

**AGENDA
NOTICE OF MEETING OF THE CITY COUNCIL OF
SHAVANO PARK, TEXAS**

This notice is posted pursuant to the Texas Open Meetings Act. Notice hereby given that the City Council of the City of Shavano Park, Texas will conduct a Regular Meeting on Monday, January 27, 2024 6:30 p.m. at 900 Saddletree Court, Shavano Park City Council Chambers.

The meeting agenda and agenda packet are posted online at www.shavanopark.org.

1. CALL MEETING TO ORDER

2. PLEDGE OF ALLEGIANCE AND INVOCATION

3. CITIZENS TO BE HEARD

The City Council welcomes “Citizens to be Heard.” If you wish to speak, you must follow these guidelines. **As a courtesy to your fellow citizens and out of respect to our fellow citizens, we request that if you wish to speak that you follow these guidelines.**

- The Mayor will recognize those citizens who have signed up prior to the start of the meeting.
- Pursuant to Resolution No. R-2019-011 citizens are given three minutes (3:00) to speak during “Citizens to be Heard.”
- Members of the public may only speak once and cannot pass the individual’s time allotment to someone else
- Direct your comments to the entire Council, not to an individual member
- Show the Council members the same respect and courtesy that you expect to be shown to you

The Mayor will rule any disruptive behavior, including shouting or derogatory statements or comments, out of order. Continuation of this type of behavior could result in a request by the Mayor that the individual leave the meeting, and if refused, an order of removal. In compliance with the Texas Open Meetings Act, no member of City Council may deliberate on citizen comments for items not on the agenda. (Attorney General Opinion – JC 0169)

4. CITY COUNCIL COMMENTS

Pursuant to TEX. GOV’T CODE §551.0415(b), the Mayor and each City Council member may announce city events/community interests and request that items be placed on future City Council agendas. “Items of Community Interest” include:

- expressions of thanks, congratulations, or condolences;
- information regarding holiday schedules;
- an honorary or salutory recognition of a public official, public employee, or other citizen, except that a discussion regarding a change in status of a person’s public office or public employment is not honorary or salutory recognition for purposes of this subdivision;
- a reminder about an upcoming event organized or sponsored by the governing body;
- information regarding a social, ceremonial, or community event organized or sponsored by an entity other than the governing body that was attended or is scheduled to be attended

by a member of the governing body or an official or employee of the municipality or county; and

- announcements involving an imminent threat to the public health and safety of people in the municipality or county that has arisen after posting of the agenda.

5. PRESENTATIONS, COMMENDATIONS AND ANNOUNCEMENTS

5.1. Recognition - Hunters Branch South Neighborhood's Holiday Tree and Spirit

5.2. Recognition - Finance Director Brenda Morey as the Employee of the Quarter, 3rd Quarter 2024

5.3. Recognition - Police Commendation Award to Lieutenant Veronica Escorza and Officer Ricardo Flores for Joint Police Department / Fire Department Holiday Santa Community Program - Chief Fox

5.4. Recognition - Officer Ricardo Flores as the Employee of the Quarter, 4th Quarter 2024

5.5. Proclamation - Monarch Butterfly Month

6. CONSENT AGENDA

All matters listed under this item are considered routine by the City Council and will be enacted by one motion. There will not be separate discussion of these items. If discussion is desired by any Alderman on any item, that item will be removed from the consent agenda and will be considered separately.

6.1. Approval - Regular City Council Minutes, Nov 25, 2024

6.2. Accept - Planning and Zoning Commission Minutes, October 2, 2024

6.3. Accept - Planning and Zoning Commission Workshop Minutes, October 2, 2024

6.4. Accept - Planning and Zoning Commission Minutes, December 4, 2024

6.5. Accept - Quarterly and Annual Investment Reports, ending September 30, 2024

6.6. Approval - Resolution R-2025-001 ordering a General Election for the purpose of electing a Mayor and two Aldermen on May 3, 2025

6.7. Approve - Resolution R-2025-002 recording an update to the City of Shavano Park history and listings of key leaders

6.8. Accept - Amending Plat of Lot 370, Block 1, CB 5938 (118 Cliffside) by relocating the lot line between Lot 370 and Lot 10, Block 1, CB 5938 (120 Cliffside) 14 feet to the south

6.9. Approve - Shavano Park Police Department 2024 Racial Profiling Report

6.10. Approve - Grant Application to FY2026 State and Local Cybersecurity Grant Program

7. CITY MANAGER'S REPORT

All matters listed under this item are considered routine by the City Council and will only be considered at the request of one or more Aldermen. Coincident with each listed item, discussion will generally occur.

7.1. Building Permit Activity Report

7.2. Fire Department Activity Report

7.3. Municipal Court Activity Report

7.4. Police Department Activity Report

7.5. Public Works Activity Report

7.6. Financial Activity Report

8. REGULAR AGENDA ITEMS

8.1. Discussion / action - Accepting the FY 2023-2024 Financial Statement Audit - Finance Director

8.2. Discussion / action - Update on Street Phase IA construction, payments and cracks developing in several location that need repairs – City Manager / City Engineer

8.3. Discussion / action - Possible Cliffside / Salado Creek Trail options and connection to a municipal trail head located vicinity of City Hall - City Manager / City Engineer

8.4. Presentation / discussion - 2024 Annual Crime Report – Assistant Chief Kelley

8.5. Presentation / discussion - Update on Court's workload and efficiency - Ald. Kuykendall / City Manager

8.6. Discussion / action – Update / Consideration to select a firm in the City of Shavano Park's Request for Proposals for the Use of City-controlled Real Property to Develop, Construct, Operate and Maintain Digital Billboards and authorize negotiation of a sub-lease. Possible Executive Session pursuant to Texas Government Code §551.072 (Deliberations related to Real Property) and Texas Government Code Sections 551.071 (Consultation with Attorney) - City Manager

8.7. Discussion / action - Ordinance O-2025-001 amending Chapter 36 Zoning to amend Planning & Zoning Commission duties and procedures for zoning changes (first reading) - Assistant City Manager

8.8. Discussion / action - Annual Review of Council Appointed Positions / Contracts - City Manager / Assistant City Manager

9. ADJOURNMENT

Executive Sessions Authorized: This agenda has been reviewed and approved by the City's legal counsel and the presence of any subject in any Executive Session portion of the agenda constitutes a written interpretation of TEX. GOV'T CODE CHAPTER 551 by legal counsel for the governmental body and constitutes an opinion by the attorney that the items discussed therein may be legally discussed in the closed portion of the meeting considering available opinions of a court of record and opinions of the Texas Attorney General known to the attorney. This provision has been added to this agenda with the intent to meet all elements necessary to satisfy TEX. GOV'T CODE §551.144(c) and the meeting is conducted by all participants in reliance on this opinion. The Council may vote and/or act upon each of the items set out in this agenda. In addition, the City Council for the City of Shavano Park has the right to adjourn into executive session at any time during the course of this meeting to discuss any matter authorized by Texas Government Code Sections 551.071 (Consultation with Attorney); 551.072 (Deliberations related to Real Property); and Section 551.074 (Personnel Matters).

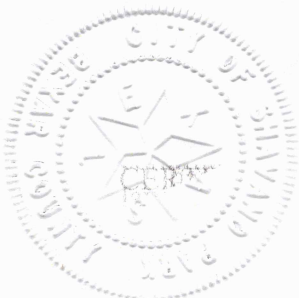
Attendance by Other Elected or Appointed Officials – NOTICE OF POTENTIAL QUORUM:

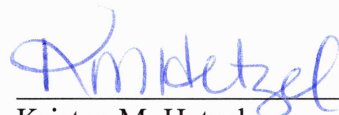
It is anticipated that members of City Council or other city board, commissions and/or committees may attend the meeting in numbers that may constitute a quorum of the other city boards, commissions and/or committees. Notice is hereby given that the meeting, to the extent required by law, is also noticed as a meeting of the other boards, commissions and/or committees of the City, whose members may be in attendance. The members of the boards, commissions and/or committees may participate in discussions on the same items listed on the agenda, which occur at the meeting, but no action will be taken by such in attendance unless such item and action is specifically provided for on an agenda for that board, commission or committee subject to the Texas Open Meetings Act.

The facility is wheelchair accessible and accessible parking spaces are also available in the front and sides of the building. The entry ramp is located in the front of the building. Sign interpretative services for meetings must be made 48 hours in advance of the meeting. Call the City Secretary at 210-581-1116 or TDD 1-800-735-2989.

CERTIFICATE:

I hereby certify that the above Notice of Meeting was posted on the City Hall bulletin board on the 21st day of January 2025 at 4:45 p.m. at a place convenient and readily accessible to the general public at all times, and to the City's website, www.shavanopark.org, in compliance with Chapter 551, Texas Government Code.





Kristen M. Hetzel
City Secretary



Hunters Branch South

COMMITMENT TO EXCELLENCE

3rd QUARTER 2024

FINANCE DIRECTOR
BRENDA MOREY





POLICE COMMENDATION AWARD



**LIEUTENANT VERONICA ESCORZA
OFFICER RICARDO FLORES**



COMMITMENT TO EXCELLENCE

4TH QUARTER 2024

OFFICER RICARDO FLORES



Proclamation



WHEREAS, the majestic orange-and-black Monarch Butterfly, is an iconic North American species whose multigenerational migrations and metamorphosis from caterpillar to butterfly annual capture the imagination of millions of Americans; and

WHEREAS, the Monarch Butterfly population has declined by more than 90 percent in the past two decades, from nearly 1 billion during their migration from Canada and the United States to Mexico in 1996, to only 60 million during the winter of 2014; and

WHEREAS, local governments can play a critical role in helping to save the Monarch Butterfly by providing habitat at public parks, median strips, community gardens, office buildings, recreation centers and libraries by promoting limited use of pesticides and planting and the Milkweed plant (the only host plant for Monarch Caterpillars); and

WHEREAS, simple changes in landscaping practices can make a big difference for the Monarch Butterfly; and

WHEREAS, educating citizens about how and where to grow milkweed is a key piece of the puzzle;

NOW THEREFORE, I, Robert Werner, Mayor of the City of Shavano Park, hereby pledge to help restore habitats for the Monarch Butterfly and encourage our citizens to do the same so that these magnificent butterflies will once again flourish across our state and proclaim January 2025 as

“Monarch Butterfly Month”

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the City of Shavano Park to be affixed on this 27th day of January 2025.

CITY OF SHAVANO PARK

Robert Werner, Mayor

1. CALL MEETING TO ORDER

Mayor Werner called the meeting to order at 6:30 p.m.

PRESENT:

Alderman Aleman
Mayor Pro Tem Kuykendall
Alderman Miller
Alderman Powers
Mayor Werner

ABSENT:

Alderman Kautz

2. PLEDGE OF ALLEGIANCE AND INVOCATION

Alderman Power led the Pledge of Allegiance.

Mayor Pro Tem Kuykendall gave the Invocation.

3. CITIZENS TO BE HEARD

Mr. Carlos Ortiz of 211 Box Oak, Shavano Park expressed his concern about the deer population and its impact on the aesthetics of the community.

4. CITY COUNCIL COMMENTS

Council welcomed the audience members, wished everyone a safe and joyous Thanksgiving, and encouraged everyone to attend the City’s Holiday Event on December 7th.

5. PRESENTATIONS, COMMENDATIONS AND ANNOUNCEMENTS

5.1. Proclamation - Whataburger Proclamation

Mayor Werner recognized the generosity of Whataburger who has continuously supported the City’s poster contests for Arbor Day and National Night Out.

5.2. Proclamation – Holiday Cheer, Santa, and the Grinch – Mayor Werner

Mayor Werner recognized the holiday season by presenting a proclamation recognizing the City’s Holiday Event to be held on December 7th. Alderman Powers, a close friend to Santa, accepted the proclamation.

6. CONSENT AGENDA

6.1. Approval - Regular City Council Minutes, October 28, 2024

6.2. Accept - Resolution No. R-2024-020 approving the 2024 tax roll for the City of Shavano Park

6.3. Accept - Resolution R-2024-021 approving the City of Shavano Park vote for candidates for the 2025 Election of Bexar Appraisal District Board of Directors

6.4. Approval – Appoint Megan Sewell as Water Advisory Committee Alternate through September 30, 2026

Alderman Miller made a motion to accept the consent agenda (6.1-6.4) as provided.

Alderman Aleman seconded the motion.

The motion carried with a unanimous vote.

7. CITY MANAGER'S REPORT

7.1. Building Permit Activity Report

7.2. Fire Department Activity Report

7.3. Municipal Court Activity Report

7.4. Police Department Activity Report

7.5. Public Works Activity Report

7.6. Financial Activity Report

Alderman Powers requested to pull 7.4 to be considered after agenda item 8.6.

No action was taken on this item.

8. REGULAR AGENDA ITEMS

8.1. Presentation / discussion - Presentation of the Shavano Park Water System GIS digital map and consideration of a Water Model Analysis Project proposal

Assistant City Manager Leeth provided a project summary. Lockwood, Andrews and Newnam Engineering (LAN) Vice President John Baker stated the agreed upon tasks for the project and LAN Associate Dedra Ecklund summarized their work. Assistant City Manager Leeth provided a sample of the City's GIS and showcased all of the detailed work Public Works did to compile the GIS.

No action was taken on this item.

8.2. Discussion / action - Final sign design with Lamar Advantage Holding Company; discussion terms of sign sublease

City Manager Hill provided an update on the Lamar project including the sublease and reviewed designs. Discussion occurred.

Alderman Miller made a motion to allow Mayor Werner and the City Manager to finalize design standards by site and gain consensus with the Aldermen.

Mayor Pro Tem Kuykendall seconded the motion.

The motion carried with a unanimous vote.

8.3. Discussion / action - Parking Option 2.5 in the vicinity of City Hall update

City Manager Hill provided an overview of the parking options for City Hall.

Alderman Powers made a motion to approve the final Option 2.5 design for the City Hall overflow parking to include in the Phase 1B De Zavala Road project.

Mayor Pro Tem Kuykendall seconded the motion.

The motion carried with a unanimous vote.

8.4. Discussion / action – Consideration to clarify the duties of the Planning and Zoning Commission, procedures for zoning changes, and to define and allow all-weather surfaces, driveways and auto courtyards for parking in residential zoning districts

Assistant City Manager Leeth presented an ordinance review recommendation which defines all-weather surface and clarifies the duties of the Planning and Zoning Commission.

Alderman Aleman made a motion to task the Planning and Zoning Commission to review and propose possible amendments to the City Code of Ordinance to (1) clarify the City’s all-weather surface definition and parking regulations in residential zoning districts generally and (2) clarify the duties of the Planning and Zoning Commission and procedure for zoning changes.

Alderman Miller seconded the motion.

The motion carried with a unanimous vote.

8.5. Discussion / action - Bexar Co ARPA Grant funding review

Public Works/Water Director Villarreal and Finance Director Morey presented a review of the City’s Bexar County ARPA Grant funding of \$750,000.

No action was taken on this item.

8.6. Discussion / action - Possible cancellation or rescheduling of the regular December 23, 2024 City Council Meeting

City Manager Hill presented the December 2024 calendar.

Alderman Aleman made a motion to approve rescheduling the December 23rd regular council meeting for December 16th and cancelling that meeting should no pressing agenda items be required.

Mayor Pro Tem Kuykendall seconded the motion.

The motion carried with a unanimous vote.

9. ADJOURNMENT

Alderman Powers made a motion to adjourn the meeting.

Alderman Miller seconded the motion.

The motion carried with a unanimous vote.

The meeting ended at 7:55 p.m.

Robert Werner, Mayor

ATTEST: _____
Kristen M. Hetzel, City Secretary

1. Call to order

Commissioner Beladi called the meeting to order at 6:46 p.m.

PRESENT:
Donna Beladi
Terrin Enssle
Kyle Horlen
Marc Miller
Diane Struve
Song Tan
William Thorpe
Christa Trippy
David Zeh (remote)

ABSENT:

2. Vote under Section 36-69 of the Shavano Park City Code

Upon a motion made by Commissioner Thorpe and a second made by Commissioner Horlen, the Planning & Zoning Commission voted to approve the agenda as it was provided to the Planning & Zoning Commission. The motion carried unanimously.

3. Citizens to be Heard

No citizens signed up to speak.

4. Consent Agenda:

A. Approval - Planning & Zoning Commission minutes, September 4, 2024

Upon a motion made by Commissioner Miller and a second made by Commissioner Tan, the Planning & Zoning Commission voted to approve the consent agenda. The motion carried unanimously.

5. Nomination and appointment of Chairman and Vice-chairman

Commissioner Miller made a motion to appoint Donna Beladi as the Chairman. Commissioner Thorpe seconded the motion. The motion carried unanimously.

Commissioner Trippy made a motion to appoint Song Tan as the Vice-chairman. Commissioner Miller seconded the motion.

Commissioner Tan made a motion to amend the original motion with a substitution of Commissioner Tan with Commissioner Horlen. Commissioner Enssle seconded the motion. The motion to amend the original motion was carried unanimously.

The amended motion to appoint Kyle Horlen as the vice-chairman was carried unanimously in a subsequent vote.

6. Discussion - Welcome new members, thanks to departing members with information on open meeting and public information training

Chairman Beladi shared appreciation for the departing members. The commissioners provided a brief background on themselves.

No action was taken.

7. Discussion / presentation – 3D Elevation Mapping of the City of Shavano Park by resident and retired geologist Mr. Howard Barousse and its connection to 2023 Town Plan and City infrastructure projects

Assistant City Manager Leeth introduced resident and retired geologist Mr. Barousse.

Mr. Barousse presented to the commission to his 3-D elevation map of the City of Shavano Park.

No action was taken.

8. Report / update - City Council items considered at previous City Council meetings and discussion concerning the same.

City Manager Hill provided an update from the September City Council meeting.

No action was taken.

9. Chairman Announcements:

A. Advise members to contact City staff to add new or old agenda items.

B. Advise members of pending agenda items.

i. Replat without variance or exception of 3.452 acres establishing Lot 2193, Block 32 and Lot 160, Block 8 comprised of Lot 2188, Block 32 & Lot 131, Block 8, out of the Shavano Park, Unit -19C Phase II Plat

ii. Possible amendments to Chapter 24, Sign Code to restore off-premise sign restrictions following Supreme Court invalidation of 5th Circuit decision in Reagan v. City of Austin

iii. Plat for the 22-acres Public Improvement District

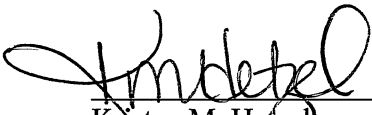
Chairman Beladi discussed the best method of correspondence and discussed pending agenda items.

No action was taken.

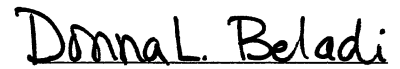
10. Adjournment

Upon a motion made by Commissioner Miller and a second made by Commissioner Enssle, the Planning & Zoning Commission to adjourn the meeting. The motion carried unanimously.

The meeting ended at 7:45 p.m.



Kristen M. Hetzel
City Secretary


Donna Beladi
Chair

1. Call to order

Commissioner Beladi called the meeting to order at 5:30 p.m.

PRESENT:

Donna Beladi
Terrin Enssle
Kyle Horlen
Marc Miller
Diane Struve
Song Tan
William Thorpe
Christa Trippy
David Zeh (remote)

ABSENT:

2. Vote under Section 36-69 of the Shavano Park City Code

Upon a motion made by Commissioner Struve and a second made by Commissioner Miller the Planning & Zoning Commission voted to approve the agenda as it was provided to the Planning & Zoning Commission. The motion carried unanimously.

3. Citizens to be Heard

No citizens signed up to speak.

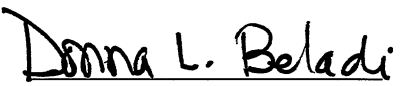
4. Discussion / Presentation – Planning & Zoning Training on duties and powers under State Law and the City of Shavano Park Code of Ordinances

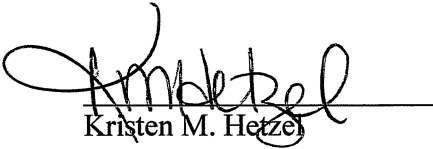
Assistant City Manager Leeth and City Manager Hill provided training to the commission on the commission's duties and powers.

5. Adjournment

Upon a motion made by Commissioner Tan and a second made by Commissioner Thorpe, the Planning & Zoning Commission to adjourn the meeting. The motion carried unanimously.

The meeting ended at 6:38 p.m.


Donna Beladi
Chairman


Kristen M. Hetzel
City Secretary

1. **Call to order**

Chairman Beladi called the meeting to order at 6:30 p.m.

PRESENT:

Donna Beladi
Terrin Enssle
Kyle Horlen
Marc Miller
Diane Struve
Song Tan
William Thorpe

ABSENT:

Christa Trippy
David Zeh

2. **Vote under Section 36-69 of the Shavano Park City Code**

Upon a motion made by Commissioner Horlen and a second made by Commissioner Thorpe, the Planning & Zoning Commission voted to approve the agenda as it was provided to the Planning & Zoning Commission. The motion carried unanimously.

3. **Citizens to be Heard**

No citizens signed up to speak.

4. **Consent Agenda:**

A. Approval - Planning & Zoning Commission Special Meeting minutes, October 2, 2024

Upon a motion made by Commissioner Struve and a second made by Commissioner Enssle, the Planning & Zoning Commission voted to approve the consent agenda. The motion carried unanimously.

B. Approval - Planning & Zoning Commission Regular Meeting minutes, October 2, 2024

Upon a motion made by Commissioner Miller and a second made by Commissioner Thorpe, the Planning & Zoning Commission voted to approve the consent agenda. The motion carried unanimously.

5. **Discussion / action** – Amending Plat of Lot 370, Block 1, CB 5938 (118 Cliffside) by relocating the lot line between Lot 370 and Lot 10, Block 1, CB 5938 (120 Cliffside) 14 feet to the south

Colliers Engineering & Surveying, the submitting engineer, provided a platting basics presentation to the Commission followed by a presentation on the proposed amending plat action.

Commissioner Enssle made a motion to approve Amending Plat of Lot 370, Block 1, CB 5938 (118 Cliffside) by relocating the lot line between Lot 370 and Lot 10, Block 1, CB 5938 (120 Cliffside) 14 feet to the south. Commissioner Horlen seconded the motion. The motion carried unanimously.

6. **Public Hearing** - The purpose of the public hearing is to receive comments from members of the public regarding proposed ordinance amendments to Chapters 8, 32 and 36 of the City of Shavano Code of Ordinances to define and allow limited all-weather surfaces, driveways and auto courtyards for parking in residential zoning districts.

Chairman Beladi opened the public hearing at 7:02 p.m.

Assistant City Manager Leeth provided a summary of the proposed amendments.

Chairman Beladi closed the public hearing at 7:19 p.m.

7. **Discussion** - Possible ordinance amendments to Chapters 8, 32 and 36 of the City of Shavano Code of Ordinances to define and allow limited all-weather surfaces, driveways and auto courtyards for parking in residential zoning districts

Discussion was held and no action was taken on this item.

8. **Public Hearing** - The purpose of the public hearing is to receive comments from members of the public regarding proposed ordinance amendments to Chapter 36-2 Zoning to clarify the duties of the Planning & Zoning Commission and procedures for zoning changes

Chairman Beladi opened the public hearing at 7:43 p.m.

Assistant City Manager Leeth provided a summary of the process and proposed amendments.

Chairman Beladi closed the public hearing at 7:54 p.m.

9. **Discussion** - Possible ordinance amendments to Chapter 36-2 Zoning to clarify the duties of the Planning & Zoning Commission and procedures for zoning changes

No action was taken on this item.

10. **Discussion / action** - Possible rescheduling the January Planning and Zoning Commission meeting from January 1, 2025

Commissioner Miller made a motion to reschedule the January Planning and Zoning Commission meeting from January 1, 2025 to January 8, 2025. Commissioner Thorpe seconded the motion. The motion carried unanimously.

11. **Report / update** - City Council items considered at previous City Council meetings and discussion concerning the same

City Manager Hill provided an update. No action was taken on this item.

12. **Chairman Announcements:**

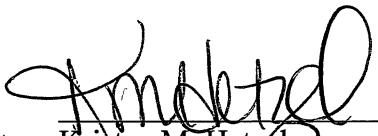
- A. Advise members to contact City staff to add new or old agenda items.
- B. Advise members of pending agenda items.
 - i. Possible Plat for the 22-acres Public Improvement District
 - ii. Possible Replat without variance or exception of 3.452 acres establishing Lot 2193, Block 32 and Lot 160, Block 8 comprised of Lot 2188, Block 32 & Lot 131, Block 8, out of the Shavano Park, Unit -19C Phase II Plat

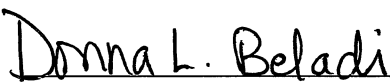
No action was taken on this item.

