

Discussion of factors affecting
financial condition

Awards and acknowledgements

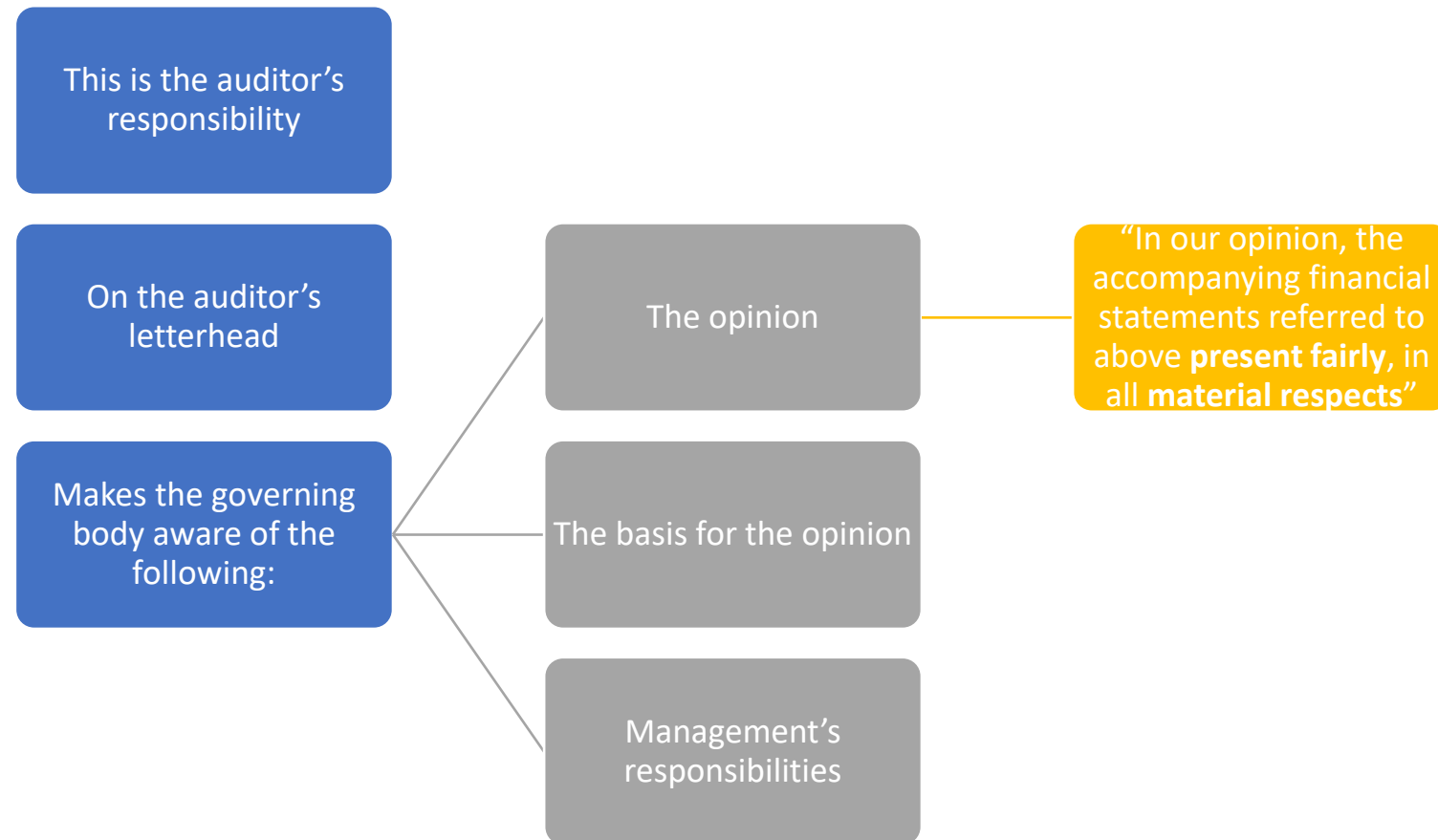


Certificate of Excellence



Org Chart/List of Officials

Financial Section – Opinion Letter



Financial Section –
Management’s
Discussion and
Analysis (MD&A)

Narrative overview of the
government’s financial activities

Should be an objective and easily
readable analysis

Includes illustrations, charts, and
tables

Comparative information from the
prior year

Financial Section - Basic Financial Statements

Illustration A-2 Major Features of Town of Addison's Government-wide and Fund Financial Statements			
	Government-wide Statements	Fund Statements	
		Governmental Funds	Proprietary Funds
Scope	Entire Town government	Activities of the Town that are not proprietary, such as police, fire, and parks	Activities the Town operates similar to a private-sector business: airport, water/sewer utility, and storm water
Required financial statements	<ul style="list-style-type: none"> * Statement of net position * Statement of activities 	<ul style="list-style-type: none"> * Balance Sheet * Statement of revenues, expenditures, and changes in fund balances * Budget and actual 	<ul style="list-style-type: none"> * Statement of net position * Statement of revenues, expenses, and changes in net position * Statement of cash flows
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, short-term and long-term

Financial Section - Basic Financial Statements

Government-Wide Statements

Presents financial information for both Governmental and Business-Type Activities on an accrual basis.

Statement of Net Position

Lists the assets and liabilities of the government with the difference reported as net position.

Statement of Activities

Compares the revenue and expenses of the government with the difference reported as change in net position.

Financial Section - Basic Financial Statements

- Statement of Net Position
 - Assets
 - Lists all current assets
 - Lists all long-term assets
 - Liabilities
 - Lists all current liabilities
 - Lists all long-term liabilities
 - Difference is reported as Net Position
 - Net Position
 - Net investment in capital assets
 - Restricted
 - Unrestricted

STATEMENT OF NET POSITION
SEPTEMBER 30, 2022

Financial Section - Basic Financial Statements

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Pooled Cash and Investments	\$ 99,639,797	\$ 32,590,209	\$ 132,230,006
Receivables, Net of Allowances for Uncollectibles	6,233,648	3,065,257	9,298,905
Prepaid Items	636,808	-	636,808
Inventories, at Cost	41,092	-	41,092
Internal Balances	353,333	(353,333)	-
Investment in Joint Venture	1,280,937	6,226,451	7,507,388
Net Pension Asset	6,022,075	349,817	6,371,892
Capital Assets, Net of Accumulated Depreciation/ Amortization			
Land	71,357,956	17,258,730	88,616,686
Intangible Assets	862,221	-	862,221
Buildings	7,518,374	14,622,241	22,140,615
Leased Buildings	351,269	-	351,269
Improvements other than Buildings	64,344,906	54,835,848	119,180,754
Machinery and Equipment	11,323,430	3,160,312	14,483,742
Leased Equipment	164,976	-	164,976
Construction in Progress	30,636,375	4,062,406	34,698,781
Total Assets	300,767,197	135,817,938	436,585,135
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Charges on Refundings	1,126,657	462,153	1,588,810
Deferred Outflows on Pensions	3,143,753	202,217	3,345,970
Deferred Outflows on OPEB	719,322	62,518	781,840
Total Deferred Outflows of Resources	4,989,732	726,888	5,716,620
LIABILITIES			
Accounts Payable and Accrued Liabilities	8,231,761	1,338,988	9,570,749
Customer Deposits	6,570	1,514,031	1,520,601
Long-Term Liabilities			
Due within One Year	7,105,855	1,940,354	9,046,209
Due in More Than One Year	116,289,957	31,096,919	147,386,876
Total Liabilities	131,634,143	35,890,292	167,524,435
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows on Pensions	8,824,066	512,582	9,336,648
Deferred Inflows on OPEB	174,563	15,181	189,744
Total Deferred Inflows of Resources	8,998,629	527,763	9,526,392
NET POSITION			
Net Investment in Capital Assets	115,283,708	68,142,152	183,425,860
Restricted for:			
Debt Service	770,005	-	770,005
Promotion of Tourism and Hotel Industry	4,972,399	-	4,972,399
Child Safety	140,935	-	140,935
Justice Administration	72,179	-	72,179
Court Technology	41,069	-	41,069
Court Security	46,639	-	46,639
Public Safety	124,490	-	124,490
Other Purposes	218,003	-	218,003
Pensions	6,022,075	349,817	6,371,892
Unrestricted	37,432,655	31,634,802	69,067,457
Total Net Position	\$ 165,124,157	\$ 100,126,771	\$ 265,250,928

See accompanying notes to basic financial statements.

Financial Section - Basic Financial Statements

- **Statement Activities**
 - **Expenses**
 - Lists expenses by governmental/business type and by function
 - **Program Revenues**
 - Lists revenue earned by function
 - **General Revenues**
 - Lists revenue by governmental/business type not applicable to a function
 - **Change in Net Position**
 - Difference between total revenues and expenses

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expense)/Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
Primary Government:							
Governmental Activities:							
General Government	\$ 9,416,452	802,863	\$ 3,982	\$ -	\$ (8,609,607)	\$ -	\$ (8,609,607)
Public Safety	20,331,699	1,214,031	217,862	-	(18,899,806)	-	(18,899,806)
Development Services	3,061,515	1,155,862	3,060	-	(1,902,593)	-	(1,902,593)
Streets	10,669,363	2,916,935	-	-	(7,752,428)	-	(7,752,428)
Parks and Recreation	7,023,671	56,442	-	25,000	(6,942,229)	-	(6,942,229)
Visitor Services	5,396,612	1,140,565	2,018,853	-	(2,237,194)	-	(2,237,194)
Interest on Long-Term Debt	2,179,219	-	-	-	(2,179,219)	-	(2,179,219)
Total Governmental Activities	58,078,531	7,286,698	2,243,757	25,000	(48,523,076)	-	(48,523,076)
Business-Type Activities:							
Airport	6,758,415	7,160,453	198,000	1,928,920	-	2,528,958	2,528,958
Utilities	14,753,989	15,524,151	-	125,755	-	895,917	895,917
Stormwater	1,060,602	2,561,054	-	-	-	1,500,452	1,500,452
Total Business-Type Activities	22,573,006	25,245,658	198,000	2,054,675	-	4,925,327	4,925,327
Total Primary Government	\$ 80,651,537	32,532,356	\$ 2,441,757	\$ 2,079,675	(48,523,076)	4,925,327	(43,597,749)
General Revenues							
Taxes							
Property Taxes, Levied for General Purposes					30,443,817	-	30,443,817
Sales Taxes					17,409,213	-	17,409,213
Franchise Taxes					2,116,496	-	2,116,496
Hotel/Motel Taxes					4,545,644	-	4,545,644
Net Investment Income/(Loss)					(3,607,419)	(1,094,374)	(4,701,793)
Gain on Sale of Capital Assets					7,187	42,044	49,231
Miscellaneous					526,612	125,483	652,095
Total General Revenues and Transfers					51,441,550	(926,847)	50,514,703
Change in Net Position					2,918,474	3,998,480	6,916,954
NET POSITION, Beginning of Year					162,205,683	96,128,291	258,333,974
NET POSITION, End of Year					\$ 165,124,157	\$ 100,126,771	\$ 265,250,928

See accompanying notes to basic financial statements.

Financial Section - Basic Financial Statements

Financial Section - Basic Financial Statements

Fund Financial
Statements

Governmental

Business-Type

Presents difference
financial statements for
governmental and
business-type activities.

Modified Accrual

Accrual

Financial Section - Basic Financial Statements

- Balance sheet
 - Assets
 - Lists assets by fund and in total
 - Does not include any long-term assets
 - Liabilities
 - Lists all liabilities by fund and in total
 - Does not include any long-term liabilities
 - Difference is reported as Fund Balance
 - Fund Balance
 - Nonspendable
 - Restricted
 - Assigned
 - Committed
 - Unassigned

Financial Section - Basic Financial Statements

Governmental Funds Balance Sheet September 30, 2022

	General Fund	Hotel	General Obligation Debt Service	Capital Project Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS:						
Pooled Cash and Investments	\$ 21,060,390	\$ 4,433,379	\$ 649,198	\$ 62,234,997	\$ 2,841,807	\$ 91,219,771
Receivables:						
Ad Valorem Taxes, Including Interest and Penalties, Net	196,574	-	83,130	2,944	11,457	294,105
Non-Property Taxes	2,854,884	778,410	-	-	-	3,633,294
Franchise Fees	309,305	-	-	-	-	309,305
Service Fees, Net	137,441	-	-	-	-	137,441
Ambulance, Net	313,641	-	-	-	-	313,641
Interest	109,649	16,845	2,920	234,494	12,945	376,853
Intergovernmental	-	-	-	204,990	-	204,990
Other	14,064	409,213	-	496,500	-	919,777
Due from Other Funds	-	-	-	353,333	-	353,333
Prepaid Items	636,808	-	-	-	-	636,808
Inventories, At Cost	41,092	-	-	-	-	41,092
Total Assets	\$ 25,673,848	\$ 5,637,847	\$ 735,248	\$ 63,527,258	\$ 2,866,209	\$ 98,440,410
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE:						
Liabilities:						
Accounts Payable and Accrued Liabilities	\$ 3,147,016	\$ 441,606	\$ -	\$ 3,536,020	\$ 268,024	\$ 7,392,666
Customer Deposits	970	5,600	-	-	-	6,570
Total Liabilities	3,147,986	447,206	-	3,536,020	268,024	7,399,236
Deferred Inflows of Resources:						
Unavailable Resources	2,010,481	549,341	83,131	499,444	11,457	3,153,854
Total Deferred Inflows of Resources	2,010,481	549,341	83,131	499,444	11,457	3,153,854
Fund Balances:						
Nonspendable						
Inventories	41,092	-	-	-	-	41,092
Prepaid Items	636,808	-	-	-	-	636,808
Restricted						
Debt Service	-	-	652,117	-	-	652,117
Promotion of Tourism and Hotel Industry	-	4,641,300	-	-	-	4,641,300
Capital Projects	-	-	-	45,061,870	-	45,061,870
Child Safety	-	-	-	-	140,935	140,935
Justice Administration	-	-	-	-	43,286	43,286
Court Technology	-	-	-	-	41,069	41,069
Court Security	-	-	-	-	46,639	46,639
Public Safety	-	-	-	-	116,509	116,509
Governmental Public Education	-	-	-	-	218,003	218,003
Committed						
Capital Projects	-	-	-	14,429,924	-	14,429,924
Economic Development	-	-	-	-	1,980,287	1,980,287
Unassigned	19,837,481	-	-	-	-	19,837,481
Total Fund Balance	20,515,381	4,641,300	652,117	59,491,794	2,586,728	87,887,320
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 25,673,848	\$ 5,637,847	\$ 735,248	\$ 63,527,258	\$ 2,866,209	\$ 98,440,410

See accompanying notes to basic financial statements.

Financial Section - Basic Financial Statements

- Statement of Revenues, Expenditures, and Changes in Fund Balance
 - Revenues
 - Lists revenues by type, by fund, and in total
 - Expenditures
 - Current by function
 - Debt Service
 - Capital
 - Other Sources/(Uses)
 - Transfers, sales of assets, and bond issuance
 - Net Change in Fund Balance
 - Difference between total revenues, expenses, and other sources/(uses)

Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
 Year Ended September 30, 2022

	General Fund	Hotel	General Obligation Debt Service	Capital Project Fund	Non-Major Governmental Funds	Total Governmental Funds
REVENUES:						
Ad Valorem Taxes	\$ 20,454,052	\$ -	\$ 8,636,068	\$ 308,459	\$ 1,179,713	\$ 30,578,292
Non-Property Taxes	17,347,888	4,353,355	-	-	-	21,701,243
Franchise Fees	2,078,651	-	-	-	37,845	2,116,496
Licenses and Permits	1,120,552	-	-	-	-	1,120,552
Intergovernmental	3,982	2,018,853	-	204,993	22,306	2,250,134
Service Fees	2,063,371	1,051,805	-	14,925	32,450	3,162,551
Fines and Forfeitures	301,404	-	-	-	57,738	359,142
Net Investment Income/(Loss)	(1,105,426)	(113,980)	(64,746)	(2,198,705)	(124,562)	(3,607,419)
Rental Charges	8,300	115,545	-	-	600	124,445
Recycling Proceeds	2,546	-	-	-	-	2,546
Other	411,732	24,255	3,600	2,007,425	30,912	2,477,924
Total Revenues	42,687,052	7,449,833	8,574,922	337,097	1,237,002	60,285,906
EXPENDITURES:						
Current:						
General Government	9,301,300	-	-	-	209,113	9,510,413
Public Safety	21,471,686	-	-	-	15,506	21,487,192
Development Services	1,643,483	-	-	-	1,487	1,644,970
Streets	2,047,734	-	-	-	-	2,047,734
Parks and Recreation	6,083,572	-	-	-	25,000	6,108,572
Visitor Services	-	5,177,008	-	-	-	5,177,008
Municipal Court	-	-	-	-	4,826	4,826
Economic Development	-	-	-	-	1,328,152	1,328,152
Debt Service:						
Principal Retirement	27,385	-	5,670,000	-	192,541	5,889,926
Interest and Fiscal Charges	5,498	-	2,931,724	-	15,698	2,952,920
Capital Projects:						
Engineering and Contractual Services	-	-	-	3,580,551	-	3,580,551
Construction and Equipment	-	-	-	20,119,010	-	20,119,010
Total Expenditures	40,580,658	5,177,008	8,601,724	23,699,561	1,792,323	79,851,274
Excess/(Deficiency) of Revenues over/(under) Expenditures	2,106,394	2,272,825	(26,802)	(23,362,464)	(555,321)	(19,565,368)
OTHER FINANCING SOURCES/(USES):						
Transfers In	-	41,875	-	1,800,000	384,000	2,225,875
Transfers Out	(1,841,875)	(384,000)	-	-	-	(2,225,875)
Proceeds on Asset Sales	7,187	-	-	-	-	7,187
Proceeds from Debt Issuance or Refunding	-	-	8,670,000	19,755,000	-	28,425,000
Payment to Refunded Bonds Escrow Agent	-	-	(9,477,585)	-	-	(9,477,585)
Premium on Issuance or Refunding	-	-	913,093	931,297	-	1,844,390
Total Other Financing Sources/(Uses)	(1,834,688)	(342,125)	105,508	22,486,297	384,000	20,798,992
Net Change in Fund Balance	271,706	1,930,700	78,706	(876,167)	(171,321)	1,233,624
Fund Balances at Beginning of Year	20,243,675	2,710,600	573,411	60,367,961	2,758,049	86,653,696
Fund Balances at End of Year	\$ 20,515,381	\$ 4,641,300	\$ 652,117	\$ 59,491,794	\$ 2,586,728	\$ 87,887,320

See accompanying notes to basic financial statements.

Financial Section - Basic Financial Statements

Financial
Section - Basic
Financial
Statements

- Proprietary Funds - Statement of Net Position
 - Assets
 - Lists all current assets
 - Lists all long-term assets
 - Liabilities
 - Lists all current liabilities
 - Lists all long-term liabilities
 - Difference is reported as Net Position
 - Net Position
 - Net investment in capital assets
 - Restricted
 - Unrestricted