13. **Adjournment**

Upon a motion made by Commissioner Miller and a second made by Commissioner Enssle, the Planning & Zoning Commission to adjourn the meeting. The motion carried unanimously.

The meeting ended at 8:15 p.m.


Kristen M. Hetzel
City Secretary


Donna Beladi
Chair

CITY COUNCIL STAFF SUMMARY

Meeting Date: January 27, 2025

Agenda item: 6.5

Prepared by: Brenda Morey

Reviewed by: Bill Hill

AGENDA ITEM DESCRIPTION:

Accept – Quarterly and Annual investment reports, periods ending September 30, 2024



Attachments for Reference:

- a) Quarterly Investment Report September 30, 2024
- b) Annual Investment Report, September 30, 2024
- c) Frost Bank Pledged Securities September 30, 2024
- d) Cash and Investment Balances by Fund –
September 30, 2024

BACKGROUND / HISTORY: Per the Public Funds Investment Act (PFIA) (Chapter 2256.023), quarterly investment reports are required to be submitted to the governing body. The Act requires that all the investment officers sign the report and that it includes a statement that the City funds are maintained in compliance with the PFIA and the City’s investment policy. These reports are also subject to examination by the Independent Auditor during the annual audit.

DISCUSSION: These reports will be reviewed and discussed in detail with the investment committee on January 15, 2025.

Attachment a) is the required Quarterly Investment Report ending September 30, 2024. The reported balances as of September 30, 2024 are the bank balances for the depository and the investment pool accounts and do not reflect outstanding checks that have not been presented for payment or deposits in transit. During the year, the U.S. treasury securities are recorded at amortized cost plus accrued interest, if applicable. At September 30, 2024, these investments have been recorded at fair value, using market values from the City’s brokers. Interest income this quarter includes unrealized gains/losses on investment securities, which was calculated by comparing the City’s amortized cost or book value to the market value for each investment. Unusual variances in the annualized rate for the period when compared to the rate at 9/30/2024 may be noted due to the recognition of the unrealized gains/losses. As the City has both the ability and intent to hold the investments to maturity, the possibility of a realized loss on any individual investment security is highly unlikely.

The City’s investment policy requires reporting the portfolio percentage by investments. The following is the breakdown by security type.

<u>Investment Portfolio:</u>	<u>Balance</u>	<u>Portfolio %</u>
Pools	\$ 6,621,564	57.0%
U.S. Treasuries	\$ 4,995,643	43.0%

Attachment b) is the Annual Investment Report for the year ended September 30, 2024. Presentation of this report is not a requirement; however, Staff believes it provides additional information for fiscal year analysis.

Attachment c) is the Frost Bank Pledged Securities report from BNY Mellon Bank as of September 30, 2024 (note: there is a one-day lag in the reporting, thus the October 1 report date – next business day). Total depository funds were fully collateralized with pledged securities of \$302,659 and FDIC coverage of \$250,000.

<u>Depository</u>	<u>Balances</u>
Frost Accounts	\$ 302,645

Attachment d) represents the actual Cash and Investment Balances by all Funds per the general ledger as of September 30, 2024, totaling \$11,865,483. The variance between the reported totals in this report and those in the Quarterly and Annual Investment Reports is due to outstanding checks not yet presented for payment and deposits in transit at month end.

COURSES OF ACTION: Accept – September 30, 2024 Quarterly and Annual Investment Reports or provide guidance as appropriate.

FINANCIAL IMPACT: N/A

STAFF RECOMMENDATION: Accept – September 30, 2024 Quarterly and Annual Investment Reports

City of Shavano Park, Texas
Quarterly Investment Report
 Period Ending September 30, 2024

	Portfolio Type	Beginning 7/1/2024	Total Deposits / (Withdrawals)	Interest	Ending 9/30/2024	Annualized Rate for the Period	Rate at 9/30/2024	Days To Maturity	Maturity Date
GENERAL FUND 10									
TexStar	Pool	\$ 103,134.51	\$ -	\$ 1,400.35	\$ 104,534.86	5.2465%	4.9266%	1	n/a
TexPool	Pool	1,606,300.67	(1,017,687.10)	16,555.57	605,169.14	5.2596%	4.9843%	1	n/a
U.S. Treasury Securities, 8/8/2024 maturity	US Oblig	497,147.20	(500,000.00)	2,852.80	-	4.5907%	n/a	n/a	n/a
U.S. Treasury Securities, 10/31/2024 maturity	US Oblig	982,733.87	-	13,366.13	996,100.00	5.4036%	5.2500%	31	10/31/2024
U.S. Treasury Securities, 11/15/2024 maturity	US Oblig	492,791.71	-	6,127.06	498,918.77	4.9426%	4.9300%	46	11/15/2024
U.S. Treasury Securities, 2/15/2025 maturity	US Oblig	493,765.37	(5,645.60)	7,317.76	495,437.53	5.9181%	5.1000%	138	2/15/2025
U.S. Treasury Securities, 8/25/2025 maturity	US Oblig	-	501,873.31	4,392.09	506,265.40	5.2280%	4.3750%	329	8/25/2025
Total - General Fund Investments		\$ 4,175,873.33	\$ (1,021,459.39)	\$ 52,011.76	\$ 3,206,425.70				
WATER FUND 20									
TexStar	Pool	\$ 315,684.71	\$ (103,418.70)	\$ 3,275.27	\$ 215,541.28	5.2465%	4.9266%	1	n/a
TexPool	Pool	1,035,026.45	130,000.00	15,085.68	1,180,112.13	5.2596%	4.9843%	1	n/a
U.S. Treasury Securities, 8/8/2024 maturity	US Oblig	198,858.90	(200,000.00)	1,141.10	-	4.5907%	n/a	n/a	n/a
U.S. Treasury Securities, 11/15/2024 maturity	US Oblig	147,837.53	-	1,888.11	149,725.64	4.9426%	4.9300%	46	11/15/2024
U.S. Treasury Securities, 8/25/2025 maturity	US Oblig	-	150,561.99	1,357.63	151,919.62	5.2280%	4.3750%	329	8/25/2025
Total - Water Fund Investments		\$ 1,697,407.59	\$ (22,856.71)	\$ 22,747.79	\$ 1,697,298.67				
DEBT SERVICE FUND 30									
TexPool	Pool	\$ 176,700.47	\$ -	\$ 2,353.31	\$ 179,053.78	5.2596%	4.9843%	1	n/a
CRIME CONTROL DISTRICT FUND 40									
TexPool	Pool	\$ 340,989.94	\$ -	\$ 4,541.47	\$ 345,531.41	5.2596%	4.9843%	1	n/a
AMERICAN RESCUE PLAN ACT FUND 58									
TexStar	Pool	\$ 89,960.28	\$ (4,028.03)	\$ 1,183.89	\$ 87,116.14	5.2465%	4.9266%	1	n/a
STREET PROJECTS FUND 60									
TexPool	Pool	\$ 1,393,034.15	\$ 1,430,200.44	\$ 21,138.17	\$ 2,844,372.76	5.2596%	4.9843%	1	n/a
U.S. Treasury Security, 8/31/2024 maturity	US Oblig	1,000,704.45	(1,009,375.00)	8,670.55	-	5.1762%	n/a	n/a	n/a
U.S. Treasury Security, 9/5/2024 maturity	US Oblig	991,192.14	(1,000,000.00)	8,807.86	-	5.3081%	n/a	n/a	n/a
U.S. Treasury Security, 10/15/2024 maturity	US Oblig	985,030.21	-	13,169.79	998,200.00	5.3125%	5.2385%	15	10/15/2024
Total Street Projects Fund		\$ 4,369,960.95	\$ (579,174.56)	\$ 51,786.37	\$ 3,842,572.76				

City of Shavano Park, Texas
Quarterly Investment Report
 Period Ending September 30, 2024

	Portfolio Type	Beginning 7/1/2024	Total Deposits / (Withdrawals)	Interest	Ending 9/30/2024	Annualized Rate for the Period	Rate at 9/30/2024	Days To Maturity	Maturity Date
GENERAL CAPITAL REPLACEMENT 70									
TexPool	Pool	\$ 775,737.53	\$ 273,687.10	\$ 10,708.16	\$ 1,060,132.79	5.2596%	4.9843%	1	n/a
U.S. Treasury Securities, 8/8/2024 maturity	US Oblig	298,288.33	(300,000.00)	1,711.67	-	4.5907%	n/a	n/a	10/31/2024
U.S. Treasury Securities, 11/15/2024 maturity	US Oblig	344,954.21	-	4,338.95	349,293.16	4.9426%	4.9300%	46	11/15/2024
U.S. Treasury Securities, 2/15/2025 maturity	US Oblig	489,974.15	(1,854.40)	7,317.77	495,437.53	5.9181%	5.1000%	138	2/15/2025
U.S. Treasury Securities, 8/25/2025 maturity	US Oblig	-	351,311.31	3,034.48	354,345.79	5.2280%	4.3750%	329	8/25/2025
Total - Capital Replacement Fund Investments		\$ 1,908,954.22	\$ 323,144.02	\$ 27,111.03	\$ 2,259,209.27				
GENERAL FUND 10									
	Depository	\$ 303,818.11	\$ (231,083.40)	\$ 1,111.85	\$ 73,846.56	1.5700%	1.4400%	1	n/a
WATER FUND 20									
	Depository	104,022.00	(29,986.95)	238.31	74,273.36	1.5700%	1.4400%	1	n/a
CRIME CONTROL DISTRICT 40									
	Depository	13,607.02	(5,794.58)	25.74	7,838.18	1.5700%	1.4400%	1	n/a
PEG FEE 42									
	Depository	142,913.75	3,309.92	463.22	146,686.89	1.5700%	1.4400%	1	n/a
Total - Depository Accounts		\$ 564,360.88	\$ (263,555.01)	\$ 1,839.12	\$ 302,644.99				
All Funds - Investments and Depository Accounts		\$ 13,324,207.66	\$ (1,567,929.69)	\$ 163,574.74	\$ 11,919,852.72				

The amounts reflected hereon are the financial institution balance and will not reflect outstanding checks that have not been presented for payment or deposits in transit at September 30, 2024.

The weighted average maturity of investment portfolio (excluding Depository accounts):

49 days. The maximum, per policy, is 270 days.

The average annualized rate of return for the period:

5.1838%

The average three month treasury bill rate over this period is:

4.9980%

Per St Louis Federal Reserve Economic Data website

We certify that City Funds are maintained in compliance with the City's Investment policy strategies and the relevant provisions of the Public Funds Investment Act (Chapter 2256 of the Texas Government Code)

 Bill Hill , City Manager

 Brenda Morey, Finance Director

City of Shavano Park, Texas
Annual Investment Report
October 1, 2023 to September 30, 2024

	Portfolio Type	Beginning 10/1/2023	Total Deposits / (Withdrawals)	Interest	Ending 9/30/2024	Annualized Rate for the Period	Rate at 9/30/2024	Days To Maturity	Maturity Date
GENERAL FUND (10)									
TexStar	Pool	\$ 523,594.41	\$ (425,000.00)	\$ 5,940.45	\$ 104,534.86	5.2983%	4.9266%	1	n/a
TexPool	Pool	263,612.88	265,671.60	75,884.66	605,169.14	5.3174%	4.9843%	1	n/a
U.S. Treasury Securities, 11/2/2023 maturity	US Oblig	995,300.00	(1,000,000.00)	4,700.00	-	5.1985%	n/a	n/a	n/a
U.S. Treasury Securities, 2/8/2024 maturity	US Oblig	490,450.00	(500,000.00)	9,550.00	-	5.3218%	n/a	n/a	n/a
U.S. Treasury Securities, 5/16/2024 maturity	US Oblig	483,400.00	(500,000.00)	16,600.00	-	5.2917%	n/a	n/a	n/a
U.S. Treasury Securities, 8/8/2024 maturity	US Oblig	477,500.00	(500,000.00)	22,500.00	-	5.2644%	n/a	n/a	n/a
U.S. Treasury Securities, 10/31/2024 maturity	US Oblig	-	949,895.92	46,204.08	996,100.00	5.0797%	5.2500%	31	10/31/2024
U.S. Treasury Securities, 11/15/2024 maturity	US Oblig	-	483,542.23	15,376.54	498,918.77	4.7970%	4.9300%	46	11/15/2024
U.S. Treasury Securities, 2/15/2025 maturity	US Oblig	-	485,098.74	10,338.79	495,437.53	5.5090%	5.1000%	138	2/15/2025
U.S. Treasury Securites, 8/25/2025 maturity	US Oblig	-	501,873.31	4,392.09	506,265.40	6.4125%	4.3750%	329	8/25/2025
Total - General Fund		\$ 3,233,857.29	\$ (238,918.20)	\$ 211,486.61	\$ 3,206,425.70				
WATER FUND (20)									
TexStar	Pool	\$ 395,828.81	\$ (198,418.70)	\$ 18,131.17	\$ 215,541.28	5.2983%	4.9266%	1	n/a
Tex Pool	Pool	441,885.66	689,050.00	49,176.47	1,180,112.13	5.3174%	4.9843%	1	n/a
U.S. Treasury Securities, 2/8/2024 maturity	US Oblig	147,135.00	(150,000.00)	2,865.00	-	5.1985%	n/a	n/a	n/a
U.S. Treasury Securities, 8/8/2024 maturity	US Oblig	191,000.00	(200,000.00)	9,000.00	-	5.2644%	n/a	n/a	n/a
U.S. Treasury Securities, 11/15/2024 maturity	US Oblig	-	145,062.68	4,662.96	149,725.64	4.7970%	4.9300%	46	11/15/2024
U.S. Treasury Securities, 8/25/2025 maturity	US Oblig	-	150,561.99	1,357.63	151,919.62	6.4125%	4.3750%	329	8/25/2025
Total - Water Fund		\$ 1,175,849.47	\$ 436,255.97	\$ 85,193.23	\$ 1,697,298.67				
DEBT SERVICE FUND (30)									
TexPool	Pool	\$ 138,119.17	\$ 29,436.60	\$ 11,498.01	\$ 179,053.78	5.3174%	4.9843%	1	n/a
CRIME CONTROL DISTRICT FUND (40)									
TexPool	Pool	\$ -	\$ 333,000.00	\$ 12,531.41	\$ 345,531.41	5.3174%	4.9843%	1	n/a
AMERICAN RESCUE PLAN ACT FUND (58)									
TexStar	Pool	\$ 358,050.90	\$ (278,806.62)	\$ 7,871.86	\$ 87,116.14	5.2983%	4.9266%	1	n/a
STREET PROJECTS FUND (60)									
TexPool	Pool	\$ 1,116,033.57	\$ 1,665,793.91	\$ 62,545.28	\$ 2,844,372.76	5.3174%	4.9843%	1	n/a
U.S Treasury Security, 10/19/2023 maturity	US Oblig	997,400.00	(1,000,000.00)	2,600.00	-	4.9947%	n/a	n/a	n/a
U.S Treasury Security, 11/16/2023 maturity	US Oblig	993,300.00	(1,000,000.00)	6,700.00	-	5.2032%	n/a	n/a	n/a
U.S Treasury Security, 12/15/2023 maturity	US Oblig	989,866.18	(1,000,625.00)	10,758.82	-	5.1671%	n/a	n/a	n/a
U.S Treasury Security, 1/15/2024 maturity	US Oblig	985,362.08	(1,000,625.00)	15,262.92	-	5.2065%	n/a	n/a	n/a
U.S Treasury Security, 2/15/2024 maturity	US Oblig	980,855.03	(1,000,625.00)	19,769.97	-	5.2290%	n/a	n/a	n/a
U.S Treasury Security, 3/21/2024 maturity	US Oblig	974,600.00	(1,000,000.00)	25,400.00	-	5.3590%	n/a	n/a	n/a
U.S Treasury Security, 4/30/2024 maturity	US Oblig	993,576.65	(1,025,000.00)	31,423.35	-	5.3848%	n/a	n/a	n/a
U.S Treasury Security, 5/31/2024 maturity	US Oblig	988,933.33	(1,025,000.00)	36,066.67	-	5.3952%	n/a	n/a	n/a
Federal Home Loan Bank Note	US Agency	-	(34,773.61)	34,773.61	-	5.3329%	n/a	n/a	n/a
U.S. Treasury Security, 8/31/2024 maturity	US Oblig	-	(40,396.20)	40,396.20	-	5.1197%	n/a	n/a	n/a
U.S. Treasury Security, 9/5/2024 maturity	US Oblig	-	(34,576.72)	34,576.72	-	4.8354%	n/a	n/a	n/a
U.S Treasury Security, 10/15/2024 maturity	US Oblig	-	983,207.78	14,992.22	998,200.00	5.2617%	5.2385%	15	10/15/2024
Total - Street Projects Fund		\$ 9,019,926.84	\$ (5,512,619.84)	\$ 335,265.76	\$ 3,842,572.76				

City of Shavano Park, Texas
Annual Investment Report
October 1, 2023 to September 30, 2024

Portfolio Type	Beginning 10/1/2023	Total Deposits / (Withdrawals)	Interest	Ending 9/30/2024	Annualized Rate for the Period	Rate at 9/30/2024	Days To Maturity	Maturity Date
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GENERAL CAPITAL REPLACEMENT (70)

TexPool	Pool	\$ 944,064.70	\$ 72,559.02	\$ 43,509.07	\$ 1,060,132.79	5.3174%	4.9843%	1	n/a
U.S. Treasury Security, 2/8/2024 maturity	US Oblig	343,315.00	(350,000.00)	6,685.00	-	5.1985%	n/a	n/a	n/a
U.S. Treasury Security, 5/16/2024 maturity	US Oblig	483,400.00	(500,000.00)	16,600.00	-	5.3218%	n/a	n/a	n/a
U.S. Treasury Security, 8/8/2024 maturity	US Oblig	286,500.00	(300,000.00)	13,500.00	-	5.2644%	n/a	n/a	n/a
U.S. Treasury Securities, 11/15/2024 maturity	US Oblig	-	338,479.57	10,813.59	349,293.16	4.7970%	4.9300%	46	11/15/2024
U.S. Treasury Securities, 2/15/2025 maturity	US Oblig	-	485,098.73	10,338.80	495,437.53	5.5090%	5.1000%	138	2/15/2025
U.S. Treasury Securities, 8/25/2025 maturity	US Oblig	-	351,311.31	3,034.48	354,345.79	6.4125%	4.3750%	329	8/25/2025
Total - Capital Replacement Fund		\$ 2,057,279.70	\$ 97,448.63	\$ 104,480.94	\$ 2,259,209.27				

DEPOSITORY ACCOUNTS

GENERAL FUND (10)	Depository	\$ 420,967.79	\$ (358,489.48)	11,368.25	\$ 73,846.56	2.3858%	1.4400%	1	n/a
WATER FUND (20)	Depository	137,828.39	(66,019.60)	2,464.57	74,273.36	2.3858%	1.4400%	1	n/a
DEBT SERVICE FUND (30)	Depository	5,421.37	(5,467.38)	46.01	-	2.3858%	n/a	1	n/a
GENERAL CAPITAL REPLACEMENT (70)	Depository	35,125.50	(35,410.46)	284.96	-	2.3858%	n/a	1	n/a
CRIME CONTROL DISTRICT (40)	Depository	348,218.37	(345,225.08)	4,844.89	7,838.18	2.3858%	1.4400%	1	n/a
PEG FEE (42)	Depository	147,196.89	(3,714.90)	3,204.90	146,686.89	2.3858%	1.4400%	1	n/a

Total - Depository Funds	\$ 1,094,758.31	\$ (814,326.90)	\$ 22,213.58	\$ 302,644.99
Grand Total of All Funds	\$ 17,077,841.68	\$ (5,948,530.37)	\$ 790,541.40	\$ 11,919,852.72

**Tri-Party Collateral Agreement
BNY Mellon as Tri-Party Custodian
Price Report for 01 Oct 2024**

FTSH22 - CITY OF SHAVANO PARK/FRS

Par Amount	Description	Source Account	Price	Market Value (USD)	Mkt Value + Intr (USD)	Collateral Value (USD)	Accr Int Factor	Price Factor
Cpn Rate	Currency	Exchange Rate	Maturity	Type	Issuer	Accrued Interest	Margin	Margin %
320,000.00	PASADENA TEX INDPT SCH DIST		103.512000	331,238.40	332,925.07	302,659.15	0.005271	1.000000
4.12500	USD	1.0000000000	15-Feb-2041	MUBD	01CNWB	1,686.67	30,265.92	110.00 %

Total				331,238.40	332,925.07	302,659.15	30,265.92	
	320,000.00					1,686.67		

Account: FTSH22 Account Name: CITY OF SHAVANO PARK/FRS

Start Date: 01-Mar-2018 End Date: 01-Oct-2026
 Repo Repricing Rate: 0.0000% Deal Currency: USD
 Deal Amount: 302,644.99 Unwind Amount: 302,644.99
 Deal Value -> Today: 302,644.99 -> Next Business Day: 302,644.99
 Listed Positions: 1 Listed Securities Par 320,000.00

1)	Listed Securities Market Value	:	331,238.40
2)	+ Listed Securities Accrued Interest	:	1,686.67
3)	= Listed Securities Total Value	:	332,925.07
4)	+ Cash Total Pledged	:	0.00
5)	+ Unlisted, Margined Securities Value	:	0.00
6)	- Listed Securities Margin Amount	:	30,265.92
7)	- Cash Collateral Margin Amount	:	0.00
8)	= Total Securities + Cash Coll Value	:	302,659.15
9)	= Total Required Collateral Value	:	302,644.99

**Tri-Party Collateral Agreement
BNY Mellon as Tri-Party Custodian
Price Report for 01 Oct 2024**

Grand Totals : Number of Accounts:	1		
Deal Amount:	302,644.99	Unwind Amount:	302,644.99
Deal Value -> Today:	302,644.99	-> Next Business Day:	302,644.99
Listed Positions:	1	Listed Securities Par Value:	320,000.00

1) Listed Securities Market Value	:	331,238.40
2) + Listed Securities Accrued Interest	:	1,686.67
3) = Listed Securities Total Value	:	332,925.07
4) + Cash Total Pledged	:	0.00
5) + Unlisted, Margined Securities Value	:	0.00
6) - Listed Securities Margin Amount	:	30,265.92
7) - Cash Collateral Margin Amount	:	0.00
8) = Total Securities + Cash Coll Value	:	302,659.15
9) = Total Required Collateral Value	:	302,644.99

**BROKER DEALER SERVICES DIVISION
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The prices of financial assets and indicative data reported or reflected in reports furnished by the Broker Dealer Services Division (BDS) of The Bank of New York Mellon (BNYM) generally are provided by data providers and ratings agencies ("vendors") used by BDS in the ordinary course of business. Trust receipts will be valued based on the face amount of the underlying financial assets, as set forth therein. Prices and indicative data are not independently verified, and may contain errors or omissions.

With respect to certain newly issued financial assets, if vendors do not provide prices, such financial assets will be valued at par or the new issue price for up to three business days. Thereafter, such financial assets will be valued at zero.

With respect to certain financial assets other than new issues, vendors may not provide prices and may not update prices previously provided on a regular basis. If vendors do not provide prices or update previously reported prices within three business days, such financial assets will be valued at zero, unless other arrangements are agreed in writing.

Notwithstanding the foregoing, certain hard-to-price, thinly traded or illiquid financial assets are valued monthly with no adjustment during the interim period (details are available upon request by contacting BDS).

Although BNYM will not utilize prices obtained from brokers or dealers in providing services, BNYM may obtain from any broker or dealer prices and other information and data such as offering memoranda, observable and non-observable information and assumptions in order to assist BNYM's vendors in determining prices of particular financial assets.

With respect to certain financial assets that are not widely held or regularly traded, vendors may report prices based on valuation models which reflect underlying non-observable assumptions that may not be accurate or complete and such models and/or prices may not be regularly adjusted.

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Unless otherwise agreed in writing, financial assets held as collateral may include financial assets in default, provided that the prices of such financial assets are made available to BNYM by a vendor which BNYM uses generally for valuing such financial assets.

Unless otherwise agreed in writing, financial assets held as collateral may include financial assets issued by your transaction counterparty or its subsidiaries or affiliates.

Average Traded Volume data is obtained from primary or secondary securities exchanges.

Market data, which is subject to availability, may or may not be current.

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CITY OF SHAVANO PARK

CASH & INVESTMENT BALANCES BY FUND (fund number)	September 30, 2024
General Fund (10)	\$ 3,545,091
Water Fund (20)	1,078,589
Water Capital Replacement Fund (72)	602,691
Debt Service Fund (30)	182,730
Crime Control District Fund (40)	351,374
PEG Funds (42)	146,687
Tree Protection & Beautification Fund (45)	127,117
Street Maintenance Fund (48)	122,443
Court Security/Technology (50)	75,492
Child Safety Fund (52)	1,645
American Rescue Plan Act Fund (58)	37,791
Street Projects Fund (60)	3,356,091
Shavano Park 1604 PID (62)	(18,091)
GF Capital Replacement Fund (70)	2,255,833
Total Cash & Investments *	\$ 11,865,483

* Total cash and investments includes all amounts per the general ledger, not balances at bank. Example reconciling items includes deposits in transit and outstanding checks, not yet presented for payment.