Financial Section - Basic Financial Statements

Proprietary Funds
Statement of Net Position
September 30, 2022

	Business Type Activities - Enterprise Funds				Governmental
	Airport	Utility	Stormwater	Total	Internal Service
ASSETS:					
Current Assets:					
Pooled Cash and Investments	\$ 8,799,835	\$ 12,326,401	\$ 9,788,807	\$ 30,915,043	\$ 10,095,192
Interest Receivable	33,096	48,042	44,629	125,767	44,242
Accounts Receivable, Net	188,948	2,400,370	350,172	2,939,490	-
Total Current Assets	9,021,879	14,774,813	10,183,608	33,980,300	10,139,434
Non-Current Assets:					
Capital Assets:					
Land	15,633,373	1,625,357	-	17,258,730	-
Construction in Progress	503,308	2,736,149	822,949	4,062,406	1,097,014
Buildings	9,886,531	8,346,263	-	18,232,794	6,597
Improvements other than Buildings	61,142,955	56,532,696	4,826,556	122,502,207	-
Machinery and Equipment	2,870,871	2,574,210	131,736	5,576,817	13,468,399
Accumulated Depreciation	(38,201,909)	(34,959,985)	(531,523)	(73,693,417)	(8,442,271)
Total Capital Assets, Net of Accumulated Depreciation	51,835,129	36,854,690	5,249,718	93,939,537	6,129,739
Investment in Joint Venture	-	6,226,451	-	6,226,451	-
Net Pension Asset	-	349,817	-	349,817	-
Total Assets	60,857,008	58,205,771	15,433,326	134,496,105	16,269,173
DEFERRED OUTFLOWS OF RESOURCES:					
Deferred Charges on Refundings	50,492	284,587	127,074	462,153	-
Deferred Outflows on Pensions	-	202,217	-	202,217	-
Deferred Outflows on OPEB	10,943	46,747	4,828	62,518	-
Total Deferred Outflows of Resources	61,435	533,551	131,902	726,888	-
LIABILITIES:					
Current Liabilities:					
Accounts Payable and Accrued Liabilities	\$ 424,354	\$ 594,214	\$ 186,842	\$ 1,205,410	\$ 410,142
Accrued Interest Payable	33,223	87,898	10,005	131,126	-
Current Compensated Absences Payable	6,396	23,958	-	30,354	-
Current Maturities of Long-Term Liabilities	440,000	1,050,000	420,000	1,910,000	-
Due to Other Funds	353,333	-	-	353,333	-
Customer Deposits	325,040	1,188,991	-	1,514,031	-
Total Current Liabilities	1,582,346	2,945,061	616,847	5,144,254	410,142
Non-Current Liabilities:					
Long-Term Liabilities, Net of Current Portion	8,204,417	18,284,758	4,607,744	31,096,919	-
Total Liabilities	9,786,763	21,229,819	5,224,591	36,241,173	410,142
DEFERRED INFLOWS OF RESOURCES:					
Deferred Inflows on Pensions	-	512,582	-	512,582	-
Deferred Inflows on OPEB	2,656	11,383	1,142	15,181	-
Total Deferred Inflows of Resources	2,656	523,965	1,142	527,763	-
NET POSITION:					
Net Investment in Capital Assets	43,424,565	23,800,195	917,392	68,142,152	6,129,739
Restricted for Pensions	-	349,817	-	349,817	-
Unrestricted	7,704,459	12,835,526	9,422,103	29,962,088	9,729,292
Total Net Position	\$ 51,129,024	\$ 36,985,538	\$ 10,339,495	\$ 98,454,057	\$ 15,859,031

Financial
Section - Basic
Financial
Statements

- Proprietary Funds – Statement of Revenues, Expenses, and Changes in Fund Net Position
 - Operating Revenues
 - Lists revenue earned by type
 - Operating Expenses
 - Lists expenses by type
 - Non-Operating Revenues/(Expenses)
 - Transfers and Capital Grants and Contributions
 - Change in Net Position
 - Difference between total revenues and expenses

Financial Section - Basic Financial Statements

	Business Type Activities - Enterprise Funds				Governmental Activities
	Airport	Utility	Stormwater	Total	Internal Service
OPERATING REVENUES:					
Water	\$ -	\$ 9,115,862	\$ -	\$ 9,115,862	\$ -
Sewer	-	6,330,960	-	6,330,960	-
Drainage	-	-	2,558,788	2,558,788	-
Penalties	-	125,985	-	125,985	-
Water and Sewer Taps and Other Fees	-	35,580	2,266	37,846	-
Fuel Flowage Fees	1,357,351	-	-	1,357,351	-
Customs Agent Fees	148,680	-	-	148,680	-
Rental Charges	5,584,357	-	-	5,584,357	-
Other Income	369,484	24,064	-	393,548	4,742
Department Contributions	-	-	-	-	2,438,963
Total Operating Revenues	7,459,872	15,632,451	2,561,054	25,653,377	2,443,705
OPERATING EXPENSES:					
Salaries and Fringe Benefits	2,190,456	2,265,329	375,987	4,831,772	-
Supplies	42,958	240,243	16,899	300,100	-
Maintenance and Materials	463,107	936,178	101,043	1,500,328	422,589
Contractual Services	1,313,753	1,104,928	297,931	2,716,612	-
Water Purchases	33,224	4,372,465	-	4,405,689	-
Wastewater Purchases	-	3,635,150	-	3,635,150	-
Total Operating Expenses (Excluding Depreciation)	4,043,498	12,554,293	791,860	17,389,651	422,589
Depreciation	2,634,445	1,644,364	181,600	4,460,409	1,081,296
Total Operating Expenses	6,677,943	14,198,657	973,460	21,850,060	1,503,885
OPERATING INCOME/(LOSS)	781,929	1,433,794	1,587,594	3,803,317	939,820
NON-OPERATING REVENUES/(EXPENSES):					
Net Investment Income/(Loss)	(276,696)	(423,894)	(393,784)	(1,094,374)	(372,474)
Gain/(Loss) on Disposal of Assets	23,460	18,584	-	42,044	47,601
Gain/(Loss) on Joint Venture	-	(84,236)	-	(84,236)	-
Interest Expense and Fiscal Charges	(305,442)	(722,469)	(96,980)	(1,124,891)	-
Total Non-Operating Revenues/(Expenses)	(558,678)	(1,212,015)	(490,764)	(2,261,457)	(324,873)
NET INCOME/(LOSS) BEFORE TRANSFERS AND CAPITAL GRANTS AND CONTRIBUTIONS					
	223,251	221,779	1,096,830	1,541,860	614,947
Capital Grants and Contributions	1,928,920	125,755	-	2,054,675	-
Transfers In	-	220,467	62,708	283,175	-
Transfers Out	(283,175)	-	-	(283,175)	-
CHANGE IN NET POSITION	1,868,996	568,001	1,159,538	3,596,535	614,947
Net Position at Beginning of Year	49,260,028	36,417,537	9,179,957	94,857,522	15,244,084
Net Position at End of Year	\$ 51,129,024	\$ 36,985,538	\$ 10,339,495	\$ 98,454,057	\$ 15,859,031

Notes to the Financial Statements

1. Accounting Policies – description of the policies used in preparation

2. Stewardship, Compliance, and Accountability – violations, fund deficits, and accounting changes

3. Detailed Notes on All Funds

4. Other Information

Notes to the Financial Statements Section Detailed Notes on All Funds

(4) Detailed notes on all funds (continued)

Texas Municipal Retirement plans (continued)

Net pension liability (continued)

Changes in the net pension liability

	Total Pension Liability (a)	Increase (Decrease) Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at December 31, 2020	\$ 256,418,863	\$ 219,412,133	\$ 37,006,730
Changes for the year:			
Service cost	8,973,188	-	8,973,188
Interest	17,250,721	-	17,250,721
Change of benefit terms	-	-	-
Difference between expected and actual experience	3,331,465	-	3,331,465
Changes of assumptions	-	-	-
Contributions - employer	-	8,973,351	(8,973,351)
Contributions - employee	-	3,491,579	(3,491,579)
Net investment income	-	28,619,412	(28,619,412)
Benefit payments, including refunds of employee contributions	(10,678,428)	(10,678,428)	-
Administrative expense	-	(132,347)	132,347
Other changes	-	906	(906)
Net changes	<u>18,876,946</u>	<u>30,274,473</u>	<u>(11,397,527)</u>
Balance at December 31, 2021	<u>\$ 275,295,809</u>	<u>\$ 249,686,606</u>	<u>\$ 25,609,203</u>

Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability of the City, calculated using the discount rate of 6.75%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1-percentage-point higher (7.75%) than the current rate:

1% Decrease in Discount Rate (5.75%)	Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
<u>\$ 66,864,219</u>	<u>\$ 25,609,203</u>	<u>\$ (8,034,277)</u>

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the schedule of changes in fiduciary net position, by participant city. The report may be obtained at tmrs.com.

Required Supplementary Information

1. Pension Information

2. Other Post Employment Benefits Information

Required Supplementary Information Section Pension Information

	2021	2020	2019	2018
Total pension liability				
Service cost	\$ 8,973,188	\$ 8,652,829	\$ 7,930,188	\$ 7,467,890
Interest (on the total pension liability)	17,250,721	16,166,655	15,018,615	14,025,269
Changes of benefit terms	-	-	-	-
Difference between expected and actual experience	3,331,465	1,197,191	2,110,147	1,501,153
Change of assumptions	-	-	1,080,074	-
Benefit payments, including refunds of employee contributions	<u>(10,678,428)</u>	<u>(9,554,788)</u>	<u>(9,429,918)</u>	<u>(7,588,523)</u>
Net change in total pension liability	18,876,946	16,461,887	16,709,106	15,405,789
Total pension liability - beginning	<u>256,418,863</u>	<u>239,956,976</u>	<u>223,247,870</u>	<u>207,842,081</u>
Total pension liability - ending (a)	<u>\$ 275,295,809</u>	<u>\$ 256,418,863</u>	<u>\$ 239,956,976</u>	<u>\$ 223,247,870</u>
Plan fiduciary net position				
Contributions - employer	\$ 8,973,351	\$ 8,466,747	\$ 7,943,928	\$ 7,497,962
Contributions - employee	3,491,579	3,427,833	3,206,893	3,007,781
Net investment income	28,619,412	15,328,611	26,828,508	(5,270,985)
Benefit payments, including refunds of employee contributions	(10,678,428)	(9,554,788)	(9,429,918)	(7,588,523)
Administrative expense	(132,347)	(99,141)	(151,520)	(101,841)
Other	<u>906</u>	<u>(3,868)</u>	<u>(4,551)</u>	<u>(5,321)</u>
Net change in plan fiduciary net position	30,274,473	17,565,394	28,393,340	(2,460,927)
Plan fiduciary net position - beginning	<u>219,412,133</u>	<u>201,846,739</u>	<u>173,453,399</u>	<u>175,914,326</u>
Plan fiduciary net position - ending (b)	<u>\$ 249,686,606</u>	<u>\$ 219,412,133</u>	<u>\$ 201,846,739</u>	<u>\$ 173,453,399</u>
Net pension liability (a) - (b)	<u>\$ 25,609,203</u>	<u>\$ 37,006,730</u>	<u>\$ 38,110,237</u>	<u>\$ 49,794,471</u>
Plan fiduciary net position as a percentage of total pension liability	<u>90.70%</u>	<u>85.57%</u>	<u>84.12%</u>	<u>77.70%</u>
Covered payroll	<u>\$ 49,823,366</u>	<u>\$ 48,969,040</u>	<u>\$ 45,812,757</u>	<u>\$ 42,968,297</u>
Net pension liability as a percentage of total covered payroll	<u>51.40%</u>	<u>75.57%</u>	<u>83.19%</u>	<u>86.29%</u>

Required Supplementary Information Section Other Post Employment Benefits Information

	2021	2020	2019	2018	2017
Total OPEB liability					
Service cost	\$ 432,397	\$ 379,003	\$ 281,711	\$ 241,628	\$ 181,195
Interest on the total OPEB liability	129,434	158,640	188,413	126,566	130,158
Changes of benefit terms	-	-	-	-	-
Difference between expected and actual experience	(151,402)	(275,679)	(4,163)	465,058	105,312
Change of assumptions	(466,423)	497,051	345,724	571,635	163,733
Benefit payments	(39,674)	(125,808)	(214,401)	(125,931)	(280,224)
Net change in total OPEB liability	(95,668)	633,207	597,284	1,278,956	300,174
Total OPEB liability - beginning	6,275,347	5,642,140	5,044,856	3,765,900	3,465,726
Total OPEB liability - ending	\$ 6,179,679	\$ 6,275,347	\$ 5,642,140	\$ 5,044,856	\$ 3,765,900
Covered-employee payroll	\$ 49,966,371	\$ 48,969,040	\$ 45,812,736	\$ 43,253,608	\$ 39,967,203
Total OPEB liability as a percentage of covered payroll	12.37%	12.81%	12.32%	11.66%	9.42%

Note: No assets are accumulated in a trust to pay related benefits for the OPEB plan.