CITY COUNCIL AGENDA FORM

Meeting Date: January 27, 2025

Agenda item: 6.6

Prepared by: Kristen Hetzel

Reviewed by: Bill Hill

AGENDA ITEM DESCRIPTION: Approval - Resolution R-2025-001 ordering a General Election for the purpose of electing one Mayor and two Aldermen on May 3, 2025.

Attachments for Reference:



a) Resolution R-2025-001 General Election

BACKGROUND / HISTORY: The terms of office will expire for the Mayor and two Aldermen. These offices are currently held by Mayor Werner, Alderman Aleman, and Alderman Miller.

DISCUSSION: State required period for calling election and posting notice of election on bulletin board is between January 15th - February 14th.

COURSES OF ACTION: Approve the Resolution or provide further guidance

FINANCIAL IMPACT: N/A

MOTION REQUESTED: Approve Resolution R-2025-001 ordering the May 3, 2025 General Election.

Resolution No. R-2025-001

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SHAVANO PARK ORDERING A GENERAL ELECTION IN THE CITY OF SHAVANO PARK, TEXAS FOR THE PURPOSE OF ELECTING ONE MAYOR AND TWO ALDERMEN.

WHEREAS, a General Election should be called and ordered to be held on Saturday, May 3, 2025 for the purpose of electing one Mayor and two (2) Aldermen.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED BY THE CITY COUNCIL OF THE CITY OF SHAVANO PARK, TEXAS:

1. A General Election is hereby called and ordered to be held on May 3, 2025 for the purpose of electing three Aldermen.
2. This City has three election precincts (3075/3176/3196), which includes all the land within the City limits as posted on a map in City Hall.
3. The polling place at which said General Election shall be held is Shavano Park City Hall, 900 Saddletree Court in the City of Shavano Park Texas 78231 and the polls at the above designated polling place shall on said Election Day be open from 7:00 a.m. to 7:00 p.m.
4. The Bexar County Elections Department shall conduct, supervise, and administer said election. The Bexar County Elections Administrator is appointed as Elections Administrator and shall appoint the election officials including the Presiding Judge and Clerks.
5. The City Council, designates the Bexar County Elections Administrator as Early Voting Clerk. The Early Voting Clerk may appoint Deputy Clerks. The Early Voting Clerk's mailing address is as follows: Bexar County Elections Administrator, Early Voting Clerk, Bexar County Elections Administrator. 1103 S. Frio, Suite 200, San Antonio, Texas 78207-6328.
6. The Early Voting Clerk shall designate individuals to serve as the Early Voting Ballot Board, which will canvass all early voting.
7. Early voting by personal appearance for the above designated General Election (the "election") shall be at the Shavano Park City Hall, 900 Saddletree Court in the City of Shavano Park Texas 78231, and said place of early voting will remain open on dates as outlined by the Bexar County Election Calendar. The above place for

early voting by personal appearance is not the Early Voting Clerk's address to which ballot applications and ballots voted by mail must be sent.

8. The Bexar County Elections Administrator and/or Commissioners Court may designate additional early voting locations and times throughout Bexar County. Voting shall be by ES&S ExpressVotes and DS 450 scanners and mail ballots shall be by paper ballot to be in compliance with Texas' Help America Vote Act.
9. The City shall give notice of these elections as directed by the provisions of Sections 4.004, 83.310, 85.004, and 85.007 of the Election Code, and all necessary orders and writs for said elections shall be issued by proper authority. Returns of said elections shall be available immediately after the closing of the polls and counting is completed.
10. Notice of General Election and Election Order concerning the General Election to be held on May 3, 2025 are hereby approved and shall be posted according to election law requirements.

PASSED AND APPROVED by the City Council of the City of Shavano Park this the 27th day of January, 2025.

Robert Werner, Mayor

Attest:

Kristen M. Hetzel, City Secretary

ORDER OF ELECTION FOR THE CITY OF SHAVANO PARK, TEXAS

A General Election is hereby ordered to be held on Saturday, May 3, 2025 for the purpose of:

Electing one Mayor and two (2) Aldermen.

Early Voting by personal appearance will be conducted each weekday at:
The City of Shavano Park City Hall at 900 Saddletree Court, Shavano Park, Texas 78231

Issued this the 27th day of January, 2025

Signature of Mayor

Signature of Alderman

Signature of Alderman

Signature of Alderman

Signature of Alderman

Signature of Alderman

CITY COUNCIL STAFF SUMMARY

Meeting Date: January 27, 2025

Agenda item: 6.7

Prepared by: Bill Hill

Reviewed by: Bill Hill

AGENDA ITEM DESCRIPTION: Discussion / action - Resolution R-2025-002 recording an update to the City of Shavano Park history and listings of key leaders - City Manager

X

Attachments for Reference:

- 1) Resolution R-2025-002
- 2) Town History Key Events and Milestones
- 3) Key Leader Records as of January 27, 2025

BACKGROUND / HISTORY: Updates from 2023 summary are highlighted in yellow. The City Manager has been incrementally developing a history of Shavano Park Draft Template for several years. Recently, more detail was added and a draft version was widely distributed to gather more input. In 2023, City Council approved a resolution with attached Key Events and Milestone summary as well as a Key Leader Record.

DISCUSSION: The intent of the action is to approve by Resolution a version of the Town History Key Events and Milestones known as of January 27, 2025 and a City of Shavano Park Key Leader Record as known as of January 27, 2025. Sources of information were primarily old city newsletters, minutes from meetings, and personal accounts. Admittedly, there are gaps and important milestones that have not been captured. Over time, should someone continue to research ordinances, minutes and other meeting records some of this information may be added.

Approval by Resolution will place this version of the Town History supporting documents in the official permanent records. Staff plans to update the town history documents each January.

COURSES OF ACTION: Approve by Resolution or provide staff further guidance.

FINANCIAL IMPACT: N/A

MOTION REQUESTED: Approve Resolution R-2025-002 recording an update to the City of Shavano Park Key Events / Milestones and a listing of Key Leaders as known as of January 27, 2025.

RESOLUTION No. R-2025-002

A RESOLUTION OF THE CITY OF SHAVANO PARK AMENDING THE OFFICIAL HISTORICAL RECORD OF THE CITY OF SHAVANO PARK; A KEY MILESTONE EVENT TIMELINE; AND LISTING OF KNOWN LEADERS OF THE CITY OF SHAVANO PARK.

WHEREAS, the City of Shavano Park has kept certain records which capture events and activities in the past such as meeting minutes; copies of ordinances; official correspondence and newsletters; and

WHEREAS, the City of Shavano Park desires to modify an existing record of the key events and listings of known leaders; and

WHEREAS, the City of Shavano Park recognizes that key events and leaders may have been omitted; future amendments may need to be made; new events / leaders will need to be added; and that this document is meant to only record the City’s history as of this point in time; and

WHEREAS, the City of Shavano Park establishes the Official Historical Record of the City attached herein Exhibit A, to be the City’s official historical record of key milestone events and known leaders of the City of Shavano Park.

NOW THEREFORE, BE IT RESOLVED BY CITY COUNCIL OF THE CITY OF SHAVANO PARK, TEXAS, THAT:

That the City Council adopts Exhibit A, attached, in its entirety as the Official Historical Record of the City of Shavano Park.

PASSED AND APPROVED by the City Council of the City of Shavano Park at its meeting held on this the 27th day of January, 2025.

Robert Werner
Mayor

Attest: _____
Kristen M. Hetzel
City Secretary

HISTORIC RECORD OF SHAVANO PARK KEY LEADERS

NOTE: This listing captures the accurate service of all Mayors and City Managers, as well as generally accurate information on other Key Leaders and volunteer positions. In the early period of the Town and City, numerous other key positions were filled from citizen volunteers such as Tax Assessor-Collector, Town Marshal, Building Inspector, Judge and Prosecutor, Water Board, Fire Board, and Planning Board. There is simply no accurate records of the many volunteers and City Leaders. Many of the old newsletters from the 1960's and forward list key positions, but recording them is beyond the scope of this project. Over time a review of meeting minutes may allow additional detail.

Mayor

Wallace Rogers	Apr 1957	Apr 1959
Maj. Gen. C.C. Chauncey	Apr 1959	Apr 1972
Charles (Charlie) J. Haun	Apr 1972	Apr 1977
Frank Gruen	Apr 1977	Mar 1978
William (Gene) Sharp	Mar 1978	Apr 1983 (1 st Appointed when Frank Gruen resigned)
Herb Austin	Apr 1983	Apr 1985
Earl M. McCrary	Apr 1985	Dec 1986
John Horner	Dec 1986	May 1991 (1 st Appointed when Earl McCrary resigned)
Linda Zuflacht	May 1991	May 1993
Nancy Hantler	May 1993	Jun 1994 (MPT Peyton led Council until Aug election)
Henry G. Green	Aug 1994	Dec 1994 (by Special Election when Nancy Hantler resigned)
No Mayor	Dec 1994	May 1995 (MPT Peyton led Council until May election)
John Horner	May 1995	May 1997
Thomas (Tommy) Peyton	May 1997	May 2003
Pete Fleischacker	May 2003	May 2005
A. David Marne	May 2005	May 2015
Robert (Bob) Werner	May 2015	Present

City Manager

Michael C. Cerneck	04/1997	10/2001	(1 st City Manager)
Stanley Z. Neuse	11/2001	04/2002 (Interim)	
Matt Smith	04/2002	12/2006	
John (Link) Surber	12/2006	10/2007 (Interim)	
Manual (Manny) Longoria	10/2007	04/2011	
Kyle McCain	05/2011	05/2013	
Chuck Pinto	05/2013	10/2013 (Interim)	
William (Bill) Hill	10/2013	Present	

City Clerk / Secretary

Ruth B. Herring	03/1958	? /1959	
Irene Johnson	06/1959	05/1971	
Pat Guthrie	05/1971	01/1974	
Mary Ann Kemmerzehl	02/1974	08/1977	
Susan Belk	08/1977	01/1978	
Billie Johnson	02/1978	(unsure stop dates)	
Mason Blake Jr	04/1979	09/1987 (unsure start and stop dates)	
Sandra Rietz	12/1987	(unsure start and stop dates)	
Patricia Ernst	02/1988	04/1988 (unsure start and stop dates)	
Mike (M R) Corbett	03/1989	07/1993 (unsure start and stop dates)	
Tammy Bishop (sp)	09/1993		
Leslie D. Roy	12/1993	05/1994 (unsure start and stop dates)	
Iris Haese	10/1994	09/1995 (unsure start and stop dates)	
Liz Robards	10/1995	04/1997	

Julio Fernandez (Interim)	04/1997	09/1997
Stacy L Hansen	10/1997	09/2000
Brian Harrison	01/2001	04/2004
Saundra Passailaigue	01/2004	01/2013
Zina Tedford	04/2013	01/2021
Trish Nichols	01/2021	03/2023
Kristen Hetzel	05/2023	Present

Volunteer Fire Chief

Gen. M. E. Tillery	04/1959	
Col. Walter P. Goodwin	01/1967	
R.I. Hesson	1970?	1972?
Charles "Sonny" Joseph	1972	
Michael M. Conrad	1975	06/1976 (Resigned)
Tony Kyrish	07/1976	12/1978 (Resigned)
Bruce Borchers	12/1978	06/1980
Mike Sauders	07/1980	03/1981
Anton (Tony) Kyrish	04/1981	07/1983
Hank Austin	08/1983	11/1991
Terry Russell	12/1991	12/1992 (last volunteer Fire Chief)

Appointed Full Time Fire Chief

James Green	01/1993	05/2001
John (Link) Surber	07/2001	12/2006
Michael Naughton	12/2006	10/2018
Darrell Dover	01/2019	Present

Town Marshal

M.E. Dreyer	04/1957	04/1958
Leonard Specht	04/1958	12/1961
Gene Maeckel	12/1061	1962?
Leonard Specht	02/1965?	09/1971

Police Patrol

Ray Seale	01/1972	04/1972 (Released for not living in City IAW Ord. #4)
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Police Chief

Nathaniel Tyler	07/1972	12/1981
Lloyd Griggs	01/1982	08/1987
John McFall	09/1987	11/1998
Richard P. LaBiche	11/1998	03/2000
Leo Curtis Stewart	03/2000	10/2011
David Creed	10/2011	10/2016
Ray Lacy	10/2016	10/2020
Gene Fox	11/2020	Present

Public Works Director

?

James W. McAnelly	10/1986	09/1998
Roy Quiroga	01/2000	2003
Ray Ashinhurst	2003	05/2009
David Dimaline	05/2009	10/2013

Lou Mintz	01/2014	08/2015
Brandon Peterson	10/2015	05/2023
Johnny Villarreal	07/2023	Present

Town Treasurer / Finance Director

Note: Initially accounting work was likely done by the Clerk / Treasurer

Accountant / Clerk	1956	2001
Col. Don Eisenhardt	1972	?
James Percival	2002	2004 (estimated dates)
Cheryl Perry	12/2005	01/2007
Dorrance Roderick III	03/2007	02/2008
Clara Santos	03/2008	12/2011
Dorrance Roderick III	12/2011	02/2013
Linda Coones	03/2013	09/2013
Mike Erwin	09/2013	03/2014
Lara Feagins	03/2014	02/2018
Marty Coursey (Interim)	02/2018	03/2018
Brenda Morey	03/2018	Current

Assistant City Manager

Curtis Leeth	09/2022	Present
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Chairman Planning and Zoning Committee

General M.E. Tillery	04/1959	04/1961
Col. W. F. Woolridge	04/1961	
Roy W. Lyron (sp)	11/1979	
Steve Sherman	11/1989	
Richard Schoenert	June 1994 (unsure start and stop dates)	
Don Wallace		
Robert Werner	????	05/1999
Bruce Baumann	1999	05/2006
Robert Werner	05/2006	05/2015
Michael Janssen	05/2015	09/2019
Albert (Buddy) Aleman	10/2019	05/2021
Carla Laws	06/2021	09/2024
Donna Beladi	10/2024	Present

Municipal Judge

MG (R) Frank Robinson	04/1960	?
Steven Takas	10/1992	05/2021
Gerald Reamey	05/2021	Present

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David Creed	10/2011	10/2016
Ray Lacy	10/2016	10/2020
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Michael Janssen	05/2015	09/2019
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Donna Beladi	10/2024	Present

Municipal Judge

MG (R) Frank Robinson	04/1960	?
Steven Takas	10/1992	05/2021
Gerald Reamey	05/2021	Present

CITY COUNCIL STAFF SUMMARY

Meeting Date: January 27, 2025

Agenda item: 6.8

Prepared by: Curtis Leeth

Reviewed by: Bill Hill

AGENDA ITEM DESCRIPTION: Accept - Amending Plat of Lot 370, Block 1, CB 5938 (118 Cliffside) by relocating the lot line between Lot 370 and Lot 10, Block 1, CB 5938 (120 Cliffside) 14 feet to the south

X

Attachments for Reference:

- 1) 6.8a Submittal Letter
- 2) 6.8b Amend Plat for 118 & 120 Cliffside
- 3) 6.8c Amend Plat (Redline)
- 4) 6.8d Plat Checklist
- 5) 6.8e City Engineer Review Letter (+Response)

BACKGROUND / HISTORY: The Preliminary Plat Conference for this replat action occurred on October 24, 2024. At this meeting it was determined that the proposed action met an Amending Plat under Sec. Sec. 28-47(b)(1)(c). City Engineer review was completed on November 25, 2024 (see attachment 6.7e). Submitting Engineer updated the Amending plat to comply with all City Engineer comments.

At the December 4, 2024 Planning & Zoning Commission Meeting, the Commission approved the Amending Plat.

DISCUSSION: Both 118 Cliffside and 120 Cliffside are owned by the same property owners – the Warrillow Family. The property owners request to amend the lot line between their two lots by relocating the property line of 120 Cliffside 14 feet to the south. This request satisfies the conditions for an Amending Plat approval by the Planning & Zoning Commission under Sec. 28-47(b)(1)(c):

- (b) Other amended plats. Subject to the following requirements, the Planning and Zoning Commission and the City Council may approve and issue an amending plat which may be recorded and is controlling over the preceding or final plat without vacation of that plat if the amending plat is signed by the applicants only and if the amending plat is for one or more of the purposes set forth in this subsection.
- (1) The procedures for amending plats shall apply only if the sole purpose of the amending plat is to:
 - a. Amend a plat described in subsection (a)(2)a.;
 - b. Relocate a lot line to eliminate an inadvertent encroachment of a building or other improvement on a lot line or easement;
 - c. Relocate one or more lot lines between one or more adjacent lots if:

1. The owners of all those lots join in the application for amending the plat;
2. The amendment does not attempt to remove or modify recorded covenants or restrictions or easements; and
3. The amendment does not increase the number of lots;

COURSES OF ACTION: Approve proposed amending plat, conditionally approve or decline and take no action and provide guidance to City staff.

FINANCIAL IMPACT: \$400 in Platting Fees received.

MOTION REQUESTED: Move to accept Amending Plat of Lot 370, Block 1, CB 5938 (118 Cliffside) by relocating the lot line between Lot 370 and Lot 10, Block 1, CB 5938 (120 Cliffside) 14 feet to the south

October 28, 2024

Mr. Bill Hill
City of Shavano Park
Shavano Park, Texas 78231

Re: Shavano Park – Amending Plat Lots 10 & 370
118 & 120 Cliffside Dr., Shavano Park, TX 78231

Dear Mr. Hill,

We, Matthew Frazer Warrillow & Kacie Warrillow, owners of Lots 10 & 370 of Shavano Park Subdivision, present this letter to formally request consideration of the Amending Plat for the Shavano Park Subdivision. Lot 10 is recorded in Volume 2222, Page 337 and Lot 370 is recorded in Volume 4400, Page 87 of the Plat Records of Bexar County, Texas. The reason for the amending plat is consistent with section 28-47 (b)(1)(c) of the Shavano Park Unified Development Code. We are adjusting the south side lot line of lot 10, south 14 feet into lot 370.

If you have any questions or require any additional information, please contact us at your earliest convenience. You can reach us at 210-846-0693

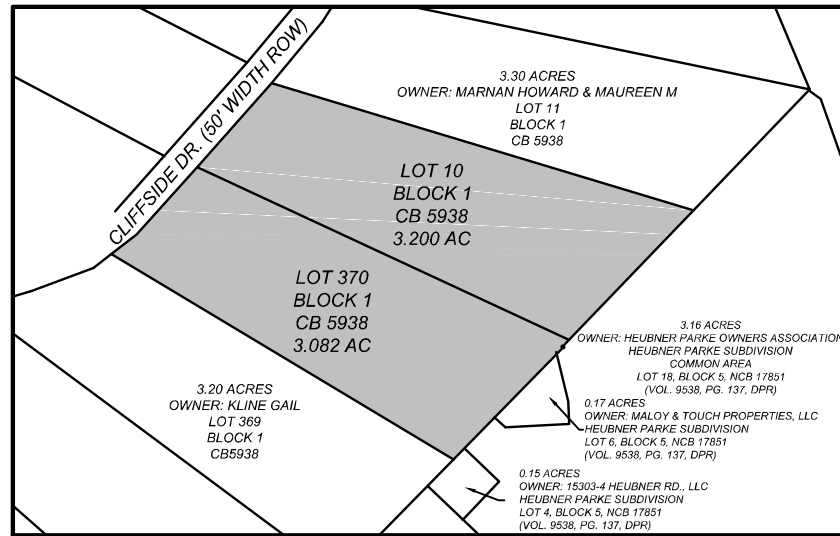
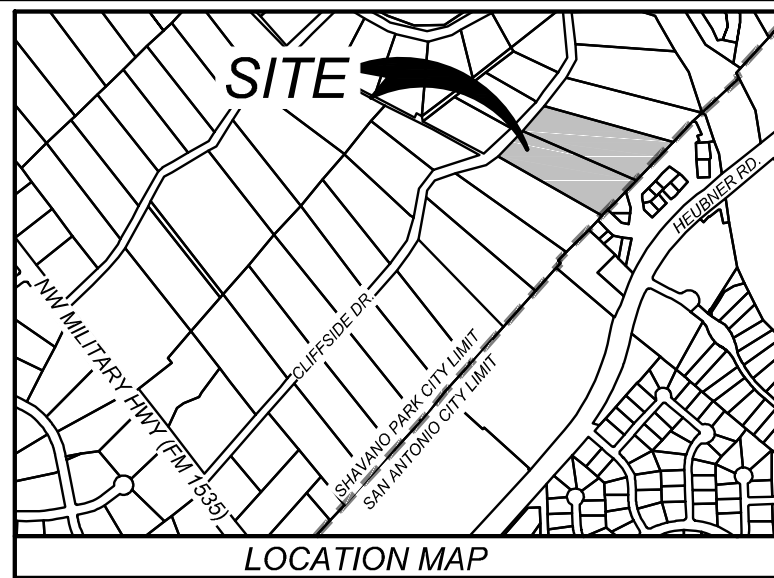
Sincerely,



Matthew Frazer Warrillow
120 Cliffside Dr., Shavano Park, TX 78231
Owner



Kacie Warrillow
120 Cliffside Dr., Shavano Park, TX 78231
Owner



6.282 ACRES BEING AMENDED WAS PREVIOUSLY PLATTED AS LOT 10, BLOCK 1, CB 5938 OF THE PLAT RECORDED IN VOLUME 2222, PAGE 337 OF THE SHAVANO PARK SUBDIVISION AND LOT 370, BLOCK 1, CB 5938 OF THE SHAVANO PARK SUBDIVISION RECORDED IN VOLUME 4400, PAGE 87 OF THE PLAT RECORDS OF BEXAR COUNTY, TEXAS.

REASON FOR AMENDING:
 PURSUANT TO SECTION 28-47 (b)(1)(c): TO RELOCATE ONE OR MORE LOT LINES BETWEEN ONE OR MORE ADJACENT LINES IF:
 (1) THE OWNERS OF ALL THOSE LOTS JOIN IN THE APPLICATION FOR AMENDING THE PLAT;
 (2) THE AMENDMENT DOES NOT ATTEMPT TO REMOVE RECORDED COVENANTS OR RESTRICTIONS; AND
 (3) THE AMENDMENT DOES NOT INCREASE THE NUMBER OF LOTS.

AMENDMENT ARE AS FOLLOWS:
 REDUCE AREA OF LOT 370 BY RELOCATING THE LOT LINE BETWEEN LOT 370 AND LOT 10 BY 14 FEET SOUTH.

- SURVEYOR NOTES:**
- PROPERTY CORNERS ARE MONUMENTED WITH A CAP OR DISK MARKED "COLLIERS PROP CORNER" UNLESS NOTED OTHERWISE.
 - COORDINATES SHOWN ARE BASED ON THE NORTH AMERICAN DATUM OF 1983 (CORS 1996) FROM THE TEXAS COORDINATE SYSTEM ESTABLISHED FOR THE SOUTH CENTRAL ZONE DISPLAYED IN GRID VALUES DERIVED FROM THE NGS COOPERATIVE CORS NETWORK.
 - DISTANCES SHOWN ARE SURFACE DISTANCES.
 - BEARINGS ARE BASED ON THE NORTH AMERICAN DATUM OF 1983 (CORS 1996), FROM THE TEXAS COORDINATE SYSTEM ESTABLISHED FOR THE SOUTH CENTRAL ZONE.
 - SCALE FACTOR: 1.00017

STATE OF TEXAS
 COUNTY OF BEXAR
 I HEREBY CERTIFY THAT PROPER ENGINEERING CONSIDERATION HAS BEEN GIVEN THIS PLAT TO THE MATTERS OF STREETS, LOTS, AND DRAINAGE LAYOUT.