Actuarial cost method	Individual entry age normal
Inflation	2.50%
Salary increases	3.50% to 11.50%, including inflation
Discount rate	1.84% as of December 31, 2021
Mortality	For healthy retirees, the gender-distinct 2019 Municipal Retirees of Texas mortality tables are used. The rates are projected on a fully generational basis using the ultimate mortality improvements rates in the MP tables to account for future mortality improvements.
Healthcare cost trend rates	Initial rate of 7.00% declining to an ultimate rate of 4.25% after 13 years.
Participants rates	It was assumed that 35% of employees retiring between the ages of 50 and 64 would choose to receive retiree health care benefits through the City. No employees retiring prior to age 50 for reasons other than disability or after age 65 were assumed to choose to receive health care benefits through the City.

Combining and Individual Financial Statements

1. Nonmajor Governmental Funds – Combining Balance Sheet

2. Nonmajor Governmental Funds – Combining Statement of Revenues, Expenditures and Changes in Fund Balance

3. Individual Fund Statements – Budget to Actual

Combining and Individual Financial Statements Section Nonmajor Governmental Funds – Combining Balance Sheet

	SPECIAL REVENUE			
	TOW FORFEITURE FUND	MUNICIPAL COURT JURY FEE	AMERICAN RESCUE PLAN	TOTALS
ASSETS				
Cash and cash equivalents	\$ 9,760	\$ 618	\$ 14,747,913	\$ 30,445,800
Investments	-	-	-	1,005,276
Receivables - net of allowances for uncollectibles				
Accounts	-	-	-	646,234
Taxes	-	-	-	333,451
Loans	-	-	-	-
Due from other funds	-	-	-	12,615,069
Due from other governments	-	-	-	4,399,762
Prepaid items	-	-	-	176
	<u>-</u>	<u>-</u>	<u>-</u>	<u>176</u>
Total assets	<u>\$ 9,760</u>	<u>\$ 618</u>	<u>\$ 14,747,913</u>	<u>\$ 49,445,768</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ -	\$ -	\$ 51,007	\$ 5,068,616
Accrued liabilities	-	-	-	92,296
Unearned revenue	-	-	14,696,906	15,171,549
Due to other funds	-	-	-	1,061,301
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,061,301</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>14,747,913</u>	<u>21,393,762</u>
Fund balances				
Nonspendable	-	-	-	176
Restricted for				
Public safety	9,760	618	-	571,907
Community services	-	-	-	27,483,971
Unassigned	-	-	-	(4,048)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,048)</u>
Total fund balances	<u>9,760</u>	<u>618</u>	<u>-</u>	<u>28,052,006</u>
	<u>9,760</u>	<u>618</u>	<u>14,747,913</u>	<u>49,445,768</u>
Total liabilities and fund balances	<u>\$ 9,760</u>	<u>\$ 618</u>	<u>\$ 14,747,913</u>	<u>\$ 49,445,768</u>

Combining and Individual Financial Statements Section Nonmajor Governmental Funds – Combining Statement of Revenues, Expenditures and Changes in Fund Balance

	SPECIAL REVENUE			TOTALS
	TOW FORFEITURE FUND	MUNICIPAL COURT JURY FEE	AMERICAN RESCUE PLAN	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ 7,959,198
Fines and penalties	-	315	-	252,455
Intergovernmental	-	-	2,833,352	13,684,608
Charges for services	-	-	-	766,662
Investment earnings	-	-	-	86,928
Miscellaneous	-	-	-	160,099
Total revenues	<u>-</u>	<u>315</u>	<u>2,833,352</u>	<u>22,909,950</u>
EXPENDITURES				
Current				
General government	-	-	840,916	7,515,210
Public safety	-	-	-	122,029
Community services	-	-	-	12,452,014
Capital outlay	-	-	902,859	1,430,447
Debt service:				
Principal	-	-	-	465,503
Interest and fiscal charges	-	-	-	1,686,520
Bond issuance cost	-	-	-	449,070
Total expenditures	<u>-</u>	<u>-</u>	<u>1,743,775</u>	<u>24,120,793</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>315</u>	<u>1,089,577</u>	<u>(1,210,843)</u>
OTHER FINANCING SOURCES (USES)				
Discount on debt issued	-	-	-	(473,483)
Issuance of debt	-	-	-	14,000,000
Transfers in	-	-	-	3,522,200
Transfers out	-	-	(1,089,577)	(3,892,588)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(1,089,577)</u>	<u>13,156,129</u>
Net change in fund balance	-	315	-	11,945,286
FUND BALANCES - BEGINNING	<u>9,760</u>	<u>303</u>	<u>-</u>	<u>16,106,720</u>
FUND BALANCES - ENDING	<u>\$ 9,760</u>	<u>\$ 618</u>	<u>\$ -</u>	<u>\$ 28,052,006</u>

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL
AMERICAN RESCUE PLAN**

For the year ended September 30, 2022

Combining and
Individual Financial
Statements Section
Individual Fund
Statements – Budget to
Actual

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Intergovernmental	\$ 18,101,483	\$ 18,101,483	\$ 2,833,352	\$ (15,268,131)
EXPENDITURES				
Current				
General government	18,101,483	18,101,483	840,916	17,260,567
Capital outlay	-	-	(1,089,577)	1,089,577
Excess (deficiency) of revenues over (under) expenditures	-	-	-	1,992,436
FUND BALANCES - BEGINNING	-	-	-	-
FUND BALANCES - ENDING	\$ -	\$ -	\$ -	\$ 1,992,436

Statistical Section – provides important information on the reporting entity's economic condition.
Designed to meet five objectives:

1. Provide information on financial trends

2. Provide information on revenue capacity

3. Provide information on debt capacity

4. Provide demographic & economic information

5. Provide operating information

Statistical Section – Financial Trends

- What is it?
 - The Financial Trends section includes schedules that help readers understand the reporting entity's financial performance over a period of time to assess trends.
- What should it include?
 1. Information about net position (government-wide financial statements)
 2. Information about changes in net position (government-wide financial statements)
 3. Information about fund balance (governmental funds)
 4. Information about changes in fund balances (governmental funds)

Statistical Section - Financial Trends

NET POSITION BY COMPONENT

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
GOVERNMENTAL ACTIVITIES										
Net investment in capital assets	\$ 88,391,028	\$ 94,693,282	\$ 84,584,182	\$ 95,798,543	\$ 80,034,686	\$ 89,842,218	\$ 81,220,093	\$ 76,993,313	\$ 80,822,070	\$ 89,751,430
Restricted	19,474,094	10,636,613	12,689,714	13,088,699	13,324,854	17,134,285	73,901,843	22,534,414	26,362,072	38,563,329
Unrestricted	<u>11,236,165</u>	<u>14,521,718</u>	<u>5,834,774</u>	<u>(281,055)</u>	<u>(7,731,248)</u>	<u>(16,879,081)</u>	<u>(67,791,955)</u>	<u>(1,980,683)</u>	<u>7,180,687</u>	<u>(498,916)</u>
Total governmental activities - Net position	<u>\$ 119,101,287</u>	<u>\$ 119,851,613</u>	<u>\$ 103,108,670</u>	<u>\$ 108,606,187</u>	<u>\$ 85,628,292</u>	<u>\$ 90,097,422</u>	<u>\$ 87,329,981</u>	<u>\$ 97,547,044</u>	<u>\$ 114,364,829</u>	<u>\$ 127,815,843</u>
BUSINESS-TYPE ACTIVITIES										
Net investment in capital assets	\$ 85,172,984	\$ 88,667,413	\$ 88,165,145	\$ 85,343,273	\$ 92,125,543	\$ 113,115,001	\$ 117,499,938	\$ 129,018,961	\$ 146,598,891	\$ 70,559,507
Restricted	-	-	221,981	221,981	221,981	221,981	-	-	-	-
Unrestricted	<u>45,632,481</u>	<u>46,343,182</u>	<u>58,292,590</u>	<u>74,746,389</u>	<u>83,896,944</u>	<u>79,924,549</u>	<u>94,340,035</u>	<u>96,320,655</u>	<u>97,374,169</u>	<u>205,817,015</u>
Total business-type activities - Net position	<u>\$ 130,805,465</u>	<u>\$ 135,010,595</u>	<u>\$ 146,679,716</u>	<u>\$ 160,311,643</u>	<u>\$ 176,244,468</u>	<u>\$ 193,261,531</u>	<u>\$ 211,839,973</u>	<u>\$ 225,339,616</u>	<u>\$ 243,973,060</u>	<u>\$ 276,376,522</u>
PRIMARY GOVERNMENT										
Net investment in capital assets	\$ 173,564,012	\$ 183,360,695	\$ 172,749,327	\$ 181,141,816	\$ 172,160,229	\$ 202,957,219	\$ 198,720,031	\$ 206,012,274	\$ 227,420,961	\$ 160,310,937
Restricted	19,474,094	10,636,613	12,911,695	13,310,680	13,546,835	17,356,266	73,901,843	22,534,414	26,362,072	38,563,329
Unrestricted	<u>56,868,646</u>	<u>60,864,900</u>	<u>64,127,364</u>	<u>74,465,334</u>	<u>76,165,696</u>	<u>63,045,468</u>	<u>26,548,080</u>	<u>94,339,972</u>	<u>104,554,856</u>	<u>205,318,099</u>
Total primary government net position	<u>\$ 249,906,752</u>	<u>\$ 254,862,208</u>	<u>\$ 249,788,386</u>	<u>\$ 268,917,830</u>	<u>\$ 261,872,760</u>	<u>\$ 283,358,953</u>	<u>\$ 299,169,954</u>	<u>\$ 322,886,660</u>	<u>\$ 358,337,889</u>	<u>\$ 404,192,365</u>