FRANK D. COREY, P.E.
 LICENSED PROFESSIONAL ENGINEER NO. 103068
 COLLIERS ENGINEERING & DESIGN
 3421 PAESANOS PKWY, SUITE 200
 SAN ANTONIO, TX 78231
 PHONE: 210-979-8444
 FAX: 210-979-8441

STATE OF TEXAS
 COUNTY OF BEXAR
 I HEREBY CERTIFY THAT THIS PLAT IS TRUE AND CORRECT AND WAS PREPARED FROM AN ACTUAL SURVEY OF THE PROPERTY MADE UNDER MY SUPERVISION THE GROUND BY:

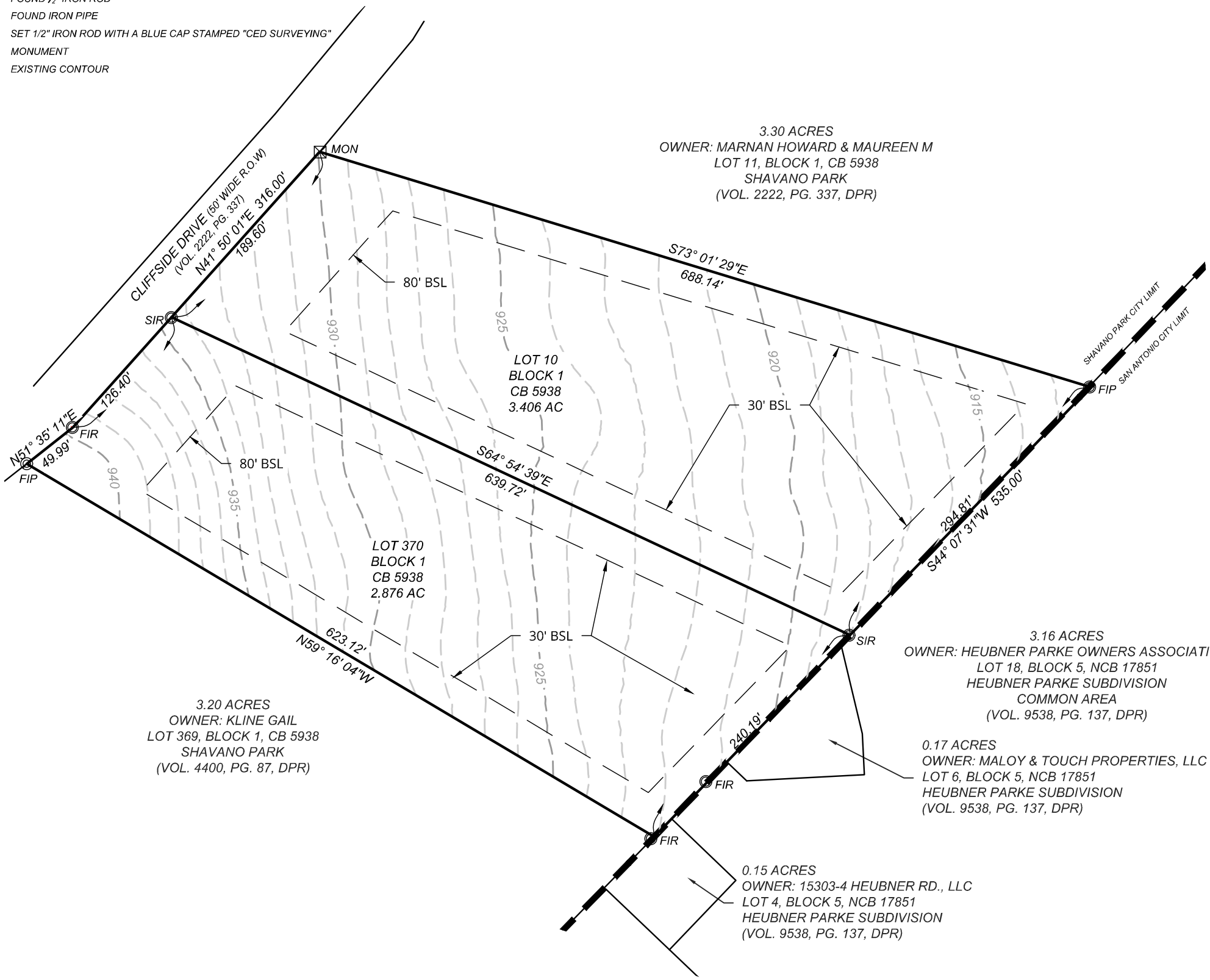
TERESA A. SEIDEL
 REGISTERED PROFESSIONAL LAND SURVEYOR NO. 5672
 COLLIERS ENGINEERING & DESIGN
 3421 PAESANOS PKWY, SUITE 101
 SAN ANTONIO, TEXAS 78231
 PHONE: 210-979-8444
 FAX: 210-979-8441

FLOODPLAIN VERIFICATION NOTE:
 NO PORTION OF THE FEMA 1% ANNUAL CHANCE (100-YEAR) FLOODPLAIN EXISTS WITHIN THIS PLAT AS VERIFIED BY FEMA MAP PANEL: 48020C0235G, EFFECTIVE SEPTEMBER 29, 2010. FLOODPLAIN INFORMATION IS SUBJECT TO CHANGE AS A RESULT OF FUTURE FEMA MAP REVISIONS AND/OR AMENDMENTS.

DRAINAGE NOTE:
 RESIDENTIAL FINISHED FLOOR ELEVATIONS MUST BE A MINIMUM OF 8 INCHES ABOVE FINISHED ADJACENT GRADE.

LEGEND

R.O.W. = RIGHT-OF-WAY
 BLK = BLOCK
 N.C.B. = NEW CITY BLOCK
 C.B. = COUNTY BLOCK
 VOL. = VOLUME
 PG. = PAGE
 D.P.R. = DEED AND PLAT RECORDS OF BEXAR COUNTY, TEXAS
 O.P.R. = OFFICIAL PUBLIC RECORDS OF REAL PROPERTY OF BEXAR COUNTY, TEXAS
 D.R. = DEED RECORDS OF BEXAR COUNTY, TEXAS
 ○ FIR = FOUND 1/2" IRON ROD
 ○ FIP = FOUND IRON PIPE
 ○ SIR = SET 1/2" IRON ROD WITH A BLUE CAP STAMPED "CED SURVEYING"
 ⊠ = MONUMENT
 ---600--- = EXISTING CONTOUR



3.20 ACRES
 OWNER: KLINE GAIL
 LOT 369, BLOCK 1, CB 5938
 SHAVANO PARK
 (VOL. 4400, PG. 87, DPR)

3.16 ACRES
 OWNER: HEUBNER PARKE OWNERS ASSOCIATION
 LOT 18, BLOCK 5, NCB 17851
 HEUBNER PARKE SUBDIVISION
 COMMON AREA
 (VOL. 9538, PG. 137, DPR)

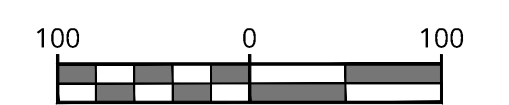
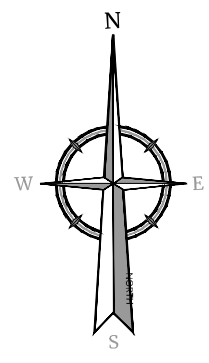
0.17 ACRES
 OWNER: MALOY & TOUCH PROPERTIES, LLC
 LOT 6, BLOCK 5, NCB 17851
 HEUBNER PARKE SUBDIVISION
 (VOL. 9538, PG. 137, DPR)

0.15 ACRES
 OWNER: 15303-4 HEUBNER RD., LLC
 LOT 4, BLOCK 5, NCB 17851
 HEUBNER PARKE SUBDIVISION
 (VOL. 9538, PG. 137, DPR)

CITY ENGINEER
 THE CITY ENGINEER OF THE CITY OF SHAVANO PARK HEREBY CERTIFIES THAT THIS SUBDIVISION PLAT CONFORMS TO ALL REQUIREMENTS OF THE SUBDIVISION REGULATIONS OF THE CITY AS TO WHICH HIS APPROVAL IS REQUIRED.

CITY ENGINEER

AMENDING PLAT
SHAVANO PARK SUBDIVISION
 THIS PLAT AMENDS 6.282 ACRES OF LOTS 370, BLOCK 1, CB 5938 OF THE SHAVANO PARK SUBDIVISION PLAT RECORDED IN VOLUME 4400, PAGE 87 & LOT 10, BLOCK 1, CB 5938 OF THE SHAVANO PARK SUBDIVISION PLAT RECORDED IN VOLUME 2222, PAGE 337, OF THE DEED AND PLAT RECORDS OF BEXAR COUNTY, TEXAS.



SCALE : 1" = 100'
 Linear unit of measure: US Survey Foot (1 ft = 1200/3937 m)

PREPARATION DATE: NOVEMBER 26, 2024

Colliers
 Engineering & Design
 SAN ANTONIO
 3421 Paesanos Parkway
 San Antonio, TX 78231
 Phone: 210.979.8444
 COLLIERS ENGINEERING & DESIGN, INC.
 TBPE Firm#: F-1989 TBPLS Firm#: 10194550
 www.colliersengineering.com

STATE OF TEXAS
 COUNTY OF BEXAR
 THE OWNER OF LAND SHOWN ON THIS PLAT, AND WHOSE NAME IS SUBSCRIBED HERETO, AND IN PERSON OR THROUGH A DULY AUTHORIZED AGENT, DEDICATES TO THE CITY OF SHAVANO PARK, TEXAS, FOR THE USE OF THE PUBLIC FOREVER ALL STREETS, ALLEYS, PARKS, WATERCOURSES, DRAINS, EASEMENTS, AND THE WATER AND SEWER LINES IN ALL OF THE AFORESAID PUBLIC PLACES AND ALL OTHER PUBLIC PLACES THEREON SHOWN FOR THE PURPOSE AND CONSIDERATION THEREIN EXPRESS.

OWNERS:
 MATTHEW FRAZER WARRILLOW
 120 CLIFFSIDE DR.
 SHAVANO PARK, TX 78231
 PHONE: (210) 846-0693

STATE OF TEXAS
 COUNTY OF BEXAR

BEFORE ME, THE UNDERSIGNED AUTHORITY ON THIS DAY PERSONALLY APPEARED MATTHEW FRAZER WARRILLOW, KNOWN TO ME TO BE THE PERSON WHOSE NAME IS SUBSCRIBED TO THE FOREGOING INSTRUMENT, AND ACKNOWLEDGED TO ME THAT HE EXECUTED THE SAME FOR THE PURPOSES AND CONSIDERATIONS THEREIN EXPRESSED AND IN THE CAPACITY THEREIN STATED.

GIVEN UNDER MY HAND AND SEAL OF OFFICE
 THIS _____ DAY OF _____ A.D. _____

NOTARY PUBLIC _____ BEXAR COUNTY TEXAS

STATE OF TEXAS
 COUNTY OF BEXAR

THE OWNER OF LAND SHOWN ON THIS PLAT, AND WHOSE NAME IS SUBSCRIBED HERETO, AND IN PERSON OR THROUGH A DULY AUTHORIZED AGENT, DEDICATES TO THE CITY OF SHAVANO PARK, TEXAS, FOR THE USE OF THE PUBLIC FOREVER ALL STREETS, ALLEYS, PARKS, WATERCOURSES, DRAINS, EASEMENTS, AND THE WATER AND SEWER LINES IN ALL OF THE AFORESAID PUBLIC PLACES AND ALL OTHER PUBLIC PLACES THEREON SHOWN FOR THE PURPOSE AND CONSIDERATION THEREIN EXPRESS.

OWNERS:
 KACIE WARRILLOW
 120 CLIFFSIDE DR.
 SHAVANO PARK, TX 78231
 PHONE: (210) 846-0693

STATE OF TEXAS
 COUNTY OF BEXAR

BEFORE ME, THE UNDERSIGNED AUTHORITY ON THIS DAY PERSONALLY APPEARED KACIE WARRILLOW, KNOWN TO ME TO BE THE PERSON WHOSE NAME IS SUBSCRIBED TO THE FOREGOING INSTRUMENT, AND ACKNOWLEDGED TO ME THAT HE EXECUTED THE SAME FOR THE PURPOSES AND CONSIDERATIONS THEREIN EXPRESSED AND IN THE CAPACITY THEREIN STATED.

GIVEN UNDER MY HAND AND SEAL OF OFFICE
 THIS _____ DAY OF _____ A.D. _____

NOTARY PUBLIC _____ BEXAR COUNTY TEXAS

THIS PLAT OF SHAVANO PARK HAS BEEN SUBMITTED TO AND CONSIDERED BY THE PLANNING AND ZONING COMMISSION OF THE CITY OF SHAVANO PARK, TEXAS AND IS HEREBY APPROVED BY SUCH PLANNING AND ZONING COMMISSION.

DATED THIS _____ DAY OF _____ A.D. 20 _____

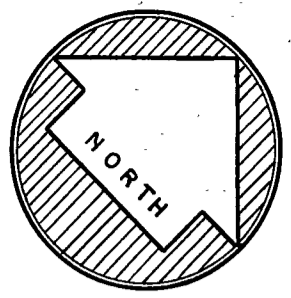
BY: _____
 CHAIRMAN
 BY: _____
 CITY SECRETARY

ACCEPTANCE BY THE CITY COUNCIL OF THE CITY
 THIS PLAT OF _____ HAS BEEN SUBMITTED TO AND CONSIDERED BY THE CITY COUNCIL OF THE CITY OF SHAVANO PARK, TEXAS, AND IS HEREBY ACCEPTED BY SUCH CITY COUNCIL.

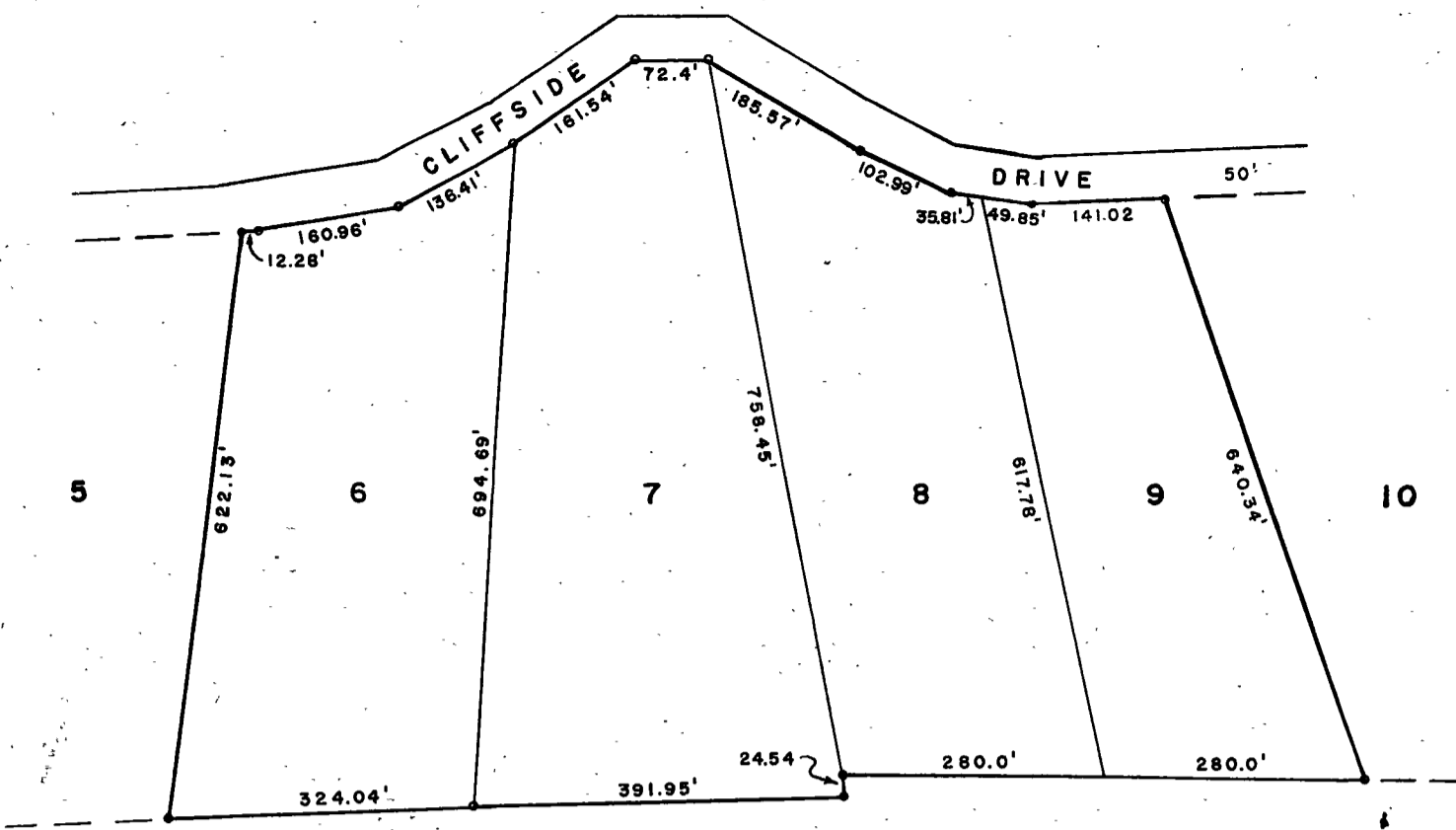
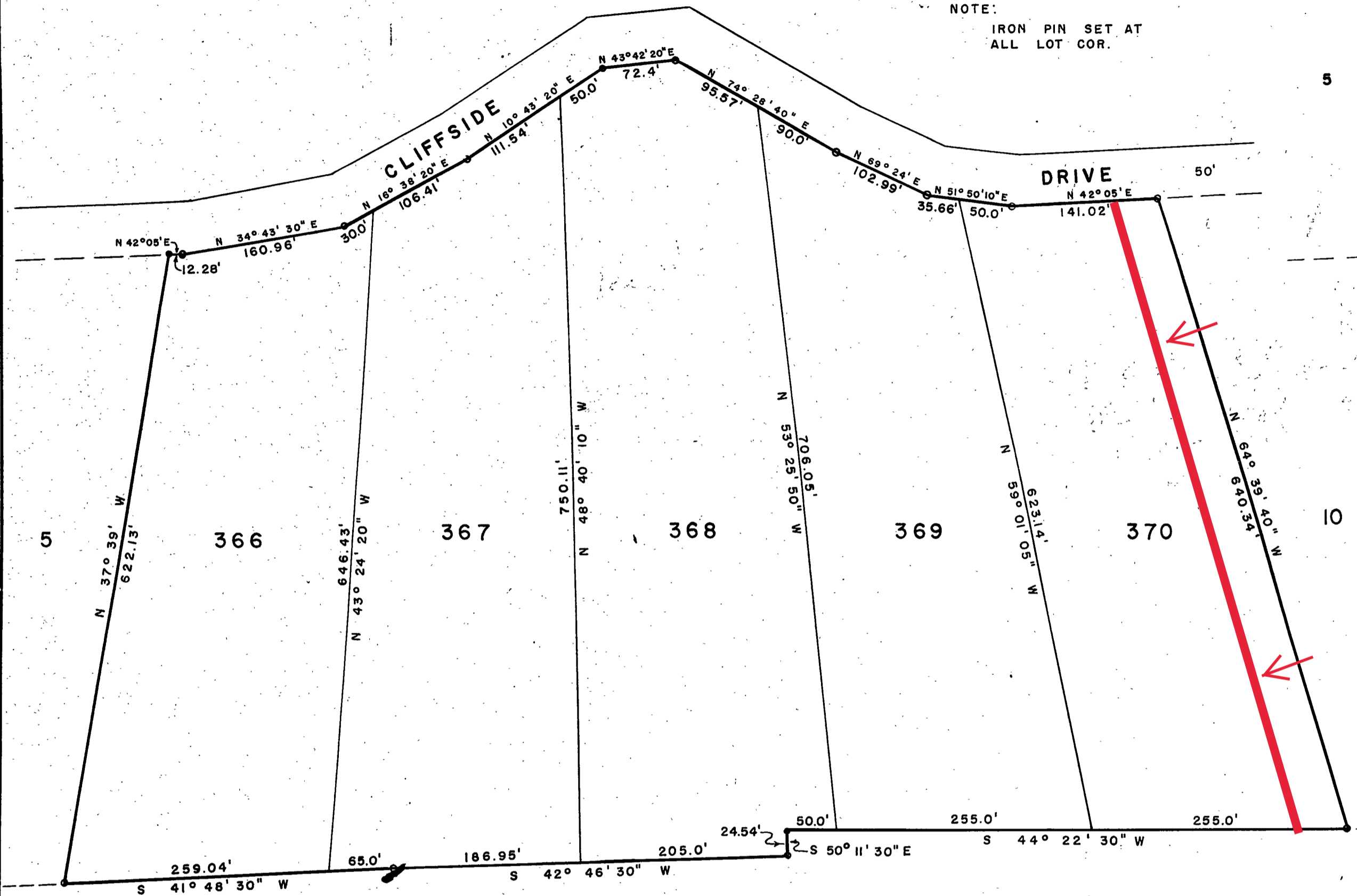
DATED THIS _____ DAY OF _____ / _____ / _____, 20 _____

BY: _____
 MAYOR
 BY: _____
 CITY SECRETARY

276024
 FILED FOR RECORD
 IN MY OFFICE
 1960 FEB 25 11 41 AM
Anders Coy Jr.



SCALE: 1" = 100'
 NOTE:
 IRON PIN SET AT
 ALL LOT COR.



SCALE: 1" = 200'
 VACATING PLAT
 OF

LOTS 6, 7, 8 AND 9 SHAVANO PARK
 BEXAR COUNTY TEXAS AS RECORDED
 IN VOL. 2222 PAGE 337 PLAT RECORDS
 OF BEXAR COUNTY TEXAS.

THE OWNER OF THE LAND SHOWN ON THIS PLAT AND WHOSE NAME IS
 SUBSCRIBED HERETO, HEREBY DECLARES THIS PLAT TO BE VACATED.
 FOREST OAKS DEVELOPMENT CO.

Napier Rogers
 NAPIER ROGERS PRESIDENT

STATE OF TEXAS
 COUNTY OF BEXAR
 BEFORE ME, THE UNDERSIGNED AUTHORITY, ON THIS DAY PERSONALLY APPEARED
 NAPIER ROGERS KNOWN TO ME TO BE THE PERSON WHOSE NAME IS SUBSCRIBED
 TO THE FOREGOING INSTRUMENT AND ACKNOWLEDGED TO ME THAT HE EXECUTED
 THE SAME FOR PURPOSES AND CONSIDERATIONS THEREIN EXPRESSED
 AND IN THE CAPACITY THEREIN STATED.

GIVEN UNDER MY HAND AND SEAL OF OFFICE THIS 8TH DAY OF FEB.
 A.D. 1960.

Lucio Martinez
 LUCIO MARTINEZ NOTARY PUBLIC
 BEXAR COUNTY TEXAS.

STATE OF TEXAS
 COUNTY OF BEXAR

THE OWNER OF THE LAND SHOWN ON THIS PLAT AND WHOSE NAME IS SUBSCRIBED HERETO, AND
 IN PERSON OR THROUGH A DULY AUTHORIZED AGENT DEDICATES TO THE USE OF THE PUBLIC
 FOREVER ALL STREETS, ALLEYS, PARK, WATERCOURSES, DRAINS EASEMENTS AND PUBLIC
 PLACES THEREON SHOWN FOR THE PURPOSES AND CONSIDERATIONS THEREIN EXPRESSED.

FOREST OAKS DEVELOPMENT CO.

Napier Rogers
 NAPIER ROGERS PRESIDENT

STATE OF TEXAS
 COUNTY OF BEXAR

BEFORE ME, THE UNDERSIGNED AUTHORITY, ON THIS DAY PERSONALLY APPEARED
 NAPIER ROGERS KNOWN TO ME TO BE THE PERSON WHOSE NAME
 IS SUBSCRIBED TO THE FOREGOING INSTRUMENT, AND ACKNOWLEDGED TO ME THAT HE
 EXECUTED THE SAME FOR THE PURPOSES AND CONSIDERATIONS THEREIN EXPRESSED
 AND IN THE CAPACITY THEREIN STATED.

GIVEN UNDER MY HAND AND SEAL OF OFFICE THIS 8TH DAY OF FEB.
 A.D. 1960.

Lucio Martinez
 LUCIO MARTINEZ NOTARY PUBLIC
 BEXAR COUNTY TEXAS.

SUBDIVISION PLAT
 OF

LOTS 366, 367, 368, 369 AND
 370 SHAVANO PARK
 BEXAR COUNTY TEXAS.

Filed for record Feb 23 A. D., 1960 at 4:05 o'clock P.M.
 Recorded & Indexed March 7 A. D., 1960 at 9:50 o'clock A.M.
 FRED HUNTERES,
 County Clerk, Bexar County, Texas
 By *Anders Coy Jr.* Deputy
Law H. Keller

STATE OF TEXAS
 COUNTY OF BEXAR

I, R. H. PARKINSON REGISTERED PUBLIC SURVEYOR, HEREBY CERTIFY THAT THE ABOVE PLAT
 IS TRUE AND CORRECT ACCORDING TO AN ACTUAL SURVEY MADE ON THE GROUND UNDER MY
 SUPERVISION.

R. H. Parkinson
 R. H. PARKINSON
 REGISTERED PUBLIC SURVEYOR

SWORN TO AND SUBSCRIBED BEFORE ME THIS 8TH DAY OF FEB. A.D. 1960.

Lucio Martinez
 LUCIO MARTINEZ NOTARY PUBLIC
 BEXAR COUNTY TEXAS.