Statistical Section – Financial Trends

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS, Part 1

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
EXPENSES										
Governmental Activities										
General government	\$ 17,295,573	\$ 26,744,625	\$ 26,503,022	\$ 29,623,894	\$ 45,271,507	\$ 39,538,297	\$ 49,089,717	\$ 54,163,263	\$ 54,086,029	\$ 44,356,695
Public safety	24,117,348	26,179,672	27,779,641	30,282,359	33,904,923	33,731,134	37,061,552	36,600,946	40,041,291	40,841,165
Community service	13,360,590	14,192,299	14,822,198	15,728,115	24,111,594	19,874,494	21,820,704	19,906,645	23,143,108	26,996,186
Interest and fiscal charges	5,932,338	5,433,836	5,359,852	4,977,996	4,890,031	5,338,567	6,906,010	8,411,617	7,178,622	8,154,671
Total governmental activities	60,705,849	72,550,432	74,464,713	80,612,364	108,178,055	98,482,492	114,877,983	119,082,471	124,449,050	120,348,717
Business-Type Activities										
Water/wastewater	28,152,501	28,549,309	32,839,079	33,372,074	36,005,404	38,337,335	53,613,429	55,206,729	52,541,867	63,360,638
Electric	44,265,224	48,780,157	53,751,942	47,962,128	52,007,700	54,804,049	40,207,034	42,645,399	45,072,418	48,542,443
Airport	895,001	647,653	569,932	581,290	636,669	684,607	769,537	734,510	813,144	867,904
Drainage	2,355,020	2,398,250	2,549,146	2,885,187	3,262,115	4,066,821	4,539,186	4,676,676	6,326,714	6,138,491
Transit	-	300,791	387,448	582,522	603,535	584,269	615,880	2,264,986	2,289,001	2,020,790
Resource recovery	2,421,522	2,624,743	2,616,527	3,920,819	3,860,863	3,994,357	4,509,997	4,800,314	5,393,872	5,670,779
Total business-type activities	78,089,268	83,300,903	92,714,074	89,304,020	96,376,286	102,471,438	104,255,063	110,328,614	112,437,016	126,601,045
Total primary government expenses	138,795,117	155,851,335	167,178,787	169,916,384	204,554,341	200,953,930	219,133,046	229,411,085	236,886,066	246,949,762
PROGRAM REVENUES										
Governmental Activities										
Charges for services										
General government	6,724,853	10,432,734	13,209,783	13,754,748	12,942,500	16,110,526	13,550,158	12,691,555	14,679,379	14,003,578
Public safety	1,739,043	1,846,293	1,667,317	1,763,014	1,543,969	1,510,540	1,402,992	957,644	821,532	1,131,184
Community service	1,029,617	1,026,696	860,427	1,407,839	1,646,254	1,727,826	1,917,903	1,329,266	1,450,976	979,979
Operating grants and contributions	6,005,044	8,738,278	7,515,298	5,529,214	4,440,897	5,238,213	10,815,619	13,783,437	18,929,540	18,571,377
Capital grants and contributions	1,792,500	1,054,196	680,726	2,177,251	3,448,810	2,956,568	3,632,058	3,498,502	10,329,155	3,383,399
Total governmental activities program revenues	17,291,057	23,098,197	23,933,551	24,632,066	24,022,430	27,543,673	31,318,730	32,260,404	46,210,582	38,069,517
Business-Type Activities										
Charges for services										
Electric	48,848,992	55,440,398	66,548,588	55,932,644	58,234,989	60,332,737	56,189,627	56,854,660	57,340,678	66,013,812
Water and wastewater	29,743,387	32,720,309	35,231,959	37,421,054	41,211,800	46,329,180	45,316,631	48,970,140	57,709,121	72,713,874
Airport	913,152	292,432	296,241	440,244	476,342	572,192	529,059	561,795	683,373	847,986
Drainage	2,673,393	2,885,937	3,163,498	3,764,990	4,937,409	4,990,291	5,769,552	5,989,895	6,862,154	8,393,039
Transit	-	-	-	-	-	-	-	1,900,396	2,020,088	1,515,967
Resource recovery	2,516,548	2,628,929	2,970,156	3,609,478	3,930,392	4,234,914	4,582,184	4,938,129	5,429,903	6,114,869
Operating grants and contributions	-	-	-	-	1,784,902	-	-	-	-	-
Capital grants and contributions	1,599,863	1,117,888	1,400,371	536,836	253,915	981,779	1,033,076	1,331,984	744,482	1,446,319
Total business-type activities program revenues	86,295,335	95,085,893	109,610,813	101,705,246	110,829,749	117,441,093	113,420,129	120,546,999	130,789,799	157,045,866
Total primary government program revenues	103,586,392	118,184,090	133,544,364	126,337,312	134,852,179	144,984,766	144,738,859	152,807,403	177,000,381	195,115,383

Statistical Section – Financial Trends

CHANGES IN NET POSITION, Continued

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Net (expense) revenues										
Governmental activities	\$ (43,414,792)	\$ (49,452,235)	\$ (50,531,162)	\$ (55,980,298)	\$ (84,155,625)	\$ (70,938,819)	\$ (83,559,253)	\$ (86,822,067)	\$ (78,238,468)	\$ (82,279,200)
Business-type activities	8,206,067	11,784,990	16,896,739	12,402,226	14,453,463	15,089,574	9,165,066	9,918,385	18,352,783	30,444,821
Total primary government net expenses	(35,208,725)	(37,667,245)	(33,634,423)	(43,578,072)	(69,702,162)	(55,849,245)	(74,394,187)	(76,903,682)	(59,885,685)	(51,834,379)
GOVERNMENTAL REVENUES AND OTHER CHANGES IN NET POSITION										
Governmental Activities										
Taxes										
Property taxes	16,453,797	17,493,449	17,074,411	21,309,785	21,254,699	28,724,211	31,473,324	35,888,162	38,023,619	43,730,950
Franchise taxes	1,612,147	6,891,720	8,177,576	7,657,376	7,980,186	9,399,107	9,334,827	9,456,196	10,158,967	11,279,228
Sales taxes	22,852,364	24,020,619	25,876,303	28,429,648	27,364,450	34,733,037	37,148,661	47,388,694	41,999,277	37,246,053
Other taxes	3,097,818	3,300,290	3,737,773	4,187,749	4,256,460	4,238,798	4,473,996	2,963,254	4,018,931	5,177,665
Investment earnings	331,996	95,989	129,205	275,637	238,708	1,018,563	2,298,387	1,322,157	137,010	(457,403)
Miscellaneous	442,726	367,775	40,274	322,346	645,601	294,328	1,157,086	1,111,035	750,308	454,150
Gain on sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers	5,428,042	5,265,193	(156,698)	(704,726)	(562,374)	(592,144)	(5,094,469)	(1,090,368)	(31,859)	(1,700,429)
Total governmental activities	50,218,890	57,435,035	54,878,844	61,477,815	61,177,730	77,815,900	80,791,812	97,039,130	95,056,253	95,730,214
Business-Type Activities										
Investment earnings	160,760	187,380	202,049	525,975	916,988	1,989,509	4,304,902	2,490,890	248,802	(424,251)
Other	-	46,822	-	-	-	-	14,005	-	-	-
Transfers	(5,428,042)	-	156,698	704,726	562,374	592,144	5,094,469	1,090,368	31,859	1,700,429
Total business-type activities	(5,267,282)	234,202	358,747	1,230,701	1,479,362	2,581,653	9,413,376	3,581,258	280,661	1,276,178
Total primary government	44,951,608	57,669,237	55,237,591	62,708,516	62,657,092	80,397,553	90,205,188	100,620,388	95,336,914	97,006,392
CHANGES IN NET POSITION										
Governmental activities	6,804,098	2,717,157	4,347,682	5,497,517	(22,977,895)	6,877,081	(2,767,441)	10,217,063	16,817,785	13,451,014
Business-type activities	2,938,785	6,753,999	17,255,486	13,631,927	15,932,825	17,551,308	18,578,442	13,499,643	18,633,444	31,720,999
Total primary government	\$ 9,742,883	\$ 9,471,156	\$ 21,603,168	\$ 19,129,444	\$ (7,045,070)	\$ 24,428,389	\$ 15,811,001	\$ 23,716,706	\$ 35,451,229	\$ 45,172,013

Statistical Section - Financial Trends

FUND BALANCES – GOVERNMENTAL FUNDS

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
GENERAL FUND										
Nonspendable	\$ 545,006	\$ 507,534	\$ 466,007	\$ 497,560	\$ 661,113	\$ 463,121	\$ 498,780	\$ 490,132	\$ 594,812	\$ 629,766
Restricted	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	238,569	238,569	238,569	-	-	-	21,837,789	21,837,789
Unassigned	16,430,320	15,513,680	17,294,911	17,557,116	14,994,116	15,700,568	16,628,550	25,086,203	11,211,303	19,703,329
Total general fund	\$ 16,975,326	\$ 16,021,214	\$ 17,999,487	\$ 18,293,245	\$ 15,893,798	\$ 16,163,689	\$ 17,127,330	\$ 25,576,335	\$ 33,643,904	\$ 42,170,884
ALL OTHER GOVERNMENTAL FUNDS										
Nonspendable	\$ 11,177	\$ 122,218	\$ -	\$ 1,077,965	\$ 1,072,859	\$ 1,095,463	\$ 3,949	\$ 1,308	\$ 27,342	\$ 176
Restricted	43,339,895	34,353,926	33,621,845	37,681,443	39,227,072	68,802,309	73,901,843	68,166,323	65,979,383	66,789,722
Unassigned	108,905	-	-	-	-	-	-	-	(7,134)	(4,048)
Total all other governmental funds	\$ 43,459,977	\$ 34,476,144	\$ 33,621,845	\$ 38,759,408	\$ 40,299,931	\$ 69,897,772	\$ 73,905,792	\$ 68,167,631	\$ 65,999,591	\$ 66,785,850