APPROVED BY: TOWN OF SHAVANO PARK.

DATED THIS 8th DAY OF February A.D. 1960.
 276824 FEB 23 1960 VOL 4400 87
 C. C. CHAUNCEY MAYOR

CITY OF SHAVANO PARK Preliminary Plat Submittal Checklist

This checklist is to be completed by the developer or his representative and submitted with the preliminary plat and accompanying data. If any areas are incomplete, the plat will not be accepted. Any items labeled N/A must be explained in writing. Shavano Park City Council has asked that all plats be submitted to the City with a brief description of the purpose of the plat or re-plat. Also requested is that an electronic version be sent to the City Secretary at citysecretary@shavanopark.org. This checklist does not supersede the City of Shavano Park Development Ordinances.

Name of Subdivision: Shavano Park Subdivision
 Proposed Use of Property: Single Family Residential
 Property Description: Lot 10, BLOCK 1, CB 5938 & Lot 370, BLOCK 1, CB 5938
 (Lot & block, address or location) 118 & 120 Cliffside Dr., Shavano Park, Texas 78231

Owner Name: <u>Matthew Frazer Warrillow & Kacie Warrillow</u> Address: <u>120 Cliffside Dr., Shavano Park, Texas 78251</u> Phone: <u>210-846-0693</u> Fax: _____ Email: <u>matthew.warrillo@culture.space</u>	Engineer Name: <u>Colliers Engineering & Design</u> Address: <u>Frank D. Corey, P.E.</u> <u>3421 Paesanos Pkwy. Ste 103, San Antonio, TX 78251</u> Phone: <u>210-979-8444</u> Fax: _____ Email: <u>frank.corey@collierseng.com</u>
--	--

Current Zoning: <u>A1 - SINGLE FAMILY</u> Total Platting Fees: <u>\$400.00</u> (Coordinate with Staff)	Total Acreage: <u>6.282</u> Developable Acreage: <u>6.282</u> Greenbelts & Drainage Acreage: <u>0</u>
--	---

S.A.W.S. Sewer <input type="checkbox"/> Yes <input type="checkbox"/> No S.A.W.S. Water <input type="checkbox"/> Yes <input type="checkbox"/> No	Septic System <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Shavano Park Water <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
--	---

	Yes	No	N/A
1. This is an original plat of property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. This is a replat of an existing plat	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. If item 1 was answered "No," then:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a. this is a vacate and replat	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b. this is a replat with out vacating	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c. this is an amending plat	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. this is a minor plat	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4. If item 1 was answered "No," a copy of the original plat is included in the submittal	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. The plat is of a Planned Unit Development District (PUD)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6. If item 5 was answered "Yes" then include on plat PUD development standards that differ from the base zoning district development standards and include "PUD" in the subdivision name	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

7.	Is a digital copy of plans, plat, forms, and/or letter included in the submittal?	<u>X</u>	<u> </u>	<u> </u>
The following items pertain to the proposed preliminary drawing:		Yes	No	N/A
8.	This subdivision is one phase of a larger development	<u> </u>	<u>X</u>	<u> </u>
9.	If item 5 was answered "Yes," a PUD plan is included in this submittal	<u> </u>	<u> </u>	<u>x</u>
10.	Some portion of this property is located over the Edwards Recharge Zone	<u>X</u>	<u> </u>	<u> </u>
11.	If Item 10 was answered "Yes," a Water Pollution Abatement Plan (WPAP) has been prepared for this site	<u> </u>	<u> </u>	<u>X</u>
12.	This site requires offsite drainage or utility improvements	<u> </u>	<u>X</u>	<u> </u>
13.	If item 12 was answered "Yes," 3 copies of the construction plans are included with cost estimate	<u> </u>	<u> </u>	<u>x</u>
14.	The plat is drawn on an 18"x 24" sheet (not a 24"x 36" sheet as incorrectly stated on City Code)	<u>X</u>	<u> </u>	<u> </u>
15.	15 Folded copies of the plat are included	<u>X</u>	<u> </u>	<u> </u>
16.	The plat contains the names, addresses, and Contact information of the owner and engineer	<u>X</u>	<u> </u>	<u> </u>
17.	The plat shows complete bearings and distances on all lot line and easements	<u>x</u>	<u> </u>	<u> </u>
18.	The plat shows the location of the subject property in relation to an original survey corner or public street intersection	<u>X</u>	<u> </u>	<u> </u>
19.	The plat illustrates and identifies all adjacent properties including recording information	<u>X</u>	<u> </u>	<u> </u>
20.	The plat contains the total acreage being platted and individual lot acreage	<u>X</u>	<u> </u>	<u> </u>
21.	The plat shows location, dimensions, name and description of all existing or recorded streets, alleys, reservations, easements, or other public right-of-way within the subdivision, intersecting or contiguous with its boundaries or forming such boundaries	<u>X</u>	<u> </u>	<u> </u>
22.	The plat shows location, dimensions, description and name of all existing or recorded residential lots, parks, public areas, and other sites within or contiguous with the subdivision	<u>X</u>	<u> </u>	<u> </u>
23.	The plat shows location, dimensions, description, and name of all proposed streets, alleys, parks, public areas reservations, easements or other rights-of-way, blocks, lots and other sites within the subdivision	<u> </u>	<u> </u>	<u>X</u>

The following items pertain to the proposed preliminary drawing:		Yes	No	N/A
24.	The plat shows the date of preparation, scale of plat and North arrow	<u>X</u>	___	___
25.	The plat shows the topographical information with contour lines on a basis of two (2) vertical feet in terrain with an average slope of five percent (5%)	<u>X</u>	___	___
26.	The plat shows a number or letter to identify each lot or site and each block. Said number shall be coordinated by the developer with the Clerk of Bexar County to prevent duplication	<u>X</u>	___	___
27.	The plat shows front building setback lines on all lots and sites. Side yard building setback lines at street intersection and crosswalk ways and rear building setback lines.	<u>X</u>	___	___
28.	The plat addresses the required landscape buffer in accordance with Table 6 of the Code of Ordinances	___	___	<u>X</u>
29.	The plat shows location map at a scale of not more than 4000 feet to an inch which shall show existing adjacent subdivisions and major streets	<u>X</u>	___	___
30.	The plat shows existing flood plain boundaries	___	___	<u>X</u>
31.	The proposed platted property is compliant with current zoning regulations	<u>x</u>	___	___

I certify that the above statements are true to the best of my knowledge and I further certify that I have read the City of Shavano Park Development Ordinances and this plat meets said ordinances except as notes.

Submitted by: I.J. Am Date: 11/19/24

Accepted by: _____ Date: _____

City Staff Reviewed

City Secretary: _____ Date: _____

Fire Marshal: _____ Date: _____

Public Works / Water Director: _____ Date: _____

Explanations for items marked N/A.

6. Not part of a PUD.

9. Not part of a PUD.

11. No new development or ground disturbing activities are being proposed. No changes to existing conditions.

13. No offsite drainage or utility improvements are required. No changes to existing conditions.

23. No proposed streets, alleys, parks, public areas reservations, easements or other right-of-way, blocks, lots and other sites within the subdivision. No changes to existing conditions.

December 2, 2024

City of Shavano Park
Attn: Curtis Leeth
900 Saddletree Ct.
San Antonio, TX 78231

Re: Amending Plat Review
Shavano Park Subdivision Lots 10 & 370

Dear Mr. Leeth,

This letter is in response to the comments on the above referenced project received on November, 25, 2024.

Sheet 1 of 1:

1. Comment: Include full legal description of Lots including Blk & CB.

Response: Legal description of lots have been provided. See updated Plat.

2. Comment: Indicate Lots being amended with hatching or some other identifier.

Response: Hatching has been provided. See updated Plat.

3. Comment: Remove items from legend not used on plat.

Response: Items have been removed. See updated Plat.

4. Comment: Remove FIR.

Response: FIR has been removed. See updated Plat.

5. Comment: Fix text conflict with FIR symbols.

Response: Text conflict has been updated. See updated Plat.

6. Comment: Update "Reason for Amending" to reference (3) not (C).

Response: Reason for Amending has been revised. See updated Plat.

7. Comment: Show City limits in main view port.

Response: City limits have been provided. See updated Plat.

8. **Comment: Label Lot 5 or don't show in view port.**

Response: Lot 5 has been removed. See updated Plat.

9. **Comment: Add City Council Certificate.**

Response: City Council Certificate has been provided. See updated Plat.

Sincerely,
Colliers Engineering & Design, Inc.



Frank D. Corey, P.E.
Sr. Project Manager

CITY COUNCIL STAFF SUMMARY

Meeting Date: January 27, 2025

Agenda item: 6.9

Prepared by: Assistant Chief Dennis Kelley

Reviewed by: Bill Hill

AGENDA ITEM DESCRIPTION: Accept - Shavano Park Police Department 2024 Racial Profiling Report

X

Attachments for Reference: a) CoSP 2024 Racial Profiling Report

BACKGROUND / HISTORY: Texas Occupations Code 1701.164 specifies that the Texas Commission on Law Enforcement (TCOLE) collects incident-based data in accordance with the Code of Criminal Procedure Article 2.131 – 2.138. Chief administrators of law enforcement agencies that meet the criteria must submit racial profiling reports to their governing body and TCOLE.

DISCUSSION: Two reporting options are available to law enforcement agencies, ‘Exempt’ and ‘Full Reporting’. The Shavano Park Police Department does not qualify for ‘Exempt’ report filing; therefore, submits the ‘Full Reporting’ option:

Full Reporting - Agencies that routinely perform traffic or motor vehicle stops must file an online report. **The online report requires the completion of agency's general public contact information and the completion of both:**

- An **online form** about the number of motor vehicle stops made; and
- **uploading a separate PDF comparative analysis document containing a statistical analysis of its motor vehicle stops compared to the gender and ethnic population of the agency's reporting area.** The second document must also contain a statement as to if racial profiling complaints were made against the agency and if so, a listing of all racial profiling complaints and the corresponding resolutions.

Source: <https://www.tcole.texas.gov/content/racial-profiling-reports>

CONCLUSION: Based on a review of the CoSP 2024 Racial Profiling Report, the CoSP demographics, and the number of traffic stops made, the numbers indicated in the report appear to correlate with all the factors mentioned. The findings in this report suggest that the Shavano Park Police Department does not currently experience a problem regarding racial profiling practices by its officers.

COURSES OF ACTION: N/A

FINANCIAL IMPACT: N/A

MOTION REQUESTED: Accept the Shavano Park Police Department 2024 Racial Profiling Report

SHAVANO PARK POLICE DEPARTMENT

In accordance with the Texas Racial Profiling Law, Art. 2.134 CCP, the Shavano Park Police Department has collected police contact data to comply with the law. There are several requirements regarding data collection as required by Senate Bill No. 1849 (Sandra Bland Act) passed by the 85th Legislature of Texas in May 2017. Senate Bill No. 1849 made sweeping changes to the Code of Criminal Procedure, Occupations Code, Education Code, and Government Code. Specific to the required annual racial profiling report, the racial profiling laws in the Code of Criminal Procedure, Article 2.131 through Article 2.134, enhance the data collection required for annual racial profiling reporting.

Data collected for the 2024 Racial Profiling Report includes the number of traffic contacts resulting in a court citation and/or arrest. Additional data is gathered regarding:

1. gender of the person contacted;
2. the initial reason for the contact;
3. whether the officer conducted a search as a result of the contact and, if so, whether the person detained consented to the search;
4. whether any contraband or other evidence was discovered;
5. a description of the contraband or evidence;
6. whether an officer made an arrest and include a statement of whether the arrest was based on a violation of the Penal Code, a violation of traffic law or ordinance, or an outstanding warrant, as well as a statement of the offense charged;
7. the roadway type or approximate location of the stop;
8. whether the officer issued a verbal or written warning or a citation as a result of the stop; and,
9. whether the officer used physical force that resulted in bodily injury during the stop.

The 2024 Racial Profiling Report also complies with a mandate for a comprehensive analysis document containing a statistical analysis of motor vehicle stops compared to the gender and ethnic population of the City of Shavano Park.

Throughout the past year, the police department has ensured that the data collected via citations, warning citations, and arrest reports was as accurate as possible. Purchasing electronic ticket writers has proven to be a valuable tool for collecting the required data. They are programmed not to allow the completion of a warning or court citation unless all the required information is gathered and made a part of the electronic contact record.

Further compliance is met by installing mobile video camera systems in every patrol vehicle. Although not required, body-worn cameras are issued to every officer to ensure a video and audio recording of the contact is made of all contacts with pedestrians and drivers who may not be in view of the mobile video recording systems.

As a part of the 2024 Racial Profiling Report package, Shavano Park Police Department Policy 2.2 provides background information on the rationale and objectives of the Texas Racial Profiling Law and a statement prohibiting the practice of racial profiling among its officers and provides for a complaint system should a person contacted feel they were unjustly detained. Also included is Shavano Park Police Department Policy 7.34, which

requires video or voice recordings of all traffic and pedestrian stops. A final exhibit is Shavano Park Police Department Policy 2.4, detailing the internal investigation process on how to file a complaint and the investigative process when citizen complaints are received.

The first component of this report (Exhibit 1) provides the required statistical data relevant to the public contacts made between 1/1/2024 and 12/31/2024. Other exhibits compare searches and arrests to the total number of traffic stops conducted over the listed period and census comparisons to police activities. This data captured in Exhibit 4 has been analyzed and compared to the U.S. Census data (2019) concerning the population demographics of the City of Shavano Park, San Antonio, and Bexar County.

It is important to point out there are limitations regarding interpreting and extrapolating "information" from this data. We feel confident that our analysis is as correct and relevant as any model that could be used to evaluate the data we have collected. The comparative analysis models, both required and devised, are only a few that could have been used. Again, this points to the limitations of the way these numbers are extrapolated and evaluated, which is a big warning sign on the validity issues surrounding this entire process.

Assessment of the Data Analysis: The City of Shavano Park is in north central Bexar County and is surrounded by the City of San Antonio. The areas around Shavano Park include a growing number of shopping areas, commercial development, residential development, and entertainment districts. Also in the surrounding area are Six Flags Fiesta Texas, the South Texas Medical Center, and the U.S. Army's Camp Bullis.

Major thoroughfares in Shavano Park include FM 1535 (NW Military Hwy), De Zavala, and Lockhill-Selma Rd, all providing direct access to the City of San Antonio. FM 1535 (NW Military Hwy) and Lockhill-Selma also intersect with Loop 1604, which spans over 95 miles around San Antonio and Bexar County.

The factors above contribute to a large volume of commuter traffic passing through the City of Shavano Park to areas in San Antonio and Camp Bullis. This large volume of commuter traffic contributes to a high percentage of traffic enforcement and, in some cases, arrests subsequent to traffic enforcement activities. A high ratio of minority commuters who reside and work in the surrounding areas are also subject to enforcement actions when violations are observed.

The total number of traffic enforcement stops where court citations or warning citations were issued and/or arrests were made was 4,959, a 37.9% increase from the previous year. This number does not indicate the number of charges, only the number of drivers stopped. It is possible to file multiple charges on a person, either by any combination of warning citations, court citations, or arrest, during a stop. Still, it only counts as one stop for this report.

When compared to the 2019 US Census data for the City of Shavano Park, the documented activities in the Motor Vehicle Racial Profiting Information and the Comprehensive Analysis documents would suggest the Shavano Park Police Department may be enforcing the traffic laws of this city and state more stringently on some percentages of the population. This is an inaccurate assumption. For example, persons of Hispanic origin represent 20.5% of the Shavano Park population but account for 25.3% of enforcement actions. This may appear

contrary to the ethnic ratio for persons of Hispanic origin living in Shavano Park. However, this would seem to be a low ratio compared to the City of San Antonio US Census data (2019), where persons of Hispanic origin represent 64.2% of the population. Given the large volume of transient commuter traffic in the City of San Antonio, comparing enforcement activities to US Census data for the City of San Antonio and Bexar County is reasonable. Additionally, a significant number of military personnel, who are racially and ethnically diverse, commute daily through Shavano Park to nearby Camp Bullis. See Exhibit 3 for a comparative analysis of Shavano Park, San Antonio, and Bexar County population ratios.

Summary Statement

The findings in the 2024 Racial Profiling Report suggest that the Shavano Park Police Department does not currently experience a problem regarding racial profiling practices by its officers.

Racial Profiling Report – Year Ending 2024

SHAVANO PARK POLICE DEPARTMENT

Police Contact Data

Annual Report

January 1, 2024 – December 31, 2024

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(I) Introduction and Analysis of Tier I Information

- A. Table of Contents
- B. Opening Statement Outlining Rationale and Objective of Report and Summarizing the Analysis of the Report Tables and Graphs Depicting Police Contact Information (1/1/24 -12/31/24)
- C. Exhibit 1: 2024 Racial Profiling Report – TCOLE Submission (01/14/2025)
- D. Exhibit 2: 2024 Comparative Analysis Report – TCOLE Submission (01/14/2025)
- E. Exhibit 3: Census comparisons with San Antonio and Bexar County (2019 US Census Report)
- F. Exhibit 4: 2019 Census comparisons to police activities; includes San Antonio and Bexar County
- G. Exhibit 5: Shavano Park Police Department Policy 2.2, “Bias-Based Policing”
- H. Exhibit 6: Shavano Park Police Department Policy 2.4, “Internal Investigations”
- I. Exhibit 7: Shavano Park Police Department SOP, “Vehicle and Body Video Cameras”

(II) Background

- A. Police Department’s Background
- B. Police Department’s Mission, Vision, Core Values, and Goal Statements

(III) Responding to the Texas Racial Profiling Law

- A. Implementation of complaint process addressing allegations of racial profiling practices (includes efforts relevant to the implementation of an educational campaign aimed at informing the public on the complaint process)
- B. Report on complaints filed against officers for violating racial profiling policy
- C. Training administered to law enforcement personnel
- D. Police Department’s partnerships with the local community
- E. Checklist / Contact Information
- F. The Texas Law on Racial Profiling
- G. Departmental Policy on Racial Profiling
- H. Department Policy on Mobile Video/Audio Taping

II. Background Information

Police Department Background

The Shavano Park Police Department (SPPD) comprises 18 full-time commissioned officers and one (1) civilian staff member. The SPPD officers are committed to professionally performing their jobs while serving the community and surrounding areas. This commitment can be found in the SPPD mission statement, vision statement, core values, and goals. It is reinforced by issuing pocket cards to every officer, which are commonly used as a reference during discussions between administrative, supervisory, and line personnel.

The department promotes to all its members a philosophy of community-policing practices to provide quality service to all community residents. The Shavano Park Police Department has adopted a policy, following Texas law on Racial Profiling, prohibiting racial profiling practices by SPPD officers. This policy was updated in 2022 to meet accreditation standards for the Texas Police Chiefs Association Best Practices Accreditation Program.

Mission Statement of the Shavano Park Police Department

The Shavano Park Police Department, in partnership with the community, provides exemplary law enforcement services to promote a safe environment, protect life and property, and preserve peace with honor and courage.

Vision Statement of the Shavano Park Police Department

An accredited law enforcement agency wherein the citizens have full confidence and trust; it is an environment wherein the community fosters a better quality of life by feeling safe and secure; it is an environment wherein the criminal mind is uncomfortable and afraid in carrying out its activities.

Core Values of the Shavano Park Police Department

- Integrity— We are committed to demonstrating honest, ethical behavior while exercising the powers entrusted to us by the public.
- Fairness— We are committed to the equitable treatment of others despite unjust behavior through equality, impartiality, honest communication, and justice.
- Compassion— We are committed to serving everyone in a professional manner with courtesy, concern, and sensitivity.
- Honor— We are committed to fulfilling our duties in a manner that reflects professional and personal pride, with respect to the dignity of the individual, the sanctity of the community, and the consideration of fairness to all.

- Excellence— We are committed to providing the highest degree of police services with dedication, commitment, progression, and accountability to the community in which we serve.

Goals of the Shavano Park Police Department

- Effectively conduct Community-Oriented Policing by maintaining positive interaction with the public and a high degree of visibility within the community.
- Proactively educate the public on the community's role and responsibility in aiding in crime prevention, detection, and resolution.
- Increase the safety of citizens and officers by developing and improving internal systems that assure high-quality service to our community while increasing the department's efficiency.
- Recruit, train, and resource a diverse, highly skilled, motivated law enforcement workforce that promotes a rewarding work environment and invests in our employees' personal and professional development.

III. Responding to the Texas Racial Profiling Law

Educational Campaign:

In accordance with Senate Bill 1074, the Shavano Park Police Department has made significant efforts to launch an educational campaign aimed at informing the public on issues relevant to the complaint process. Special emphasis has been placed on informing community members on filing a complaint regarding racial profiling practices.

The Chief of Police has posted a public statement on the City's web page to inform the public of efforts being made by the police department to continue banning racial profiling practices among its officers. Additionally, the department's complaint system is published on the Police Department home page on the City's web page.

Filing a Complaint Based on Violations of the Texas Law on Racial Profiling

A pamphlet that thoroughly explains the department's Internal Affairs/Complaint system has been designed, printed, and distributed. The following information is extrapolated from the pamphlet, the complaint form, and the procedure for investigation of complaints received:

UNDERSTANDING THE PROCESS

Once an individual has filed a complaint regarding racial profiling, he/she should expect the following process to commence:

THE INTERVIEW

A police supervisor (rank of Corporal or higher) may interview the individual filing the complaint to gather information about the incident. Through this process, the supervisor may be able to explain the officer's actions to the complainant's satisfaction.

If the supervisor cannot satisfactorily answer the citizen's complaint, the supervisor will assist them in filing a formal complaint if they wish. If the citizen does not want to be assisted by the supervisor, they will be given a formal complaint pamphlet and instructions on completing it.

THE INVESTIGATION

After a formal complaint is filed, the Shavano Park Police Department will investigate the alleged misconduct. The Chief of Police will assign an investigator experienced in internal investigation procedures who will talk to the complainant and any witnesses and visit the incident site.

- The Chief of Police receives all formal complaints, reviews them, logs them into the IA log, and assigns the investigation to an investigator.
- The complainant will receive a letter from the Chief of Police regarding the progress of the investigation.
- Although it is impossible to estimate how long the investigation will take, the complainant is advised they can expect a report as to the outcome of the investigation in about two weeks.
- All officers with knowledge of the incident will be interviewed and any identified witnesses.
- A report will then be prepared with conclusions and recommendations.
- The Chief of Police will review the investigation report to determine if any rule, policy, or regulation has been violated. If it is determined that a violation has occurred, it will be the decision of the Chief of Police as to the discipline that will be administered.

THE FINDINGS

The results of a complaint are called "findings." There are four (4) possible findings:

- **Sustained** – The complaint has been supported: The officer(s) involved acted improperly and may be disciplined.
- **Unfounded** – The investigation found no basis to the complaint filed.
- **Exonerated** – The police officer(s) involved acted properly and will not be disciplined; or

- **Not sustained** – There was insufficient evidence to prove the complaint true or false and no further action will be taken.

The Chief of Police will decide on a finding after the complaint has been reviewed and will inform the complainant through an official letter of the final decision.

A COMMITMENT TO RESPOND TO THE NEEDS OF THE COMMUNITY

The Shavano Park Police Department has made a commitment to its citizens regarding the following:

1. The department shall accept complaints from anyone who believes he or she has been stopped or searched based on racial, ethnic, or national origin profiling. No person shall be discouraged, intimidated, or coerced from filing a complaint nor discriminated against because he or she filed such a complaint.
2. Any employee who receives an allegation of racial profiling, including the officer who initiated the stop, shall direct the complainant to a supervisor or offer to provide them with a formal complaint packet. Any employee contacted shall provide any person with a copy of a complaint form or the department process for filing a complaint. All employees will report any allegation of racial profiling to their superiors before the end of their shift.
3. A complaint shall be investigated thoroughly and timely. All complaints will be acknowledged in writing to the initiator, who will receive a disposition regarding said complaint within a reasonable period of time. The investigation shall be reduced to writing, and any reviewer's comments or conclusions shall be filed with the chief. When applicable, findings and/or suggestions for disciplinary action, retraining, or changes in policy shall be filed with the chief.
4. If a racial profiling complaint is sustained against an officer, it will result in appropriate corrective and/or disciplinary action, up to and including indefinite suspension (termination).
5. If there is a departmental video or audio recording of the events upon which a complaint of racial profiling is based, upon commencement of an investigation by this department into the complaint and written request of the officer made the subject of the complaint, this department shall promptly provide a copy of the recording to that officer.

Corrective Action

It is the policy of the Shavano Park Police Department that any officer who, after an internal investigation, has been found guilty of engaging in racial profiling, that one of the following series of disciplinary measures is taken (as per the recommendation of the Chief of Police):

1. The officer is retrained in racial sensitivity issues.
2. The officer is suspended and, as a condition of further involvement with the police department, is required to undergo racial sensitivity training.
3. Officer is indefinitely suspended (terminated).