Statistical Section - Financial Trends

CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
REVENUES										
Taxes	\$ 42,925,701	\$ 45,695,630	\$ 56,382,985	\$ 60,714,819	\$ 61,934,299	\$ 77,098,632	\$ 82,334,288	\$ 95,515,522	\$ 94,062,053	\$ 97,552,406
Licenses and permits	2,194,788	2,280,529	2,456,668	2,157,846	2,358,247	3,338,087	3,480,906	3,835,599	5,571,386	5,686,019
Fees and penalties	1,641,420	1,431,419	1,614,015	1,621,785	1,446,126	1,422,333	1,406,806	931,903	776,063	1,091,873
Charges for services	5,333,670	5,442,092	5,580,914	6,045,723	6,675,639	7,270,174	7,726,876	7,516,328	7,563,681	8,417,602
Intergovernmental	9,002,953	10,583,927	11,069,999	8,748,281	9,194,944	9,415,616	12,450,906	15,224,849	22,297,607	18,281,322
Investment earnings	331,996	95,989	128,263	275,637	238,708	1,018,563	2,232,780	1,248,881	135,037	(496,876)
Contributions	80,000	84,121	60,000	1,259,265	80,000	85,000	85,144	85,000	128,800	85,107
Other revenues	1,701,482	2,327,923	2,511,503	2,342,754	1,648,342	3,333,649	4,443,817	2,204,975	3,256,792	2,070,136
Total revenues	63,212,010	67,941,630	79,804,347	83,166,110	83,576,305	102,982,054	114,161,523	126,563,057	133,791,419	132,687,589
EXPENDITURES										
General government	16,234,004	18,894,202	17,265,118	21,462,783	22,762,861	30,181,487	36,232,777	42,645,633	42,662,999	31,927,504
Public safety	22,636,788	24,554,982	26,537,571	28,756,301	30,325,529	32,740,670	33,856,357	34,480,832	38,421,899	38,932,198
Community service	12,507,187	13,204,031	13,895,842	14,724,847	16,872,652	18,530,233	19,036,653	17,954,337	21,409,317	25,651,246
Capital outlay	13,091,604	16,643,915	13,786,208	10,597,501	9,485,064	13,388,623	22,303,886	37,812,993	38,626,042	24,408,135
Debts service										
Principal	6,890,920	7,039,799	7,452,512	8,315,016	7,957,801	9,985,000	9,061,843	9,606,584	11,829,001	12,292,211
Interest	5,707,374	5,221,176	4,624,372	4,857,003	4,960,557	5,038,778	6,616,431	6,952,890	7,509,881	7,745,723
Bond issuance costs	147,549	300,303	473,975	187,843	74,159	421,832	583,218	702,145	442,656	758,191
Total expenditures	77,215,426	85,858,408	84,035,598	88,901,294	92,438,623	110,286,623	127,691,165	150,155,414	160,901,795	141,715,208
Excess (deficiency) of revenues over (under) expenditures	(14,003,416)	(17,916,778)	(4,231,251)	(5,735,184)	(8,862,318)	(7,304,569)	(13,529,642)	(23,592,357)	(27,110,376)	(9,027,619)
OTHER FINANCING SOURCES (USES)										
Bond sales	\$ 8,825,000	\$ 26,510,000	\$ 37,685,000	\$ 19,920,000	\$ 7,200,000	\$ 33,910,000	\$ 22,280,000	\$ 32,070,000	\$ 29,720,000	\$ 42,485,000
Proceeds from capital leases	337,327	220,916	-	1,098,389	348,089	-	532,244	715,145	243,372	-
Premium on debt issued	805,797	3,051,492	3,891,469	2,192,123	515,695	3,847,332	783,528	2,081,298	3,078,392	(107,937)
Other	287,629	205,838	-	259,689	501,984	7,113	-	-	-	-
Payment to refunded bond escrow agent	(5,885,165)	(27,274,606)	(35,614,546)	(11,598,970)	-	-	-	(7,473,274)	-	(22,335,776)
Transfers in	9,587,514	11,521,424	5,676,305	5,562,449	5,934,900	7,645,210	14,013,302	19,355,275	11,721,901	10,989,334
Transfers out	(4,459,472)	(6,256,231)	(6,283,003)	(6,267,175)	(6,497,274)	(8,237,354)	(19,107,771)	(20,445,643)	(11,753,760)	(12,689,763)
Total other financing sources (uses)	9,498,630	7,978,833	5,355,225	11,166,505	8,003,394	37,172,301	18,501,303	26,302,801	33,009,905	18,340,858
Net change in fund balances	\$ (4,504,786)	\$ (9,937,945)	\$ 1,123,974	\$ 5,431,321	\$ (858,924)	\$ 29,867,732	\$ 4,971,661	\$ 2,710,444	\$ 5,899,529	\$ 9,313,239

Statistical Section – Revenue Capacity

- What is it?
 - Revenue Capacity section includes schedules that help readers understand the reporting entity's most significant revenue sources and its ability to raise revenue.
- What should it include?
 - Four schedules regarding the most significant revenue source:
 1. Information about the revenue base
 2. Information about the revenue rates
 3. Information about principal revenue payers
 4. Information about property tax levies and collections

Statistical Section – Revenue Capacity

ASSESSED VALUE OF PROPERTY (Revenue Base and Rate)

FISCAL YEAR	REAL PROPERTY ASSESSED VALUE	REAL PROPERTY ESTIMATED ACTUAL VALUE	PERSONAL PROPERTY ASSESSED VALUE	PERSONAL PROPERTY ESTIMATED ACTUAL VALUE	LESS: TAX-EXEMPT PROPERTY	TOTAL TAXABLE ASSESSED VALUE	TOTAL DIRECT TAX RATE	ESTIMATED ACTUAL TAXABLE VALUE
2013	\$ 2,676,859,874	\$ 2,676,859,874	\$ 631,435,988	\$ 631,435,988	\$ 214,525,982	\$ 3,093,769,880	0.5302	\$ 3,093,769,880
2014	2,984,210,423	2,984,210,423	628,566,205	628,566,205	296,727,347	3,316,049,281	0.5302	3,316,049,281
2015	2,945,326,850	2,945,326,850	658,337,706	658,337,706	179,618,804	3,424,045,752	0.5302	3,424,045,752
2016	3,270,825,379	3,270,825,379	665,893,420	665,893,420	162,991,849	3,773,726,950	0.5302	3,773,726,950
2017	3,574,979,805	3,574,979,805	702,657,068	702,657,068	155,924,985	4,121,711,888	0.5302	4,121,711,888
2018	3,899,658,705	3,899,658,705	885,108,966	885,108,966	171,948,622	4,612,819,049	0.6139	4,612,819,049
2019	4,272,888,203	4,272,888,203	1,144,004,821	1,144,004,821	354,551,133	5,062,341,891	0.6139	5,062,341,891
2020	4,977,263,999	4,977,263,999	1,098,908,907	1,098,908,907	305,813,083	5,770,359,823	0.6139	5,770,359,823
2021	5,620,589,988	5,620,589,988	1,136,795,742	1,136,795,742	316,668,685	6,440,717,045	0.5930	6,440,717,045
2022	5,959,772,793	5,959,772,793	1,127,484,964	1,127,484,964	372,445,934	6,714,811,823	0.6030	6,714,811,823

Sources: Hays County Appraisal District, Caldwell County Appraisal District, and Guadalupe County Appraisal District

Statistical Section – Revenue Capacity

TEN LARGEST PROPERTY TAX PAYERS

2022

TAXPAYER	TAXABLE ASSESSED VALUE	PERCENTAGE OF TOTAL CITY TAXABLE ASSESSED VALUE
Amazon	\$ 338,671,383	5.04%
Hays Energy LLC	216,814,780	3.23%
HEB Grocery	145,153,088	2.16%
Tanger San Marcos	97,286,019	1.45%
San Marcos Factory Stores	83,615,088	1.25%
CFAN	81,402,589	1.21%
Carson Diversified Properties	76,918,358	1.15%
Plato TX II PropCo, LP	63,527,709	0.95%
REL P Ind San Marcos	60,971,093	0.91%
Prime Outlets at San Marcos	55,037,267	0.82%
Total	\$ <u>1,219,397,374</u>	<u>18.17%</u>

2013

TAXPAYER	TAXABLE ASSESSED VALUE	PERCENTAGE OF TOTAL CITY TAXABLE ASSESSED VALUE
Hays Energy Ltd. Partnership	\$ 233,563,007	7.55%
HEB Warehouse	137,648,572	4.45%
Breckenridge Group	54,824,327	1.77%
Copper Beech Townhomes	52,025,870	1.68%
San Marcos Factory Shops	45,342,694	1.47%
Tanger Properties	42,882,408	1.39%
Prime Outlets	35,102,300	1.13%
Purgatory Creek	27,368,730	0.88%
Cabana Beach Apartments	25,743,406	0.83%
JQH - San Marcos Development	24,496,680	0.79%
Total	\$ <u>678,997,994</u>	<u>21.95%</u>

Statistical
Section –
Revenue
Capacity

PROPERTY TAX LEVIES AND COLLECTIONS

FISCAL YEAR ENDED	TAXES LEVIED FOR THE FISCAL YEAR	COLLECTED WITH THE FISCAL YEAR OF THE LEVY		COLLECTIONS IN SUBSEQUENT YEARS	TOTAL COLLECTIONS TO DATE	
		AMOUNT	PERCENTAGE OF LEVY		AMOUNT	PERCENTAGE OF LEVY
2013	\$ 15,105,625	\$ 14,978,410	99.16%	\$ 112,627	\$ 15,091,037	99.90%
2014	16,358,498	16,280,315	99.52%	68,794	16,349,109	99.94%
2015	18,065,326	17,926,661	99.23%	124,619	18,051,280	99.92%
2016	19,829,368	19,728,493	99.49%	78,622	19,807,115	99.89%
2017	21,758,670	21,657,892	99.54%	72,687	21,730,579	99.87%
2018	28,171,845	28,039,818	99.53%	90,873	28,130,691	99.85%
2019	30,782,752	30,562,243	99.28%	171,750	30,733,993	99.84%
2020	35,029,322	34,768,166	99.25%	176,774	34,944,940	99.76%
2021	37,352,303	37,011,493	99.09%	254,014	37,265,507	99.77%
2022	40,274,028	40,063,763	99.48%	-	40,063,763	99.48%