Data on Corrective Action

No public complaints were made alleging racial profiling by any member of the Shavano Park Police Department during the 2024 reporting period. There were no internal reports made to the Chief of Police by members of the Shavano Park Police Department alleging racial profiling by another member of the Shavano Park Police Department during the 2024 reporting period.

Training

In compliance with the Texas Racial Profiling Law, the Shavano Park Police Department required that all its officers adhere to all Texas Commission on Law Enforcement Officers (TCOLE) training and the Law Enforcement Management Institute of Texas (LEMIT) requirements as mandated by law.

All officers from the Shavano Park Police Department have completed a TCOLE training and education program on racial profiling, as required by law, by 08/31/02 or will have completed the required training not later than the second anniversary of the date the officer is licensed under Chapter 1701 of the Texas Occupations Code, or the date the officer applies for an intermediate proficiency certificate, whichever date is earlier. A person who, on September 1, 2001, held a TCOLE intermediate proficiency certificate or held a peace officer license issued by TCOLE for at least two years will have completed a TCOLE training and education program on racial profiling not later than September 1, 2003. **The department has met all training requirements mandated by law.**

The Chief of Police attended the Law Enforcement Management Institute of Texas program on racial profiling as part of the initial training and continued education for such an appointment. This fulfills the training requirement specified in the Education Code (96.641) of the Texas Racial Profiling training law.

Checklist

The following requirements must be met by all law enforcement agencies in the State of Texas:

- Clearly defined act of actions that constitute racial profiling
- Statement indicating prohibition of any peace officer employed by the Shavano Park Police Department from engaging in racial profiling
- Implement a process by which an individual may file a complaint regarding racial profiling violations; Provide public education related to the complaint process
- Adopt a policy on standards for reviewing video and audio documentation of traffic stops.
- Implement disciplinary guidelines for officers found in violation of the Texas Racial Profiling Law

- Collect required data in compliance with Senate Bill No. 1849 (Sandra Bland Act) and the Texas Code of Criminal Procedure
- Produce an annual report on police contacts by March 1, 2025. As a part of this requirement, the annual report is presented to the governing body of Shavano Park, and a required data report is provided to the Texas Commission on Law Enforcement (TCOLE) before March 1, 2025.
- The required data report was submitted to TCOLE and accepted on January 14, 2025.
- The required annual report was included as a consent agenda item presented to the Shavano Park City Council at a regularly scheduled City Council meeting on January 27, 2025.

The Shavano Park Police Department has complied with all Texas Racial Profiling Law requirements.

Racial Profiling Report | Full

EXHIBIT #1

Agency Name: SHAVANO PARK POLICE DEPARTMENT
Reporting Date: 01/14/2025
TCOLE Agency Number: 029220

Chief Administrator: GENE E. FOX

Agency Contact Information:
Phone: (210) 492-9248
Email: gfox@shavanopark.org

Mailing Address:
900 SADDLETREE CT
SHAVANO PARK, TX 78231-1523

This Agency filed a full report

SHAVANO PARK POLICE DEPARTMENT has adopted a detailed written policy on racial profiling. Our policy:

- 1) clearly defines acts constituting racial profiling;
- 2) strictly prohibits peace officers employed by the SHAVANO PARK POLICE DEPARTMENT from engaging in racial profiling;
- 3) implements a process by which an individual may file a complaint with the SHAVANO PARK POLICE DEPARTMENT if the individual believes that a peace officer employed by the SHAVANO PARK POLICE DEPARTMENT has engaged in racial profiling with respect to the individual;
- 4) provides public education relating to the agency's complaint process;
- 5) requires appropriate corrective action to be taken against a peace officer employed by the SHAVANO PARK POLICE DEPARTMENT who, after an investigation, is shown to have engaged in racial profiling in violation of the SHAVANO PARK POLICE DEPARTMENT policy;
- 6) requires collection of information relating to motor vehicle stops in which a warning or citation is issued and to arrests made as a result of those stops, including information relating to:
 - a. the race or ethnicity of the individual detained;
 - b. whether a search was conducted and, if so, whether the individual detained consented to the search;
 - c. whether the peace officer knew the race or ethnicity of the individual detained before detaining that individual;
 - d. whether the peace officer used physical force that resulted in bodily injury during the stop;
 - e. the location of the stop;
 - f. the reason for the stop.
- 7) requires the chief administrator of the agency, regardless of whether the administrator is elected, employed, or appointed, to submit an annual report of the information collected under Subdivision (6) to:
 - a. the Commission on Law Enforcement; and
 - b. the governing body of each county or municipality served by the agency, if the agency is an agency of a county, municipality, or other political subdivision of the state.

The SHAVANO PARK POLICE DEPARTMENT has satisfied the statutory data audit requirements as prescribed in

Article 2.133(c), Code of Criminal Procedure during the reporting period.

Executed by: DENNIS KELLEY
ASSISTANT CHIEF

Date: 01/14/2025

Total stops: 4959

Street address or approximate location of the stop

City street	3308
US highway	0
County road	0
State highway	1650
Private property or other	1

Was race or ethnicity known prior to stop?

Yes	2
No	4957

Race / Ethnicity

Alaska Native / American Indian	51
Asian / Pacific Islander	245
Black	520
White	2891
Hispanic / Latino	1252

Gender

Female	2016
Alaska Native / American Indian	20
Asian / Pacific Islander	86
Black	192
White	1222
Hispanic / Latino	496
Male	2943
Alaska Native / American Indian	31
Asian / Pacific Islander	159
Black	328
White	1669
Hispanic / Latino	756

Reason for stop?

Violation of law	6
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	6

Hispanic / Latino	0
Preexisting knowledge	0
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	0
Hispanic / Latino	0
Moving traffic violation	3570
Alaska Native / American Indian	42
Asian / Pacific Islander	200
Black	367
White	2078
Hispanic / Latino	883
Vehicle traffic violation	1383
Alaska Native / American Indian	9
Asian / Pacific Islander	45
Black	153
White	807
Hispanic / Latino	369
Was a search conducted?	
Yes	159
Alaska Native / American Indian	0
Asian / Pacific Islander	1
Black	25
White	62
Hispanic / Latino	71
No	4800
Alaska Native / American Indian	51
Asian / Pacific Islander	244
Black	495
White	2829
Hispanic / Latino	1181
Reason for Search?	
Consent	2
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	2

Hispanic / Latino	0		
Contraband	0		
Alaska Native / American Indian	0		
Asian / Pacific Islander	0		
Black	0		
White	0		
Hispanic / Latino	0		
Probable	14		
Alaska Native / American Indian	0		
Asian / Pacific Islander	0		
Black	2		
White	10		
Hispanic / Latino	2		
Inventory	135		
Alaska Native / American Indian	0		
Asian / Pacific Islander	1		
Black	21		
White	46		
Hispanic / Latino	67		
Incident to arrest	8		
Alaska Native / American Indian	0		
Asian / Pacific Islander	0		
Black	2		
White	4		
Hispanic / Latino	2		
Was Contraband discovered?			
Yes	34	Did the finding result in arrest?	
		(total should equal previous column)	
Alaska Native / American Indian	0	Yes 0	No 0
Asian / Pacific Islander	0	Yes 0	No 0
Black	5	Yes 2	No 3
White	21	Yes 2	No 19
Hispanic / Latino	8	Yes 0	No 8
No	125		
Alaska Native / American Indian	0		
Asian / Pacific Islander	1		
Black	20		
White	41		
Hispanic / Latino	63		

Description of contraband	
Drugs	22
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	3
White	14
Hispanic / Latino	5
Weapons	3
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	2
White	1
Hispanic / Latino	0
Currency	0
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	0
Hispanic / Latino	0
Alcohol	0
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	0
Hispanic / Latino	0
Stolen property	0
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	0
Hispanic / Latino	0
Other	8
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	5
Hispanic / Latino	3
Result of the stop	
Verbal warning	0

Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	0
Hispanic / Latino	0
Written warning	3124
Alaska Native / American Indian	38
Asian / Pacific Islander	167
Black	326
White	1858
Hispanic / Latino	735
Citation	1827
Alaska Native / American Indian	13
Asian / Pacific Islander	78
Black	192
White	1030
Hispanic / Latino	514
Written warning and arrest	0
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	0
Hispanic / Latino	0
Citation and arrest	8
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	2
White	3
Hispanic / Latino	3
Arrest	0
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	0
Hispanic / Latino	0
Arrest based on	
Violation of Penal Code	4
Alaska Native / American Indian	0
Asian / Pacific Islander	0

Black	2
White	2
Hispanic / Latino	0
Violation of Traffic Law	2
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	0
Hispanic / Latino	2
Violation of City Ordinance	0
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	0
Hispanic / Latino	0
Outstanding Warrant	2
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	1
Hispanic / Latino	1

Was physical force resulting in bodily injury used during stop?

Yes	1
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	1
White	0
Hispanic / Latino	0
Resulting in Bodily Injury To:	
Suspect	0
Officer	0
Both	0
No	4958
Alaska Native / American Indian	51
Asian / Pacific Islander	245
Black	519
White	2891
Hispanic / Latino	1252

Number of complaints of racial profiling

Total	0
Resulted in disciplinary action	0
Did not result in disciplinary action	0

Comparative Analysis

Use TCOLE's auto generated analysis	<input checked="" type="checkbox"/>
Use Department's submitted analysis	<input type="checkbox"/>

Optional Narrative

N/A

Submitted electronically to the



The Texas Commission on Law Enforcement

Racial Profiling Analysis Report

EXHIBIT #2

SHAVANO PARK POLICE DEPARTMENT

01. Total Traffic Stops:	4959	
02. Location of Stop:		
a. City Street	3308	66.71%
b. US Highway	0	0.00%
c. County Road	0	0.00%
d. State Highway	1650	33.27%
e. Private Property or Other	1	0.02%
03. Was Race known prior to Stop:		
a. NO	4957	99.96%
b. YES	2	0.04%
04. Race or Ethnicity:		
a. Alaska/ Native American/ Indian	51	1.03%
b. Asian/ Pacific Islander	245	4.94%
c. Black	520	10.49%
d. White	2891	58.30%
e. Hispanic/ Latino	1252	25.25%
05. Gender:		
a. Female	2016	40.65%
i. Alaska/ Native American/ Indian	20	0.40%
ii. Asian/ Pacific Islander	86	1.73%
iii. Black	192	3.87%
iv. White	1222	24.64%
v. Hispanic/ Latino	496	10.00%
b. Male	2943	59.35%
i. Alaska/ Native American/ Indian	31	0.63%
ii. Asian/ Pacific Islander	159	3.21%
iii. Black	328	6.61%
iv. White	1669	33.66%
v. Hispanic/ Latino	756	15.25%
06. Reason for Stop:		
a. Violation of Law	6	0.12%
i. Alaska/ Native American/ Indian	0	0.00%
ii. Asian/ Pacific Islander	0	0.00%

Racial Profiling Analysis Report

iii. Black	0	0.00%
iv. White	6	100.00%
v. Hispanic/ Latino	0	0.00%
b. Pre-Existing Knowledge	0	0.00%
i. Alaska/ Native American/ Indian	0	
ii. Asian/ Pacific Islander	0	
iii. Black	0	
iv. White	0	
v. Hispanic/ Latino	0	
c. Moving Traffic Violation	3570	71.99%
i. Alaska/ Native American/ Indian	42	1.18%
ii. Asian/ Pacific Islander	200	5.60%
iii. Black	367	10.28%
iv. White	2078	58.21%
v. Hispanic/ Latino	883	24.73%
d. Vehicle Traffic Violation	1383	27.89%
i. Alaska/ Native American/ Indian	9	0.65%
ii. Asian/ Pacific Islander	45	3.25%
iii. Black	153	11.06%
iv. White	807	58.35%
v. Hispanic/ Latino	369	26.68%
07. Was a Search Conducted:		
a. NO	4800	96.79%
i. Alaska/ Native American/ Indian	51	1.06%
ii. Asian/ Pacific Islander	244	5.08%
iii. Black	495	10.31%
iv. White	2829	58.94%
v. Hispanic/ Latino	1181	24.60%
b. YES	159	3.21%
i. Alaska/ Native American/ Indian	0	0.00%
ii. Asian/ Pacific Islander	1	0.63%
iii. Black	25	15.72%
iv. White	62	38.99%
v. Hispanic/ Latino	71	44.65%
08. Reason for Search:		
a. Consent	2	0.04%

Racial Profiling Analysis Report

i. Alaska/ Native American/ Indian	0	0.00%
ii. Asian/ Pacific Islander	0	0.00%
iii. Black	0	0.00%
iv. White	2	100.00%
v. Hispanic/ Latino	0	0.00%
b. Contraband in Plain View	0	0.00%
i. Alaska/ Native American/ Indian	0	
ii. Asian/ Pacific Islander	0	
iii. Black	0	
iv. White	0	
v. Hispanic/ Latino	0	
c. Probable Cause	14	0.28%
ii. Alaska/ Native American/ Indian	0	0.00%
i. Asian/ Pacific Islander	0	0.00%
iii. Black	2	14.29%
iv. White	10	71.43%
v. Hispanic/ Latino	2	14.29%
d. Inventory	135	2.72%
i. Alaska/ Native American/ Indian	0	0.00%
ii. Asian/ Pacific Islander	1	0.74%
iii. Black	21	15.56%
iv. White	46	34.07%
v. Hispanic/ Latino	67	49.63%
e. Incident to Arrest	8	0.16%
i. Alaska/ Native American/ Indian	0	0.00%
ii. Asian/ Pacific Islander	0	0.00%
iii. Black	2	25.00%
iv. White	4	50.00%
v. Hispanic/ Latino	2	25.00%
09. Was Contraband Discovered:		
YES	34	0.69%
i. Alaska/ Native American/ Indian	0	0.00%
Finding resulted in arrest - YES	0	
Finding resulted in arrest - NO	0	
ii. Asian/ Pacific Islander	0	0.00%
Finding resulted in arrest - YES	0	
Finding resulted in arrest - NO	0	
iii. Black	5	14.71%

Racial Profiling Analysis Report

Finding resulted in arrest - YES	2	
Finding resulted in arrest - NO	3	
iv. White	21	61.76%
Finding resulted in arrest - YES	2	
Finding resulted in arrest - NO	19	
v. Hispanic/ Latino	8	23.53%
Finding resulted in arrest - YES	0	
Finding resulted in arrest - NO	8	
b. NO	125	2.52%
i. Alaska/ Native American/ Indian	0	0.00%
i. Asian/ Pacific Islander	1	0.80%
iii. Black	20	16.00%
iv. White	41	32.80%
v. Hispanic/ Latino	63	50.40%
10. Description of Contraband:		
a. Drugs	22	0.44%
i. Alaska/ Native American/ Indian	0	0.00%
ii. Asian/ Pacific Islander	0	0.00%
iii. Black	3	13.64%
iv. White	14	63.64%
v. Hispanic/ Latino	5	22.73%
b. Currency	0	0.00%
i. Alaska/ Native American/ Indian	0	
ii. Asian/ Pacific Islander	0	
iii. Black	0	
iv. White	0	
v. Hispanic/ Latino	0	
c. Weapons	3	0.06%
i. Alaska/ Native American/ Indian	0	0.00%
ii. Asian/ Pacific Islander	0	0.00%
iii. Black	2	66.67%
iv. White	1	33.33%
v. Hispanic/ Latino	0	0.00%
d. Alcohol	0	0.00%
i. Alaska/ Native American/ Indian	0	
ii. Asian/ Pacific Islander	0	
iii. Black	0	
iv. White	0	

Racial Profiling Analysis Report

v. Hispanic/ Latino	0	
e. Stolen Property	0	0.00%
i. Alaska/ Native American/ Indian	0	
ii. Asian/ Pacific Islander	0	
iii. Black	0	
iv. White	0	
v. Hispanic/ Latino	0	
f. Other	8	0.16%
i. Alaska/ Native American/ Indian	0	0.00%
i. Asian/ Pacific Islander	0	0.00%
iii. Black	0	0.00%
iv. White	5	62.50%
v. Hispanic/ Latino	3	37.50%
11. Result of Stop:		
a. Verbal Warning	0	0.00%
i. Alaska/ Native American/ Indian	0	
ii. Asian/ Pacific Islander	0	
iii. Black	0	
iv. White	0	
v. Hispanic/ Latino	0	
b. Written Warning	3124	63.00%
i. Alaska/ Native American/ Indian	38	1.22%
ii. Asian/ Pacific Islander	167	5.35%
iii. Black	326	10.44%
iv. White	1858	59.48%
v. Hispanic/ Latino	735	23.53%
c. Citation	1827	36.84%
i. Alaska/ Native American/ Indian	13	0.71%
ii. Asian/ Pacific Islander	78	4.27%
iii. Black	192	10.51%
iv. White	1030	56.38%
v. Hispanic/ Latino	514	28.13%
d. Written Warning and Arrest	0	0.00%
i. Alaska/ Native American/ Indian	0	
ii. Asian/ Pacific Islander	0	
iii. Black	0	
iv. White	0	
v. Hispanic/ Latino	0	

Racial Profiling Analysis Report

e. Citation and Arrest	8	0.16%
i. Alaska/ Native American/ Indian	0	0.00%
ii. Asian/ Pacific Islander	0	0.00%
iii. Black	2	25.00%
iv. White	3	37.50%
v. Hispanic/ Latino	3	37.50%
f. Arrest	0	0.00%
i. Alaska/ Native American/ Indian	0	
ii. Asian/ Pacific Islander	0	
iii. Black	0	
iv. White	0	
v. Hispanic/ Latino	0	
12. Arrest Based On:		
a. Violation of Penal Code	4	0.08%
i. Alaska/ Native American/ Indian	0	0.00%
ii. Asian/ Pacific Islander	0	0.00%
iii. Black	2	50.00%
iv. White	2	50.00%
v. Hispanic/ Latino	0	0.00%
b. Violation of Traffic Law	2	0.04%
i. Alaska/ Native American/ Indian	0	0.00%
ii. Asian/ Pacific Islander	0	0.00%
iii. Black	0	0.00%
iv. White	0	0.00%
v. Hispanic/ Latino	2	100.00%
c. Violation of City Ordinance	0	0.00%
i. Alaska/ Native American/ Indian	0	
ii. Asian/ Pacific Islander	0	
iii. Black	0	
iv. White	0	
v. Hispanic/ Latino	0	
d. Outstanding Warrant	2	0.04%
i. Alaska/ Native American/ Indian	0	0.00%
ii. Asian/ Pacific Islander	0	0.00%
iii. Black	0	0.00%
iv. White	1	50.00%
v. Hispanic/ Latino	1	50.00%

Racial Profiling Analysis Report

13. Was Physical Force Used:

a. NO	4958	99.98%
i. Alaska/ Native American/ Indian	51	1.03%
ii. Asian/ Pacific Islander	245	4.94%
iii. Black	519	10.47%
iv. White	2891	58.31%
v. Hispanic/ Latino	1252	25.25%
b. YES	1	0.02%
i. Alaska/ Native American/ Indian	0	0.00%
ii. Asian/ Pacific Islander	0	0.00%
iii. Black	1	100.00%
iv. White	0	0.00%
v. Hispanic/ Latino	0	0.00%
b 1. YES: Physical Force Resulting in Bodily Injury to Suspect	0	0.00%
b 2. YES: Physical Force Resulting in Bodily Injury to Officer	0	0.00%
b 3. YES: Physical Force Resulting in Bodily Injury to Both	0	0.00%

14. Total Number of Racial Profiling Complaints Received:

0

REPORT DATE COMPILED 01/14/2025

**SHAVANO PARK POLICE DEPARTMENT
2024 Racial Profiling Report/Audit
Exhibit #3**

Census Comparisons (2019 Census Report)

Race/Ethnicity	Shavano Park	San Antonio	Bexar County
2019 Census Population	3,979	1,547,253	2,003,554
White	68.9%	24.7%	27.1%
Black	1.4%	7.0%	8.6%
Hispanic	20.5%	64.2%	60.7%
Asian	6.0%	2.9%	3.5%
Native American/Alaskan	0.1%	0.8%	1.2%

NOTE: Columns may not equal 100% due to persons claiming multiple races are not counted for this report.

*does not include Hispanic or Latino

** includes Native Hawaiian and other Pacific Islander

Source: 2019 U.S. Census website
City-Data website (2019 data)


**SHAVANO PARK POLICE DEPARTMENT
2024 Racial Profiling Report/Audit
Exhibit #4**

**Census (2019) Comparisons to Police Activities
Period: 01/01/2024 – 12/31/2024**

2024 SPPD Contacts			2019 Census Data					
			Shavano Park 3,979		San Antonio 1,547,253		Bexar County 2,003,554	
#	%	%	+ or (-)	%	+ or (-)	%	+ or (-)	
Black	520	10.5%	1.4	9.1%	7.0	3.5%	8.6	1.9%
Asian	245	4.9%	6.0	(-) 1.1%	2.9	2.0%	3.5	1.4%
White	2,891	58.3%	68.9	(-) 10.6%	24.7	33.6%	27.1	31.2%
Native American	51	1.0%	0.1	0.9%	0.8	0.2%	1.2	49.8%
Hispanic	1,252	25.3%	20.5	(-) 4.8%	64.2	(-) 38.9%	60.7	(-) 35.4%

Total Contacts 4,959

Exhibit #5

	SHAVANO PARK POLICE DEPARTMENT	
	Policy 2.2 Bias Based Policing	
	Effective Date: January 5, 2022	Replaces: 11/03/2017
	Approved:	<u>Gene Fox</u> Chief of Police
	Reference: TBP 2.01	

I. POLICY

We are committed to a respect for constitutional rights in the performance of our duties. Our success is based on the respect we give to our communities, and the respect members of the community observe toward law enforcement. To this end, we shall exercise our sworn duties, responsibilities, and obligations in a manner that does not discriminate on the basis of race, sex, gender, sexual orientation, national origin, ethnicity, age, or religion. Respect for diversity and equitable enforcement of the law are essential to our mission.

All enforcement actions shall be based on the standards of reasonable suspicion or probable cause as required by the Fourth Amendment to the U. S. Constitution and by statutory authority. In all enforcement decisions, officers shall be able to articulate specific facts, circumstances, and conclusions that support probable cause or reasonable suspicion for arrests, searches, seizures, and stops of individuals. Officers shall not stop, detain, arrest, search, or attempt to search anyone based solely upon the person's race, ethnic background, gender, sexual orientation, religion, economic status, age, cultural group, or any other identifiable group.

All departmental orders are informed and guided by this directive. Nothing in this order limits non-enforcement consensual contacts between officers and the public.

II. PURPOSE

The purpose of this order is to inform officers that bias-based policing is prohibited by the department. Additionally, this order will assist officers in identifying key contexts in which bias may influence these actions, and emphasize the importance of the constitutional guidelines within which we operate.

III. DEFINITIONS

Most of the following terms appear in this order. In any case, these terms appear in the larger public discourse about alleged biased enforcement behavior and in other orders. These definitions are intended to facilitate on-going discussion and analysis of our enforcement practices.

- A. Bias: Prejudice or partiality which may be based on preconceived ideas, a person's upbringing, culture, experience, or education.
- B. Biased-based policing: Stopping, detaining, searching, or attempting to search, or using force against a person based upon his or her race, ethnic background, gender, sexual orientation, religion, economic status, age, cultural group, or any other identifiable group.
- C. Ethnicity: A cluster of characteristics which may include race but also cultural characteristics or traits which are shared by a group with a common experience or history.
- D. Gender: Unlike sex, a psychological classification based on cultural characteristics or traits.
- E. Motor vehicle: A vehicle that is self-propelled.
- F. Motor vehicle stop: An occasion in which a peace officer stops a motor vehicle for an alleged violation of a law or ordinance.
- G. Probable cause: Specific facts and circumstances within an officer's knowledge that would lead a reasonable officer to believe that a specific offense has been or is being committed, and that the suspect has committed it. Probable cause will be determined by the courts reviewing the totality of the circumstances surrounding the arrest or search from an objective point of view.
- H. Race: A category of people of a particular decent, including White, Black, Hispanic or Latino, Asian or Pacific Islander, or Alaskan or American Indian descent. As distinct from ethnicity, race only refers to physical characteristics sufficiently distinctive to group people under a classification.
- I. Racial profiling: A law-enforcement initiated action based on an individual's race, ethnicity, or national origin rather than on the individual's behavior or on information identifying the individual as having engaged in criminal activity.
- J. Reasonable suspicion: Specific facts and circumstances that would lead a reasonable officer to believe criminal activity is afoot and the person to be detained is somehow involved. Reasonable suspicion will be determined by the courts reviewing the totality of the circumstances surrounding the detention from an objective point of view.
- K. Sex: A biological classification, male or female, based on physical and genetic characteristics.
- L. Stop: An investigative detention of a person for a brief period of time, based on reasonable suspicion.

IV. PROCEDURES

A. General Responsibilities

1. Officers are prohibited from engaging in bias-based profiling or stopping, detaining, searching, arresting, or taking any enforcement action including seizure or forfeiture activities, against any person based solely on the person's race, ethnic background, gender, sexual orientation, religion, economic status, age, cultural group, or any other identifiable group. These characteristics, however, may form part of reasonable suspicion or probable cause when officers are seeking a suspect with one or more of these attributes. (TBP: 2.01)
2. Investigative detentions, motor vehicle stops, arrests, searches, and property seizures by officers will be based on a standard of reasonable suspicion or probable cause in accordance with the Fourth Amendment of the U.S. Constitution. Officers must be able to articulate specific facts and circumstances that support reasonable suspicion or probable cause for investigative detentions, motor vehicle stops, subject stops, arrests, nonconsensual searches, and property seizures. Except as provided in number 3 below, officers shall not consider race/ethnicity in establishing either reasonable suspicion or probable cause. Similarly, except as provided below, officers shall not consider race/ethnicity in deciding to initiate even those nonconsensual encounters that do not amount to legal detentions or to request consent to search.
3. Officers may take into account the reported race or ethnicity of a specific suspect or suspects based on trustworthy, locally relevant information that links a person or persons of a specific race/ethnicity to a particular unlawful incident(s). Race/ethnicity can never be used as the sole basis for probable cause or reasonable suspicion. Except as provided above, reasonable suspicion or probable cause shall form the basis for any enforcement actions or decisions. Individuals shall be subjected to stops, seizures, or detentions only upon reasonable suspicion that they have committed, are committing, or are about to commit an offense. Officers shall document the elements of reasonable suspicion and probable cause in appropriate reports.
4. Officers shall observe all constitutional safeguards and shall respect the constitutional rights of all persons.
 - a. As motor vehicle stops furnish a primary source of bias-related complaints, officers shall have a firm understanding of the warrantless searches allowed by law, particularly the use of consent. How the officer disengages from a motor vehicle stop may be crucial to a person's perception of fairness or discrimination.
 - b. Officers shall not use the refusal or lack of cooperation to justify a search of the person or vehicle or a prolonged detention once reasonable suspicion has been dispelled.

5. All personnel shall treat everyone with the same courtesy and respect that they would have others observe to department personnel. To this end, personnel are reminded that the exercise of courtesy and respect engenders a future willingness to cooperate with law enforcement.
 - a. Personnel shall facilitate an individual's access to other governmental services whenever possible, and shall actively provide referrals to other appropriate agencies.
 - b. All personnel shall courteously accept, document, and forward to the Chief of Police any complaints made by an individual against the department. Furthermore, officers shall provide information on the complaint process and shall give copies of "Citizen Complaint Procedures" when requested or when appropriate.
6. When feasible, personnel shall offer explanations of the reasons for enforcement actions or other decisions that bear on the individual's well-being unless the explanation would undermine an investigation or jeopardize an officer's safety. When concluding an encounter, personnel shall thank him or her for cooperating.
7. When feasible, all personnel shall identify themselves by name. When a person requests the information, personnel shall give their departmental identification number, name of the immediate supervisor, or any other reasonable information.
8. All personnel are accountable for their actions. Personnel shall justify their actions when required.

B. Supervisory Responsibilities

1. Supervisors shall be held accountable for the observance of constitutional safeguards during the performance of their duties and those of their subordinates. Supervisors shall identify and correct instances of bias in the work of their subordinates.
2. Supervisors shall use the disciplinary mechanisms of the department to ensure compliance with this order and the constitutional requirements of law enforcement.
3. Supervisors shall be mindful that in accounting for the actions and performance of subordinates, supervisors are critical to maintaining community trust in law enforcement. Supervisors shall continually reinforce the ethic of impartial enforcement of the laws, and shall ensure that personnel, by their actions, maintain the community's trust in law enforcement.
4. Supervisors are reminded that biased enforcement of the law engenders not only mistrust of law enforcement, but increases safety risks to personnel as

well as exposing the employee(s) and department to liability.

5. Supervisors shall conduct a quarterly analysis of motor vehicle stops conducted by members of their shift. The analysis will evaluate motor vehicle stop data to determine if any member is engaging in racial profiling or bias-based policing practices. If racial profiling or bias-based policing is suspected, the supervisor shall immediately forward supporting documentation to the Chief of Police through his or her chain-of-command.
6. Supervisors shall be held accountable for repeated instances of biased enforcement of their subordinates if the supervisor knew, or should have known, of the subordinate's actions.
7. Supervisors shall ensure that all enforcement actions are duly documented per departmental policy. Supervisors shall ensure that all reports show adequate documentation of reasonable suspicion and probable cause, if applicable. Any enforcement action that begins as a consensual encounter will also have the circumstances of the initial encounter documented.
8. Supervisors shall facilitate the filing of any complaints about law-enforcement service.
9. Supervisors will randomly review at least three video recordings per officer (either body camera and/or in-car camera video) per quarter. For this policy a "quarter" is defined as a 3-month period of time. Supervisors are not required to watch each incident of an entire shift; however, reviewing the footage in a manner intended to gain an understanding of that officer's performance and adherence to policy and law is required. Supervisors will document the random review of the video on the "BWC/In-Car Video Supervisory Review Log" form and any violations of policy or law will be addressed through the use of existing internal affairs policy. (TBP: 2.01)
10. Section 8 above applies only to first-line uniformed officers and their immediate supervisors. In the absence of a first-line supervisor this responsibility will move to the Patrol Captain.

C. Disciplinary Consequences

Actions prohibited by this order shall be cause for disciplinary action, up to and including dismissal.

D. Training (TBP: 2.01)

1. Sworn officers shall complete all training required by state law regarding bias-based profiling.
2. All personnel will review and acknowledge racial profiling and bias-based policing policies every year.

V. COMPLIMENTS AND COMPLAINTS


- A. The department shall publish citizen compliment and complaint procedure pamphlets and make them available at the municipal complex and on the City website. The department shall also publish its bias-based profiling policy on the website.
- B. Any individual who is issued a ticket, citation, or warning as a result of a motor vehicle stop shall be provided with the compliment and complaint process, including providing the telephone number, mailing address, e-mail address, and city website URL to make a compliment or complaint with respect to each ticket, citation, or warning issued.
- C. The department shall accept complaints from any person who believes he or she has been stopped or searched based on racial, ethnic, or national origin profiling. No person shall be discouraged, intimidated, or coerced from filing a complaint, nor discriminated against because he or she filed such a complaint.
- D. Any employee who receives an allegation of racial profiling, including the officer who initiated the stop, shall direct the complainant to a supervisor or offer to provide them with a formal complaint packet. Any employee contacted shall provide to any person a copy of a complaint form or the department process for filing a complaint. All employees will immediately report any allegation of racial profiling to their superior.
- E. Investigation of a complaint, in accordance with Policy 2.4 (Internal Investigations), shall be conducted thoroughly and in a timely manner. All complaints will be acknowledged in writing to the complainant, who will receive disposition regarding said complaint within a reasonable amount of time. The investigation shall be reduced to writing and any reviewer's comments or conclusions shall be filed with the Chief of Police. When applicable, findings and/or suggestions for disciplinary action, re-training, or changes in policy shall be submitted to the Chief of Police.
- F. If a racial profiling complaint is sustained against an officer, it will result in appropriate corrective and/or disciplinary action, up to and including termination. One of the following series of disciplinary measures is taken:
 1. Officer is retrained in racial sensitivity issues
 2. Officer is suspended and as a condition of further involvement with the Police Department is required to undergo racial sensitivity training

3. Officer is otherwise disciplined or terminated in accordance to Department and/or City policies and procedures
- G. If there is a departmental video or audio recording of the events upon which a complaint of racial profiling is based, upon commencement of the investigation into the complaint and written request of the officer made subject of the complaint, the Department shall promptly provide a copy of the recording to that officer.

VI. RECORD KEEPING

- A. The department will maintain all required records on motor vehicle stops when a ticket, citation, or warning is issued, or where an arrest is made subsequent to a motor vehicle stop.
- B. The information collected above will be reported to the city council annually in compliance with the Texas Racial Profiling Law.
- C. The information will also be reported to Texas Commission on Law Enforcement in the required format.

Exhibit #6

	SHAVANO PARK POLICE DEPARTMENT	
	Policy 2.4 Internal Investigations	
	Effective Date: January 19, 2022	Replaces: 05/18/2017
	Approved:	Gene Fox Chief of Police
	Reference: TBP 2.04, 2.05, 2.06, 2.07, 2.08, 2.09, 2.10 and 2.14	

I. POLICY

The image of the Shavano Park Police Department depends on the personal and professional integrity, training, and discipline of all agency employees. Public confidence and trust is determined by the quality of the internal investigative response to allegations of misconduct by the agency or its employees. The Department must competently and professionally investigate all allegations of misfeasance, malfeasance, nonfeasance by employees and complaints bearing on the Department's response to community needs.

It is the policy of the Shavano Park Police Department to receive, investigate, and conclude citizen complaints, including anonymous complaints, against the agency or our employees in a timely manner. This should always be done in a professional, courteous, and respectful manner. The agency, employees, and citizens all benefit from an honest, open, and objective policy for the reception and adjudication of complaints. While this administration is committed to maintaining a professionally trained and disciplined police department, the administration shall always observe an employee's constitutional rights in regards to allegations of employee misconduct.

The Chief of Police shall be responsible for the internal investigative function. Therefore, the Chief of Police shall be informed in writing, of formal complaints against the agency or employees. Because of the sensitivity and impact of the credibility of the Police Department, investigators assigned by the Chief of Police to investigate internal affairs complaints shall report their investigative findings *directly* to the Chief of Police.

The goal of any complaint-processing policy is *fairness and truthfulness*. This applies equally to the complainant, accused employee, agency, as well as, the community. Nothing in this policy changes an employee's 'at will' status with this agency or the city.

II. PURPOSE

The purpose of this policy is to provide procedures regarding the internal (affairs) investigation function, including receiving, investigating, and concluding complaints against department personnel.

III. DEFINITIONS

- A. Administrative Review: A documented review of an incident or occurrence prepared by or for the Chief of Police or designee. The review should indicate whether policy, training, equipment, or disciplinary issues should be addressed.
- B. Compelled Interview: An involuntary employee interview, whereby the employee is compelled to respond to job related questions, or face disciplinary sanctions, including dismissal.
- C. Complaint: An allegation of misconduct, violation of law or agency directives, against any member of the Department. This does not include a complainant's misunderstanding or disagreement with the application of law or agency policies.
- D. Conclusion of Fact: Final determination about allegations based on investigative activities. Classifications of investigative findings may include exonerated, sustained, not sustained, unfounded, and policy failure.
- E. Criminal Investigation: An inquiry concerning suspected criminal behavior for the purpose of identifying offenders or gathering evidence to assist the prosecution of alleged offenders.
- F. Discipline: A method of training or developing any employee by proper supervision and instruction. Discipline may be positive or negative.
- G. Disciplinary Action: Punitive measures taken against an employee as the result of a complaint of one or more violations which have been sustained by the administrative investigation, including verbal or written reprimands, suspension, demotion, and/or termination.
- H. Garrity v. New Jersey (1967): A landmark decision by the U. S. Supreme Court regarding a police officer's constitutional right to self-incrimination under the 14th Amendment, which concluded "that police officers are not relegated to a watered-down version of constitutional rights".
- I. Grievance: Formal request in writing to resolve differences in identified matters due to actual or supposed circumstances regarded as just cause for protest.
- J. Internal Affairs Investigation: A formal, detailed investigation of alleged misconduct, violation of law or agency directives.
- K. Public Information Act: The Public Information Act, as contained in Chapter 552 of the Texas Government Code, gives the public access to government records. The employee may not ask why a person wants the information. While all government records are subject to the Public Information Act, certain exceptions may apply to the disclosure of the information, such as the law enforcement exception.
- L. Substantial Evidence: Substantial evidence is defined as such evidence that a

reasonable person might accept as adequate to support a conclusion of fact. It is that quality of evidence necessary for a court to affirm an administrative decision.

IV. GOAL AND OBJECTIVES

- A. The goal of the internal investigations process is to instill and maintain public confidence in the Shavano Park Police Department, while ensuring fairness. This is accomplished through the following goals:
1. To ensure the integrity of the Police Department through a standardized process of investigation.
 2. To establish a fair, impartial, objective, and legal handling of internal investigations:
 - a. Employee should fully understand that they are held responsible for proper conduct under a program that provides them adequate safeguards.
 - b. Public recognition that citizen's complaints are taken seriously by this administration and will be investigated thoroughly. If warranted, appropriate corrective action will be taken.
 3. To provide citizens the opportunity to lodge complaints and obtain information regarding the process of the investigation, while maintaining open lines of communication with the community.
 4. To provide quality police service, while maintaining a professionally trained and disciplined police agency.
 5. To protect the agency and its employees against unfair or unwarranted criticism, including false or vindictive accusations.
 6. To promptly remove unsuitable personnel, who engage in serious acts of misconduct, or have demonstrated they are unfit for an assignment, rank held or police service in general.
 7. To identify and correct weakness in agency policies, equipment, and/or training.

V. PROCEDURES – GENERAL (TBP:2.04)

A. Receipt of Complaints

The Shavano Park Police Department takes all complaints of employee misconduct seriously and welcomes citizens to bring forward legitimate grievances of employee misconduct. Employees shall receive complaints courteously and respectfully, providing citizens resources or documentation of the agency complaint process.

1. A person wishing to make a formal complaint alleging employee misconduct must do so in writing, accompanied by their signature. While a notarized affidavit is preferred, a letter, fax, or e-mail may serve as notice of the complaint.
2. An internally originated complaint may be made by any supervisor or employee. The complaint must be in writing and accompanied by their signature. The notarized and/or signed affidavit will be submitted to the Chief of Police.
3. The Chief of Police may serve as the complainant, if warranted, regarding employee misconduct.

B. Notification of the Chief of Police (TBP: 2.07)

1. In the event that an agency employee is accused, arrested, or charged with a crime, or found to be under the influence of alcohol and/or drugs while on-duty, the Chief of Police shall be notified *immediately*.
2. The Chief of Police shall be notified promptly, *in writing*, of any formal complaint made against the agency or employees.

C. Complaints Requiring an Investigation

Formal complaints, alleging a violation of agency policy or law, against the agency or its employees shall be promptly investigated, including anonymous complaints, to ensure the integrity of agency operations and personnel.

1. Types of complaints to be investigated by supervisory personnel shall include routing disciplinary complaints, for example, tardiness, failure to report to duty, unprofessional conduct, rudeness, discourtesy, verbal abuse, sarcasm, neglect or inattention to duty, poor driving, or unacceptable job performance.
2. Types of complaints that require a formal internal investigation, at the direction of the Chief of Police, may include, but not limited to, allegations of incompetence, insubordination, intoxication, corruption, brutality, excessive use of force, unlawful arrests, illegal searches, breach of civil rights, sexual or other forms of illegal harassment, racial profiling, falsifying police reports, perjury, or criminal conduct. (TBP: 2.06)
3. The Chief of Police, with the approval of the City Manager, may elect to request an outside agency or firm to conduct an independent, formal internal investigation if circumstances necessitate the best interest of the individuals involved.

D. Time Limit on Internal Investigations

The impact of an internal investigation on the agency's integrity and employee morale necessitates a speedy resolution. Therefore, internal affairs complaints shall be *promptly* investigated and completed in a timely manner.

1. Unless extenuating circumstances exist, internal investigations shall be completed and any required disciplinary action taken within *30-days* of assignment. (TBP: 2.05)
2. A complete investigation is essential to the proper resolution of allegations of employee misconduct. Therefore, the Chief of Police has the authority to extend the time limit, in writing and as needed, to complete the internal investigation. (TBP: 2.05)

E. Notification to Complainant (TBP: 2.10)

The Chief of Police or designee shall be responsible to keep the complainant informed concerning the status of a complaint, including the results:

1. Provide written notification to the complainant, acknowledging receipt of the complaint.
2. Regarding extended investigations, keep the complainant informed by periodic status reports, either orally or in writing.
3. Responsible to notify the complainant of the final disposition of the investigation upon conclusion, although the degree of specificity of the notice shall be at the discretion of the Chief of Police.
4. Assure the complainant that the agency is committed to quality police service and are appreciative of their interest, concern, and cooperation.

F. Employee's Rights

Personnel complaints must comply with state law (Government Code 614.021). When employees are notified that they have become the focus of an internal investigation, the Chief of Police or designee shall issue the employee a written statement of the allegations. Police officers enjoy certain employee rights as protect by state law:

1. Persons wishing to make a formal complaint must do so in *writing*, accompanied by their signature. A notarized affidavit is preferred, but not required. A signed letter of the complaint may be sufficient.

2. A copy of a signed complaint against a law enforcement officer shall be given to the officer, within a reasonable amount of time after the complaint is filed. The employee will be instructed to respond, in writing, to the allegations.
3. *Disciplinary action* may not be taken against the officer, unless a copy of the signed complaint has been given to the officer. Sustained complaints must be based on "*finding of fact*" supporting the allegations. The employee may not be indefinitely suspended or terminated from employment, until the complaint is investigated and there is sufficient evidence to prove the allegation of misconduct.
4. Occasionally, malicious and deliberate false accusations are made against the agency or employees. To discourage false accusations, complainants should be provided a copy of the state's perjury statutes. False complaints will be prosecuted to the extent allowed by state law.
5. Employees may file an appeal of disciplinary action taken against them, in accordance with the City's grievance policy.

G. Compelled Employee Interviews

During a compelled interview, the employee will be instructed to fully cooperate with the investigation, including truthfully answering all questions relating to his/her law enforcement duties and/or the investigation. Employers have the right to expect their employees to tell the truth regarding their positions as public employees. (TBP: 2.14) *PUBLIC EMPLOYEES HAVE NO CONSTITUTIONAL RIGHT TO LIE!*

1. Upon receipt of a direct order by a supervisor, an employee may be disciplined for refusal to answer such questions, including dismissal.
 - a. The supervisor must warn the employee that refusal to answer job-related questions will constitute *insubordination*, warranting disciplinary action.
 - b. A distinction should be made between administrative and criminal investigations. Employees should be advised that their compelled statements nor evidence gained there from cannot be used against them in any criminal proceedings, but may be used in disciplinary action.
 - c. Prior to conducting a compelled interview involving criminal behavior, the assigned investigator should always consult with the Bexar County District Attorney's Office before proceeding with the internal investigation interview.

- d. If criminal, employees cannot be asked to surrender their constitutional privileges against self-incrimination. According to the U.S. Constitution, “*no person shall be compelled in any criminal case to be a witness against himself.*”
2. During compelled interviews, the employee will not be permitted to have counsel, a supervisor, or any other representative present. The 5th Amendment right to counsel does not apply to administrative matters.
3. At the discretion of the Chief of Police, the employee may also be required to submit or participate in the following specific conditions (at the agency’s expense) to further aid the administrative review:
 - a. Medical or lab examinations;
 - b. Photo lineup; and/or
 - c. Polygraph examination.

If the employee refuses to participate as ordered by the Chief of Police or designee, the employee may be subject to disciplinary action, including termination for insubordination. Any results obtained from these conditions are limited to administrative use, except as provided by law.

4. The Chief of Police may authorize reasonable searches of city property and equipment, such as employee’s desks, file cabinets, lockers, vehicles, etc. for the purpose of identifying, locating, and securing city property or evidence that may be utilized as part of the internal investigation.
5. The Chief of Police may require an employee to provide the department with a list of social media sites used by the employee and the username utilized on each site if the social media site(s) have relevance to the investigation.
6. If the focus of the investigation is criminal rather than administrative, the employee shall enjoy all constitutional rights provided by law, including the *Garrity Rule* or *Miranda Warning*.
7. This practice shall be subject to any legal requirements related to criminal allegations, including the 5th Amendment of self-incrimination, the 6th Amendment right to an attorney, and the 14th Amendment of due process.
8. If criminal allegations are involved, the Chief of Police may elect to request an outside law enforcement agency to pursue the investigation or to conduct an independent investigation, such as: (TBP: 2.06)

- a. Bexar County Sheriff's Office
 - b. Bexar County District Attorney's Office
 - c. Texas Department of Public Safety or Texas Rangers
 - d. Federal Bureau of Investigation or other federal agencies
9. All compelled interviews for administrative and criminal investigations shall be recorded in their entirety. The recording will note the time at which breaks are taken in the interview process, who requested the break, and the time at which the interview resumed.

H. Administrative Suspensions

Under certain circumstances, an employee may be relieved from duty at the discretion of the Chief of Police or designee.

1. The Chief of Police retains the authority to relieve from duty any agency employee for the best interests of the agency, including public safety or liability concerns.
2. The relief from duty may be a temporary administrative action, such as suspension with or without pay, or immediate dismissal, which is subject to the City Manager's approval.
3. If an employee refuses to submit to a test for alcohol or drug use, the Chief of Police or other officer in authority shall immediately relieve the employee from duty, *with pay*, for failure to cooperate in an administrative investigation.
4. Supervisory personnel have the authority to temporarily relieve from duty, *with pay*, any employee who is physically or psychologically unfit for duty, such as intoxication or fatigue.
 - a. When an employee is temporarily relieved from duty, the supervisor shall collect the employee's badge, employee identification card, and department issued weapons.
 - b. Whenever an employee is relieved from duty, the Chief of Police shall *immediately* be notified.
 - c. Supervisors retain the authority to discipline a subordinate for minor infractions, including verbal warnings, counseling, or remedial training. All instances of verbal warnings, employee counseling or remedial training will be documented by the

supervisor or commanding officer initiating such action. (TBP: 2.04)

I. Conclusion of Facts (TBP: 2.04)

When the investigation is completed, the Chief of Police shall be responsible to provide a written “*conclusion of fact*” for each internal investigation into allegations of employee misconduct.

1. The conclusion of the disciplinary process should provide relevant information to all participants regarding final action taken, relative to the merits of the complaint and any culpability, including any required changes in agency policies, training, and/or equipment.
2. If several violations are alleged, each charge will be addressed and adjudicated separately. The conclusion of fact shall include a formal disposition, such as:
 - a. Unfounded: Allegation is false or not supported factually.
 - b. Not Sustained: Insufficient evidence either to prove or disprove the allegation; or the case is closed due to lack of cooperation from the complainant.
 - c. Not Involved: The investigation reveals that the named employee was not involved in the incident.
 - d. Sustained: Allegation is supported by sufficient evidence that the incident did occur and the named employee did engage in misconduct.
 - e. Exonerated: The conduct complained of did occur, but the employee’s actions were lawful, proper, or justified.
3. The Chief of Police shall be responsible to initiate disciplinary process required to correct employee misconduct. Any disciplinary action should be based upon violation of agency or city policies, state, and/or federal laws.
4. The City Attorney or Texas Municipal League’s legal department may be consulted regarding any employee decisions that might affect this directive.

J. Types of Disciplinary Actions

All disciplinary action will be based on *substantial* evidence. “Proof beyond a reasonable doubt” or “preponderance of evidence” is not required.

1. Minor infractions may be corrected by a verbal warning, employee counseling, or remedial training directed to improve the employee's job performance or to correct unacceptable behavior. All instances of verbal warnings, employee counseling, or remedial training will be documented by the supervisor or commanding officer initiating such action. (TBP: 2.04)
2. Major infractions may warrant more formal types of disciplinary action, which can only be assessed by the Chief of Police, such as written reprimand, suspension, demotion, re-assignment, or termination. The issuance of a written reprimand may be accomplished by the Police Captain after consulting with the Chief of Police.
3. Disciplinary actions involving a monetary loss by the employee, such as suspension, demotion, and termination, shall be subject to an appeal to the City Manager, who has final authority. (Cross-reference with the City of Shavano Park Employee Manual, "*Grievance-Filing Procedures*")

K. Confidentiality of Investigations

All internal investigations are "*confidential*". The complaint and investigation records shall be kept secure and in compliance of Public Information Act requirements. Any employee, who violates this written directive, may be subject to disciplinary action.

1. The City of Shavano Park must respond to any subpoena for internal investigation records. However, it is the policy of the City of Shavano Park and the Shavano Park Police Department to contest all such subpoenas where frivolous grounds exist. The City Attorney should always be consulted upon receipt of any court subpoena for administrative records.
2. The Chief of Police shall maintain a log of all formal complaints against the agency or employees.
3. Internal investigation files shall be kept in a restricted, secure area as designated by the Chief of Police. These files shall be maintained in accordance with state law and city policy to protect the *confidentiality* of these records. (TBP: 2.09)
4. Access shall be restricted and available only at the approval of the Chief of Police. (TBP: 2.09)
5. The Chief of Police shall make available to the public a log of formal

complaint investigations upon receipt of a written request consistent with current Public Information Act requirements.