SALES TAX COLLECTIONS

<u>FISCAL YEAR</u>	<u>SALES TAX ASSESSED RATES</u>	<u>SALES TAX COLLECTIONS</u>
2013	0.015	\$ 22,852,364
2014	0.015	24,020,619
2015	0.015	25,876,303
2016	0.015	28,429,648
2017	0.015	27,364,450
2018	0.015	34,733,037
2019	0.015	37,148,661
2020	0.015	47,388,694
2021	0.015	41,999,277
2022	0.015	37,246,053

Statistical
Section –
Revenue
Capacity

TEN LARGEST ELECTRIC CUSTOMERS

<u>CUSTOMER</u>	<u>CONSUMPTION (kWh)</u>	<u>AMOUNT BILLED</u>	<u>% OF TOTAL kWh</u>
TEXAS STATE UNIV	94,578,528	\$ 7,304,775	14.35%
AMAZON.COM.KYDC INC	23,480,250	1,973,361	3.56%
H E BUTT GROCERY CO	15,746,739	1,292,471	2.39%
TEXAS STATE UNIVERSITY	13,151,709	1,135,302	2.00%
HAYS COUNTY GOVERNMENT CENTER B	11,205,022	927,615	1.70%
CITY OF SAN MARCOS	9,286,775	829,502	1.41%
EL MILAGRO OF TEXAS INC	7,821,920	622,577	1.19%
SMCISD	7,027,264	685,675	1.07%
THERMON MAIN	6,840,000	583,501	1.04%
CHRISTUS SANTA ROSA HEALTH	6,196,441	515,190	0.94%

Statistical
Section –
Revenue
Capacity

TEN LARGEST WATER CUSTOMERS

<u>RANK</u>	<u>NAME</u>	<u>REVENUE</u>	<u>GALLONS</u>
1	BROOKFIELD RESIDENTIAL	\$ 289,854	135,304,405
2	CITY OF SAN MARCOS	667,511	64,085,336
3	COPPER BEECH TOWNHOMES 29 LLC	426,330	42,315,241
4	THE RETREAT	345,146	34,766,619
5	TEXAS STATE UNIVERSITY	381,441	32,895,448
6	KISSING TREE MASTER COMMUNITY	307,066	29,282,858
7	GARY JOB CORPS CENTER	358,811	29,013,557
8	29SC LODGE LP	289,505	28,870,335
9	SANCTUARY LOFTS AMERICAN CAMPUS	243,781	24,421,172
10	SAN MARCOS FACTORY SHOPS	234,398	23,054,910

Statistical
Section –
Revenue
Capacity

Statistical Section – Debt Capacity

- What is it?
- Debt Capacity section includes schedules that help readers understand the affordability of the reporting entity's outstanding debt and its ability to issue more debt in the future.
- What should it include?
 - Five schedules relevant to debt capacity:
 1. Ratios of outstanding debt
 2. Ratios of general bonded debt
 3. Information about direct and overlapping debt
 4. Information about debt limitations
 5. Information about pledged revenue coverage

Statistical Section – Debt Capacity

RATIOS OF OUTSTANDING DEBT BY TYPE

FISCAL YEAR	GOVERNMENTAL ACTIVITIES				BUSINESS-TYPE ACTIVITIES					TOTAL PRIMARY GOVERNMENT	PERCENTAGE OF PERSONAL INCOME	PER CAPITA
	GENERAL OBLIGATION BONDS	CERTIFICATES OF OBLIGATION	REVENUE AND LIMITED TAX BONDS	CAPITAL LEASES	WATER REVENUE BONDS	ELECTRIC REVENUE BONDS	DRAINAGE CERTIFICATE OF OBLIGATION	CAPITAL LEASES	NOTE PAYABLE			
2013	\$ 32,980,000	\$ 58,380,000	\$ 34,420,000	\$ 321,407	\$ 96,265,000	\$ 35,845,000	\$ 17,675,000	\$ -	\$ -	\$ 275,886,407	3.44%	\$ 5,518
2014	49,940,000	44,110,000	26,630,000	1,300,251	94,305,000	36,955,000	18,410,000	1,462,114	-	273,112,365	3.10%	5,051
2015	84,274,205	37,947,173	5,060,779	1,170,282	99,284,091	40,841,777	19,722,172	1,304,037	-	289,604,516	3.23%	5,266
2016	89,171,112	39,226,282	1,700,000	1,925,200	109,590,821	44,823,181	23,374,723	1,473,816	-	311,285,135	3.42%	5,639
2017	85,574,015	43,621,403	-	1,850,468	118,148,401	48,819,818	27,599,894	1,268,203	4,850,000	331,732,202	3.59%	5,352
2018	104,522,704	51,511,252	-	1,297,322	117,036,871	51,625,071	36,137,944	1,173,334	4,760,000	368,064,498	3.01%	5,836
2019	121,114,197	48,295,317	-	1,548,089	118,903,947	54,784,037	39,769,312	1,452,745	4,665,000	390,532,644	2.74%	5,987
2020	121,686,765	64,133,865	-	1,821,285	123,051,955	62,897,917	41,108,014	1,114,449	4,570,000	420,384,250	2.84%	5,797
2021	117,294,682	89,000,377	-	1,971,206	142,908,661	81,473,145	45,382,030	2,062,564	4,470,000	484,562,665	3.11%	7,122
2022	126,125,992	86,050,458	-	1,306,769	148,797,817	81,298,209	48,361,518	2,257,022	4,375,000	498,572,785	3.30%	7,324

Statistical Section – Debt Capacity

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

GOVERNMENT UNIT	DEBT OUTSTANDING	ESTIMATED PERCENTAGE APPLICABLE	ESTIMATED SHARE OF DIRECT AND OVERLAPPING DEBT
Debt repaid with property taxes			
City of San Marcos - City direct debt	\$ 218,321,065	100.000%	<u>\$ 218,321,065</u>
San Marcos Consolidated Independent School District	219,425,000	78.818%	172,945,730
Caldwell County	16,678,215	0.855%	142,566
Hays County	596,258,034	25.834%	<u>154,035,709</u>
Subtotal overlapping debt			<u>327,124,005</u>
Total direct and overlapping debt			<u><u>\$ 545,445,070</u></u>

Sources: Information for Hays County provided by Hays County Auditor's office.

Note: Overlapping rates are those of local and county governments that apply to property owners within the City of San Marcos. Not all overlapping rates apply to all City of San Marcos property owners (i.e. the rates for counties apply only to the proportion of the City's property owners whose property is located within the geographic boundaries of that county.)

Direct debt includes only the debt to be repaid with property taxes.

Statistical Section – Debt Capacity

LEGAL DEBT LIMIT

LEGAL DEBT MARGIN CALCULATION FOR FISCAL YEAR 2022

Assessed value	\$ 6,714,811,823
Debt limit (10% of assessed value)	671,481,182
Debt applicable to limit	
General Obligation Bonds (debt to be repaid with property taxes)	263,229,335
Less: amount set aside for repayment of general obligation debt	<u>11,079,358</u>
Total net debt applicable to limit	<u>252,149,977</u>
 LEGAL DEBT MARGIN	 <u>\$ 419,331,205</u>

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Debt limit	\$ 412,171,189	\$ 461,281,905	\$ 506,234,189	\$ 577,035,982	\$ 644,071,705	\$ 671,481,182
Total net debt applicable to limit	<u>148,098,290</u>	<u>183,092,061</u>	<u>199,295,512</u>	<u>215,863,595</u>	<u>241,401,226</u>	<u>263,229,335</u>
Legal debt margin	<u>\$ 264,072,899</u>	<u>\$ 278,189,844</u>	<u>\$ 306,938,677</u>	<u>\$ 361,172,387</u>	<u>\$ 402,670,479</u>	<u>\$ 408,251,847</u>
Total net debt applicable to the limit as a percentage of debt limit	35.93%	39.69%	39.37%	37.41%	37.48%	39.20%

Statistical Section – Debt Capacity

PLEGGED REVENUE COVERAGE

WATER REVENUE BONDS						
FISCAL YEAR	GROSS REVENUE	LESS: OPERATING EXPENSES *	NET AVAILABLE REVENUE	DEBT SERVICE		COVERAGE
				PRINCIPAL	INTEREST	
2013	\$ 29,743,387	\$ 15,927,532	\$ 13,815,855	\$ 5,825,000	\$ 3,930,199	1.42
2014	32,720,309	16,347,440	16,372,869	6,130,000	3,660,102	1.67
2015	35,231,959	20,031,444	15,200,515	6,435,000	3,090,380	1.60
2016	37,421,054	20,469,973	16,951,081	6,905,000	3,616,990	1.61
2017	41,211,800	22,773,111	18,438,689	7,340,000	3,836,437	1.65
2018	46,329,180	24,867,508	21,461,672	8,205,000	4,006,660	1.76
2019	45,316,631	25,431,370	19,885,261	8,385,000	4,243,921	1.57
2020	48,970,140	26,664,514	22,305,626	8,784,174	4,642,770	1.66
2021	57,779,669	28,280,984	29,498,685	6,533,801	4,234,254	2.74
2022	72,713,874	39,092,755	33,621,119	8,495,000	4,868,842	2.52

ELECTRIC						
FISCAL YEAR	GROSS REVENUE	LESS: OPERATING EXPENSES *	NET AVAILABLE REVENUE	DEBT SERVICE		COVERAGE
				PRINCIPAL	INTEREST	
2013	\$ 48,848,992	\$ 43,237,059	\$ 5,611,933	\$ 1,180,000	\$ 596,376	3.16
2014	55,440,398	46,886,182	8,554,216	625,000	1,241,193	4.58
2015	66,548,588	51,562,916	14,985,672	815,000	1,478,123	6.54
2016	55,932,644	45,653,796	10,278,848	1,295,000	1,593,389	3.56
2017	58,234,989	49,067,758	9,167,231	1,630,000	1,781,012	2.69
2018	60,332,737	51,439,483	8,893,254	1,915,000	1,903,759	2.33
2019	56,189,627	50,036,643	6,152,984	2,170,000	2,074,698	1.45
2020	56,854,660	51,455,645	5,399,015	2,326,164	2,133,754	1.21
2021	57,366,408	48,615,896	8,750,512	2,008,599	2,241,576	2.06
2022	64,105,606	51,447,973	12,657,633	2,730,000	2,081,965	2.63

DRAINAGE						
FISCAL YEAR	GROSS REVENUE	LESS: OPERATING EXPENSES *	NET AVAILABLE REVENUE	DEBT SERVICE		COVERAGE
				PRINCIPAL	INTEREST	
2013	\$ 2,673,393	\$ 1,059,148	\$ 1,614,245	\$ 800,000	\$ 785,000	1.02
2014	2,885,937	1,054,349	1,831,588	820,000	768,987	1.15
2015	3,163,498	1,299,053	1,864,445	935,000	800,863	1.07
2016	3,764,990	1,478,160	2,286,830	1,010,000	767,395	1.29
2017	4,937,409	1,590,650	3,346,759	1,190,000	896,558	1.60
2018	4,990,291	1,792,688	3,197,603	1,435,000	1,010,811	1.31
2019	5,769,552	1,949,155	3,820,397	1,625,000	1,494,150	1.22
2020	5,989,895	2,282,947	3,706,948	2,017,959	1,686,656	1.00
2021	7,002,903	3,527,142	3,475,761	2,114,491	1,559,542	0.95
2022	8,393,039	4,857,217	3,535,822	2,320,000	1,727,535	0.87

* excluding depreciation expense.

Statistical Section – Demographic and Economic Information

- What is it?
- Demographic and Economic Information section includes schedules that help readers understand the socio-economic environment that the reporting entity operates within.
- What should it include?
 - Two schedules of demographic and economic information:
 1. Demographic and economic indicators
 2. Principal employers

Statistical Section – Demographic and Economic Information

DEMOGRAPHIC AND ECONOMIC STATISTICS

<u>CALENDAR YEAR</u>	<u>POPULATION</u>	<u>PERSONAL INCOME</u>	<u>PER CAPITA PERSONAL INCOME</u>	<u>UNEMPLOYMENT RATE</u>
2013	50,001	803,016,060	16,060	5.2%
2014	54,076	879,762,444	16,269	4.2%
2015	58,892	896,500,000	15,223	3.4%
2016	59,338	910,800,000	15,349	3.3%
2017	63,071	925,200,000	14,669	3.1%
2018	63,509	1,221,405,088	19,232	3.2%
2019	65,234	1,424,058,220	21,830	3.4%
2020	66,952	1,478,868,624	22,088	5.5%
2021	68,040	1,559,340,720	22,918	4.7%
2022	68,580	1,508,828,580	22,001	3.8%

PRINCIPAL EMPLOYERS

Statistical Section – Demographic and Economic Information

EMPLOYER	2022	
	EMPLOYEES	PERCENTAGE OF TOTAL CITY EMPLOYMENT
Amazon	5,000	4.14%
Texas State University	3,730	3.09%
Premium Outlets	1,600	1.33%
Tanger Outlets	1,540	1.28%
San Marcos CISD	1,400	1.16%
Hays County	885	0.73%
City of San Marcos	818	0.68%
HEB Distribution Center	750	0.62%
Central Tx Medical Center	675	0.56%
CFAN	500	0.41%
TOTAL	16,898	14.00%

EMPLOYER	2013	
	EMPLOYEES	PERCENTAGE OF TOTAL CITY EMPLOYMENT
Texas State University	3,036	4.04%
Prime Outlets San Marcos	2,100	2.79%
Tanger Factory Outlet Center	1,540	2.05%
San Marcos CISD	1,200	1.60%
Hays County	813	1.08%
Hunter Industries	650	0.86%
Central Texas Medical Center	800	1.06%
H.E.B. Distribution Center	650	0.86%
City of San Marcos	572	0.76%
Gary Jobs Corps	560	0.74%
TOTAL	11,921	15.84%

Statistical Section – Operating Information

- What is it?
- Operating Information section includes schedules that help readers understand the size and scope of the reporting entity's operations
- What should it include?
 - Three types of information:
 1. Information about the reporting entity's employees
 2. Operating indicators
 3. Information about capital assets

Statical Section – Operating Information

CITY FULLTIME EQUIVALENTS

<u>FUNCTION/PROGRAM</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
General government										
Administration	17.38	17.38	20.75	21.00	17.50	17.75	18.25	21.25	21.25	21.63
Human Resources	11.00	11.00	10.60	10.33	10.60	11.00	11.00	11.00	11.00	11.00
Finance	17.54	17.54	18.55	18.55	19.55	20.55	21.55	21.55	21.55	22.88
Municipal Court	10.48	10.48	9.82	9.82	9.62	10.62	10.43	11.43	11.68	12.00
Technology Services	11.00	11.00	15.00	15.00	16.00	17.00	17.00	19.00	19.00	19.38
Development Services	23.50	23.50	21.00	21.00	22.00	22.00	27.00	29.00	30.00	34.50
GIS	-	-	2.96	2.96	2.96	2.96	2.96	3.96	3.96	5.38
Police	130.52	131.52	143.13	145.98	147.48	148.48	151.00	153.90	153.90	158.64
Fire	66.00	70.00	73.00	73.00	76.00	76.00	88.00	89.00	93.00	93.00
Office of Emergency Management	-	-	-	-	-	-	3.00	3.00	3.00	3.00
Hotel occupancy tax fund										
Main Street	1.48	1.48	2.00	2.00	3.00	3.00	3.00	3.00	4.00	3.75
CVB/CDBG	-	-	-	-	4.00	12.50	14.00	13.50	12.50	15.25
Community services										
Library	-	-	-	-	-	-	-	-	21.75	22.13
Parks and Recreation	-	-	-	-	-	-	-	-	65.21	73.36
General Services	103.58	103.58	120.75	125.03	97.43	97.43	100.58	104.58	18.67	-
Neighborhood Enhancement	-	-	-	-	30.98	30.98	33.28	35.98	38.48	38.25
Other function/program										
Public Services	33.50	33.50	33.00	37.00	39.00	39.00	37.00	37.00	37.00	-
CIP/Engineering	15.00	15.00	20.50	18.00	19.00	19.00	24.00	24.00	24.00	76.50
Water/Wastewater	48.50	48.50	55.00	58.83	61.33	61.33	65.21	70.21	72.00	73.33
Electric	55.00	55.00	60.00	60.83	64.33	64.33	67.33	72.33	76.00	78.58
Drainage	2.00	2.00	5.50	5.50	8.00	8.00	11.00	17.00	17.00	16.00
Transit	-	-	-	-	1.33	1.33	1.33	2.33	2.00	2.25
WIC	26.00	26.00	26.00	26.00	26.00	26.00	25.75	25.50	25.00	25.50
Resource Recovery	-	-	-	-	2.83	2.83	5.21	5.21	3.64	5.38
TOTAL	572.48	577.48	637.55	650.83	678.94	692.09	737.88	773.73	785.59	811.66

Statical Section – Operating Information

PROGRAM OPERATING INDICATORS

<u>FUNCTION/PROGRAM</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
General Government										
Building Permits Issued	2,600	2,700	2,750	4,553	4,825	4,900	5,100	5,175	5,200	5,225
Police										
Physical Arrests	2,281	2,309	2,401	2,577	2,437	2,499	2,324	1,574	1,840	1,773
Parking Violations	3,504	6,540	7,919	6,579	6,889	9,399	10,754	4,246	4,081	4,725
Traffic Violations	6,615	6,645	6,557	6,508	7,318	6,344	4,918	2,418	2,430	3,460
Fire										
Emergency Responses	4,424	4,303	4,601	4,635	5,419	5,797	6,114	6,001	6,110	6,371
Fires Extinguished	155	165	149	210	185	171	168	236	245	332
Prevention/Safety Education	10,250	10,500	22,000	22,000	11,500	11,200	11,220	11,100	11,100	11,100
Other Public Works										
Street Resurfacing (Miles)	18	18	20	20	20	20	22	22	22	22
Potholes Repaired	220	220	220	220	220	220	225	230	230	235
Parks and Recreation										
Facility Rental Bookings	5,500	5,600	5,700	5,800	5,500	5,600	5,700	5,000	5,000	5,000
Community Center Admissions	150,000	155,000	157,000	158,000	165,000	166,000	168,000	165,000	165,000	165,000
Library										
Volumes in Collection	157,000	162,500	162,500	162,500	165,000	168,000	190,000	190,000	190,000	190,000
Total Volumes Borrowed	469,000	467,500	462,500	462,500	474,000	495,000	520,000	520,000	520,000	520,000
Water										
New Connections	300	400	400	400	550	600	650	670	670	670
Water Main Breaks	350	300	300	300	240	240	288	300	300	300
Average Daily Consumption (thousands of gallons)	6,792	6,663	7,019	7,453	7,430	8,034	7,833	7,257	7,832	8,383
Peak Daily Consumption (thousands of gallons)	9,298	9,361	10,933	11,254	9,018	10,161	11,230	14,433	14,158	13,851
Wastewater										
Average Daily Sewage Treatment (samples collected/tested)	5,700	6,000	6,400	5,024	6,400	6,400	4,802	4,162	4,361	4,560

Statical Section – Operating Information

CAPITAL ASSETS BY PROGRAM

<u>FUNCTION/PROGRAM</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Zone Offices	1	1	1	1	1	1	1	1	1	1
Patrol Units	118	118	131	149	146	145	175	200	181	175
Fire										
Stations	5	5	5	5	5	6	6	6	6	6
Other Public Works										
Streets (Miles)	311	311	311	311	377	382	385	385	390	446
Streetlights	3,575	3,575	3,575	3,710	3,821	3,888	3,890	3,894	3,898	3,898
Traffic Signals	48	48	48	46	61	63	65	65	67	73
Parks and Recreation										
Acreage	1,826	2,120	2,200	2,300	2,300	1,796	1,796	1,796	1,796	1,796
Playgrounds	60	60	60	60	60	45	73	73	73	73
Baseball/Softball Diamonds	13	13	13	13	13	13	13	13	13	13
Soccer/Football Fields	10	10	10	10	10	11	11	11	11	11
Community Centers	2	2	2	2	2	2	2	2	2	2
Water										
Fire Hydrants	1,691	1,750	1,825	1,862	1,919	2,006	2,102	2,106	2,110	2,572
Wastewater										
Sanitary Sewers (Miles)	215	209	213	217	223	229	236	253	253	271
Storm Sewers (Miles)	61	56	63	73	83	89	92	100	100	75
Treatment Capacity (thousands of gallons)	9 MGD*	9 MGD*	9 MGD*	9 MGD*	9 MGD*	9 MGD*	9 MGD*	9 MGD*	9 MGD*	9 MGD*

* MGD - Million gallons per day

Questions?