L. Retention

The retention and purging of internal investigation records shall be consistent with agency policy and state law, at the direction of the Chief of Police.

M. Behavioral Cause Investigations

A behavioral cause investigation is an administrative investigation which is conducted when an employee exhibits unusual or abnormal behavior which could affect his/her ability to perform their job in an acceptable of safe manner. This may either be observed behavior by the employee's supervisor or a perceived behavioral deficiency which is claimed by the employee.

1. The employee will be referred, at the City's expense, to a licensed psychologist, who will examine the employee and make a determination as to his/her fitness for duty. Any information obtained by the psychologist which does not relate to the specific incident or problem under investigation will be considered privileged communication and shall not be disclosed or entered into any agency or personnel file.
2. The Chief of Police reserves the authority to initiate a behavioral cause investigation, whenever believed that it is in the best interest of the employee and/or the Department.

VI. REQUIRED DISCLOSURE

- A. Disclosure of certain internal investigation records may be released to the Bexar County District Attorney's Office or other prosecutorial office as required by law.
- B. The Police Captain will maintain an updated "Employee Biographical Sketch" for all sworn employees that shall contain information pertaining to disciplinary actions including date, type, disposition, action, and IA file number.
- C. Only the Chief of Police or Police Captain are authorized to disclose required internal investigation records to a prosecutorial office.

Exhibit #7

SHAVANO PARK POLICE DEPARTMENT STANDARD OPERATIONAL PROCEDURES	
Subject: SOP VI. E, Vehicle and Body Video Cameras	
Effective Date: Oct. 1, 2019	Replaces: Aug 16, 2017
Approved:	Ray Lacy Chief of Police
Reference:	

I. POLICY

It is the policy of Shavano Park Police Department that officers shall activate mobile audio/video recording equipment and body worn cameras when such use is appropriate to the proper performance of their official duties, and where the recordings are consistent with this policy and state law. These recordings are the sole property of the Shavano Park Police Department. This Policy is designed to maximize the reliability of video recordings, and to establish evidence that is reliable and which conforms to established legal procedure. The use of mobile video, audio recordings, and body worn cameras provides documentary evidence and helps defend against civil litigation and allegations of officer misconduct. Officers who use these devices shall adhere to the operational objectives and protocols outlined herein so as to maximize the effectiveness of the departmental video/audio recording equipment and the integrity of evidence and related video documentation.

II. PURPOSE

It is the purpose of this policy to establish department guidelines and responsibilities for the proper use of vehicle and body video cameras. Recording assists in:

- A. Documenting law enforcement encounters and providing evidence for investigative and prosecutorial purposes pursuant to applicable law and this policy, considering the need for privacy in certain situations and at certain locations.
- B. Enhancing the accuracy of reports and testimony in court.
- C. Aiding evaluations and training.

III. DEFINITIONS

- A. Body Worn Camera (BWC): An authorized recording device issued by the Shavano Park Police Department that is capable of recording, or transmitting to be recorded remotely; video and or audio, to be worn on clothing or as glasses, for performing official duties.
- B. Mobile Audio Video Recording (MAVRS): Authorized mobile camera recording system installed in vehicles that is cable of recording, or transmitting to be recorded remotely, video or audio.
- C. Camera: A BWC and/or MAVRS device.
- D. Cold Storage Data storage used to retain inactive recordings that must be maintained for legal purposes.
- E. Computer Aided Dispatch (CAD): Computer communications system that provides record copy of communications between the Public Safety Communications Center (dispatch center) and patrol vehicles.
- F. Covert Operations: Undercover criminal investigations or law enforcement operations.
- G. Officer: On-Duty regular full-time, part-time, and reserve peace officer of any rank performing official duties of the Shavano Park Police Department.
- H. Off-Duty Uniformed Employment: Regular full-time and part-time peace officer of any rank performing official duties as a Shavano Park Police Officer at an approved off-duty security detail while wearing a Shavano Park Patrol Uniform and duty gear.
- I. File: All sounds, images and metadata associated with a camera recording.
- J. Mobile Audio Video Recording (MAVRS): Authorized mobile camera recording system installed in vehicles that is cable of recording, or transmitting to be recorded remotely, video or audio.
- K. Private Space: A location in which a person has a reasonable expectation of privacy, including a person's home.
- L. Recording: Any video/audio file created from a BWC or MAVRS.
- M. Video Evidence Custodian: Employee(s) of Shavano Park Police Department designated by the chief with the responsibility for custody, security, and access control of recordings made by a BWC or MAVRS device.

IV. PROCEDURES

A. WHEN TO USE THE CAMERAS

1. Officers shall not keep their cameras activated for the entire shift.
2. Mandatory Use. Each officer shall activate their camera immediately upon being dispatched or prior to arrival to calls for service or incidents listed below, ensuring that their camera is activated prior to arrival or contact in the following situations:
 - a. Any enforcement-oriented or investigative encounters to confirm or dispel a suspicion that the person may be involved in criminal activity. This includes temporary detentions, vehicle stops, pedestrian stops, and consensual encounters.
 - b. Service of search warrants or arrest warrants.

- c. Contact with complainants regarding crimes against persons.
 - d. Any situations where the officer reasonably believes that the recording may provide evidence in criminal or internal investigations.
 - e. Any non-enforcement encounter that becomes confrontational, assaultive, or enforcement oriented.
 - f. Any incident involving use of force
 - g. Any officer involved in a fleet collision shall, unless physically unable to, immediately activate their video and audio recording system.
 - h. Responding to complaints or calls for service. Upon arrival if the incident does not meet the criteria above the officer may turn off their body camera.
3. If any of the incidents referenced above are self-initiated the officer shall make every reasonable effort to activate camera(s) prior to making contact and ensure that the camera is activated.
 4. Discretionary Use. Officers may record:
 - a. Victim and witness interviews. The use of a camera does not change the requirement to obtain written statements.
 - b. Non-enforcement encounters when a recording could have value as evidence.
 5. Reporting requirements:
 - a. Officers must include the existence or absence of any associated recording in their reports.
 - b. For any mandatory use incident, an officer must document in their report or CAD notes why a recording was not made, was interrupted, or was terminated early.
 - c. Officers will ensure all recordings are tagged appropriately.

B. RESTRICTIONS ON CAMERA USE

1. Cameras shall be used only in conjunction with official law enforcement duties.
2. Cameras shall not be used to record:
 - a. Communications with Shavano Park personnel or other official personnel (i.e. other government or law enforcement personnel) without the permission of the Chief or Chief's designee, unless necessary for an authorized law enforcement purpose.
 - b. Encounters with undercover employees, confidential informants, covert operations, unless necessary for law enforcement purposes.
 - c. When on break or otherwise engaged in personal activities.
 - d. In any location where individuals have a reasonable expectation of privacy, such as a restroom or locker room, unless needed for law enforcement purposes.
3. Officers shall not intentionally direct a person out of the camera's field of view for the purpose of not having the contact visually recorded or turn off the microphone while contact is being made.

4. If there is an equipment failure resulting in a deactivation, the officer will notify his/her supervisor and the reason for the deactivation and notification be made in writing through the ranks to the Chief or Chief's designee.

V. EQUIPMENT

- A. Officers will inspect and test the body worn camera prior to each shift in order to verify proper functioning.
- B. The body worn camera is a part of the Patrol Division uniform and patrol duty equipment issued to officers and shall be worn by regular duty Patrol Officers at any time a regular duty Patrol Officer is wearing the uniform and duty gear in public and on duty to include while working in uniform at an approved off-duty security employment detail. The Chief or Chief's designee may waive this requirement for Patrol officers, administrative assigned officers, training unit officers, or during training, special events, or other events.
- C. If practical, administrative personnel should have a body worn camera accessible while in a patrol uniform and responding to a law enforcement incident. Officers who are assigned camera equipment must use the equipment in accordance with this policy unless otherwise authorized by the Chief or Chief's designee.
- D. Reserve officers assigned to the Patrol Division shall check out a body worn camera as soon as they report for duty and wear the camera on their uniform throughout the entire shift in accordance to this policy. Upon completion of their duty assignment all videos should be uploaded and the camera returned.
- E. Camera equipment use and care is the responsibility of the individual officer and will be used with reasonable care to ensure proper function. Officers shall inspect and test the camera prior to each shift in order to verify proper functioning and adequate battery power.
- F. Equipment malfunctions shall be brought to the supervisor's attention and made in writing through the ranks to the Chief or Chief's designee as soon as possible so that a replacement unit may be procured, if available.
- G. Use of personally owned camera equipment for Shavano Park Police Department official duties is prohibited.

VI. REVIEWING PROCEDURES

- A. Recordings may be reviewed in any of the following situations:
 1. By an authorized employee to make sure the cameras are working during required checks.
 2. By an officer to assist in making a statement or writing a report about an incident.
 3. By a supervisor for monthly inspections as authorized by this policy
 4. By authorized Shavano Park Police Department personnel as part of an official investigation, such as a personnel complaint, administrative inquiry, or a criminal investigation.
 5. By authorized persons for the purpose of reviewing evidence.

6. For training purpose. Officers are encouraged to inform their supervisor and the Officer Training Division of any recordings that may be of value for training purposes.
- B. Citizens shall not be allowed to review the recordings at the scene unless needed for a law enforcement purpose, which shall be documented in a case report.
- C. No employee shall edit, alter, erase, duplicate, share, copy, download or otherwise distribute recordings in any manner without prior written authorization and approval of the Chief or Chief's designee.

VII. SUPERVISORY RESPONSIBILITIES

- A. Supervisors will conduct monthly inspections of recordings to ensure officers are complying with this policy that the equipment is operating properly, to identify recordings of value for the Training Division, and to identify any areas in which additional training or guidance is required.
- B. Reports of noncompliance with this policy will be forwarded within the chain of command to determine if discipline or additional training is required.

VIII. ACCESS, RETENTION, AND STORAGE

- A. All recordings shall be securely downloaded periodically and no later than the end of each shift. Each recording shall contain the date, camera identifier, name of assigned officer, and a case number (if applicable).
- B. Access to recordings is restricted for official use only and must be authorized by the Chief or Chief's designee or as allowed under this policy or other law. Accessing, copying, or releasing recordings for non-law enforcement purposes is prohibited, unless authorized by the Chief or Chief's designee, or as allowed under this policy or other law.
- C. Access to stored recordings must be audited by the Chief's or Chief's designee to ensure that only authorized users are accessing the files in accordance with this policy.
- D. Recordings must be securely stored and retained consistent with applicable state records retention laws, including the following:
 1. Recordings created with a camera and documenting an incident that involves the use of deadly force by an officer or that is otherwise related to an administrative or criminal investigation of an officer may not be deleted, destroyed, or released to the public until all criminal and civil matters have been final adjudicated and all related administrative investigations have concluded, except as allowed by paragraph D.2, below.
 2. Unless prohibited by law, a recording may be released to the public by the Chief or Chief's designee for law enforcement purposes, or as required by any applicable law.
 3. Recordings shall be retained for a minimum of 90 days in operational storage. All videos categorized with an arrest shall also be exported and saved for long-term evidentiary storage.

- 4. A backup of all recordings will be created, maintained and data security implemented as determined by the Chief or Chief's designee.
- E. Requests to delete portion(s) of recordings (e.g. in the event of a personal or accidental recording) must be submitted in writing and approved by the Chief or Chief's designee in accordance with state record retention laws. All requests and final decisions shall be kept on file.
- F. Recordings documenting incidents involving the use of deadly force by a peace officer or that is otherwise related to an administrative or criminal investigation of an officer may not be deleted, destroyed, or released to the public until all related administrative investigations have concluded.

(Per Occupations Code 1701.655 Body Worn Camera Policy, retention period may not be less than 90 days)

IX. REQUESTS FOR COPIES

- A. Requests for copies of recordings by the public will be handled in accordance with public information requests under Chapter 552 of the Texas Government Code, Chapter 1701 of the Texas Occupations code and any other applicable statute.
- B. A copy of a recording for internal use only may be requested through the Video Evidence Custodian.
- C. All copies of recordings will be produced by the Video Evidence Custodian.
- D. Requests for Copies of recordings by other law enforcement agencies for an official purpose are to be submitted in writing to the Video Evidence Custodian. The request must be in writing, on agency letterhead, signed by the requesting officer, and endorsed by the requestor's supervisor.
- E. Requests for copies from attorneys for matter in any court must be made through the District Attorney's Office.
- F. The Shavano Park Police Department may not release any portion of a recording made in a private space, or of a recording involving the investigation of conduct that constitutes a misdemeanor punishable by fine only and does not result in arrest, without written authorization from the person who is the subject of the recording. If the person is deceased, a representative of the deceased may authorize the release.
- G. An employee who releases a recording without permission of the Shavano Park Police Department may be charged with a Class A misdemeanor.

X. TRAINING

All employees who will handle, use, or otherwise come into contact with recordings obtained from BWC or MAVRS devices will be trained in the operation and/or handling of such equipment and recordings. Additional training may be required at periodic intervals to ensure the continued effective use and operation of the equipment, proper calibrations and performance, and to incorporate changes, updates, or other revisions in policy and equipment.

CITY COUNCIL STAFF SUMMARY

Meeting Date: January 27, 2025

Agenda item: 6.10

Prepared by: Curtis Leeth

Reviewed by: Bill Hill

AGENDA ITEM DESCRIPTION: Approve – Grant Application to FY2026 State and Local Cybersecurity Grant Program

X

Attachments for Reference:

- 1) 6.10a Grant Application
- 2) 6.10b Rapid7 Pen Test Scope of Work
- 3) 6.10c State & Local Cybersecurity Grant Program Info

BACKGROUND / HISTORY: The State and Local Cybersecurity Grant Program supports cybersecurity efforts to address cybersecurity threats to local governments. This is a Federal Grant Program from Department of Home Security administered by the Texas Governor's Office.

Eligible Projects will include only one-time cybersecurity services:

1. **Enhanced Logging:** Implementing enhanced logging for systems.
2. **Security Assessments:** Conducting security assessments to evaluate an entity's maturity level and provide recommendations for improving the security maturity and posture of the organization.
3. **Automated Asset Discovery:** Installing automated asset discovery to identify and catalogue all the systems, services, hardware, and software.
4. **Vulnerability Scanning:** Implementing solutions to scan IT assets for vulnerabilities.
5. **Penetration Testing:** Conducting penetration tests to check for exploitable vulnerabilities on a computer network

Grant applications must be a minimum project size of \$10,000, require a 20% local match and are due February 13, 2025. **If awarded, the project funding will be for FY2026 (after Oct 1, 2025).**

DISCUSSION: Assistant City Manager has prepared a Grant Application (attachment 6.10a) and per the terms of City Policy #3, any grant requiring match local funds require City Council approval.

The proposed grant application funds a \$30,600 project to penetration test the City's internal network controls by cybersecurity firm Rapid7 (<https://www.rapid7.com/>). If awarded, the City's matching grant requirement is \$6,120.

The penetration test will check for internal security vulnerabilities and then validating these security vulnerabilities with actual hacking methods (simulating a threat actor has gained access to network). Primary goals are to (1) simulate a threat actor who has gained access to the network and their attempts to elevate to a privileged account and (2) simulate a threat actor who has gained access to the network and their lateral movement attempts to access the City's Water System.

COURSES OF ACTION: Approve proposed Grant application or decline and take no action and provide guidance to City staff.

FINANCIAL IMPACT: \$6,120 (20% local match) if awarded grant; final funding decision, if awarded, can be in FY26 Budget process.

MOTION REQUESTED: Approve a \$30,600 grant application to the State and Local Cybersecurity Grant Program administered by the Texas Governor's Office.



Date Submitted: 1/16/25

CITY OF SHAVANO PARK

CITY OF SHAVANO PARK

GRANT OPPORTUNITY APPLICATION

Please provide all relevant grant documentation attached to this application.

Incomplete applications will not be processed.

Please submit application to the Finance Director.

Grant Description

Purpose of Grant: To conduct a penetration test of the City's internal network controls by cybersecurity firm Rapid7. Rapid7 will perform a Comprehensive Internal Network Penetration Test. Over 10 days Rapid7 will attempt to exploit the City's network simulating a threat actor who gained access to the network. Test will simulate a threat actor elevating from standard user to an administrator account. And laterally moving through network to access the SCADA system.

Grant Title: State and Local Cybersecurity Grant Program

Grant Issuing Entity: Texas Governor's Office (Federal Department of Homeland Security funds)

Submission Deadline: February 13, 2025

Other Timeline Details: If awarded, the project funding will be for FY2026 (after Oct 1, 2025) If City is awarded, City can consider accepting the grant in FY26 Budget process.

Financial Information

*Grant Value (\$): \$30,600

*Matching Requirements (percentage or dollar amount): 20% or \$6,120

Proposed Budget Line Item: 10-601-4060 - IT SERVICES

Foreseen Maintenance Costs: One time expense, no costs except possible cybersecurity efforts to undertake in response to the penetration test

Reviewed by

Finance Director: B. Macey Date: 1/17/2025

City Manager: Bill Han Date: 1/17/2025

*Grants that have matching requirements, are in excess of \$5,000 or combine multiple grants together for a single project require Council approval (see Grant policy for details).

City Council Approved on this Date: _____

Rapid7 Statement of Work

MSA Governance: This Statement of Work ("SOW") will be governed by Rapid7's standard Master Services Agreement, and any other terms and conditions, as applicable, available at www.rapid7.com/legal/terms unless the parties have a fully executed Master Services Agreement, in which case, the executed Agreement will automatically govern in lieu of the standard terms. Any changes in materials or scope of work as defined in this document must be agreed upon in writing by City of Shavano Park ("Customer") and Rapid7. This SOW supersedes all documents of engagement and previous negotiations, whether oral or written, unless amended in writing and signed by the parties.

Ownership of Systems: Customer warrants and represents that it is the owner of any network, systems, IP addresses, and/or computers upon which Rapid7 performs the Services ("Customer Systems"), or that Customer is authorized to instruct Rapid7 to perform Services on such Customer Systems pursuant to this SOW. Customer shall indemnify and hold harmless Rapid7 for any claims by any third parties with respect to a breach of the foregoing warranty. Customer further understands that any customizations (such as scripting) provided by Rapid7 as part of a services engagement are provided for the current Customer environment and the current version(s) of in-scope products only. As such, any changes to the Customer environment or future Rapid7 product upgrades or updates may cause the customizations to become incompatible, and any further customizations required as a result of such changes is outside the scope of this SOW.

Scope of Services

This SOW fulfills the request for:

- **Internal Network Penetration Test - Up to ten (10) total days of effort**
 - Testing will be goal-based; goals for this engagement may include:
 - Attempt to obtain access to sensitive data such as financial data, PII, & PHI
 - Attempt to obtain access to intellectual or proprietary property
 - Attempt to identify methods to compromise hosts and escalate privileges across the network and database
 - Attempt to obtain usernames for employees and access to employee e-mail accounts
 - Attempt to identify available methods for lateral movement around the internal network
 - Testing will be time-boxed on a best effort basis
- **Remediation Validation of findings from previously completed Internal Network Penetration Test – Up to two (2) total days of effort**

Qualified personnel provided by Rapid7 will perform all work. Unless otherwise defined in the price quotation and SOW, Rapid7's responsibilities are limited to the work defined by this SOW and attached quotation.

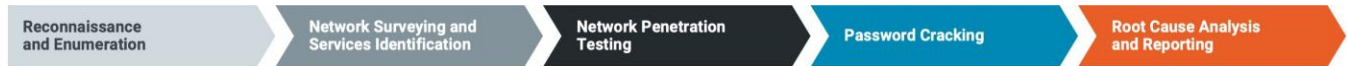
All work to be conducted remotely & during Standard Business hours.

DRAFT STATEMENT OF WORK

Methodologies

Internal Network Penetration Test

Rapid7 will perform a Comprehensive Internal Network Penetration Test. This assessment will include the following components:



Reconnaissance and Enumeration focuses on trying to identify targets for the assessment using passive means. For the internal assessment, we will use sniffing tools to identify unencrypted services such as FTP and Telnet as well as passwords or other sensitive data/credentials being passed in clear-text.

Commonly used tools: Cain and Abel, Ettercap, libpcap, Dsniff, Tcpdump, Wireshark, sslstrip, PADS, p0f, snort, Kali Linux and custom scripts.

Network Surveying and Services Identification is the process of using methods such as port scanning, service and OS fingerprinting, and vulnerability scanning. This will help Rapid7 identify open ports, protocols and services throughout the environment and enumerate the attack surface. During this phase Rapid7 will fingerprint and catalog versioning information on all protocols and services available as well as any present vulnerabilities.

Commonly used tools: Nexpose, Nmap, Wireshark, Unicornscan, Xprobe2, Hping3, Scapy, Kali Linux and custom scripts.

Network Penetration Testing will use the data gathered in previous phases to develop an attack plan. The attack plan will consist of version and signature-based vulnerabilities, manually identified and chained attacks, as well as other attacks identified by the testers. Furthermore, the attack plan and execution can be tailored to account for organization-specific threat agents. The attack plan is then executed focusing on gaining access to systems and data. Once initial access is gained the goal shifts to escalate privileges to make the attack more pervasive and gain access to sensitive assets and information.

Commonly used tools: Nmap, Metasploit, Wireshark, Unicornscan, Inguma, Cain and Abel, Kali Linux and custom scripts.

Password Cracking is typically conducted in conjunction with the network penetration testing phase. Services with authenticated logins are tested against a dynamic username and password list tailored to the organization based on information gathered in previous phases and industry password security trends. The goal of this aspect of the assessment is to obtain access to services and devices that are not available through configuration error and/or vulnerability exploitation.

Commonly used tools: Metasploit, Hydra, Medusa, Inguma, John the Ripper, SSHater, rcrack, WyD, Kali Linux and custom scripts.

Root Cause Analysis and Risk Reporting is Rapid7's method for compiling the results of the penetration testing and building comprehensive findings for all issues found. Rapid7 will provide analysis and reporting of each identified risk with documented attack chains and validation steps.

DRAFT STATEMENT OF WORK

Penetration Testing Deliverables

Rapid7's Final Report provides an independent, point-in-time assessment of vulnerabilities from the perspective of a malicious actor. The Final Report consists of the following:

- Executive Summary:
 - Executive-Level Discussion of the Assessment, including the Objectives and Findings
 - High-Level Overview of Scope
 - Explanation of Constraints (If Applicable)
- Key Findings and Recommendations:
 - Overview of up to Five Key Findings with Summarized Recommendations
- Threat Ranking Methodology:
 - High-Level Overview of the National Institute of Standards and Technology (NIST) 800-30-based Risk Scoring Methodology
- Assessment Storyboard:
 - Walkthrough of Multi-Step Exploitations to Help Customer Understand Risk
 - High-Level Overview of penetration testing activities in the case of a minimal to no findings report to show work
- Findings and Remediation Guidance:
 - Risk Scoring, Summary of Findings, and Validation Steps
 - Detailed Recommendations
 - Links to Related References (If Applicable)
- Appendices:
 - Scope and Rules of Engagement
 - Requirements, Scope, and Assumptions
 - Applicable Methodology
 - Additional Documentation (If Applicable)

Rapid7's standard Final Report will go through a Quality Assurance (QA) process, with the final deliverable provided to City of Shavano Park within ten (10) business days from the completion of services, unless otherwise agreed upon by the parties.

Additional Documentation Provided:

Rapid7's Customer-Facing Document (CFD) is a high-level summary of a penetration test that describes Rapid7's methodology and provides the number of vulnerabilities per NIST 800-30-based risk rating discovered during the engagement. The Rapid7 customer delivers this document to their customers. Rapid7's CFD consists of the following:

- Engagement Type and Date Conducted
- Number of Findings per Risk Rating
- Threat Ranking Methodology
- Reporting Methodology

DRAFT STATEMENT OF WORK

Rapid7's Letter of Attestation (LOA) states that Rapid7 has completed services as they are currently outlined in the SOW, and that testing was designed to provide the customer with an independent, point-in-time assessment from the perspective of a malicious actor in accordance with the Center for Internet Security (CIS) Controls, NIST, and additional guidelines, if applicable. Rapid7's LOA consists of the following:

- Engagement Type and Date Conducted
- Objectives
- Overview of Methodology and Areas Evaluated

Unless otherwise specified, a standard CFD and LOA will be delivered with the Final Report.

Schedule (default, 1yr)

Project Commencement: Rapid7 will begin the project process upon written acceptance of the SOW, receipt of a signed quote or Purchase Order and verification that City of Shavano Park has satisfied all the conditions specified in the Requirements section. Rapid7 requires at least a 15-business day lead-time to scheduling of services to be performed; however, availability of resources may permit commencement of work prior to this.

Work Hours: Services are performed between standard business hours, 8:30 AM to 5:00 PM local time, Monday through Friday, excluding nationally observed holidays, and in contiguous business days once commenced unless otherwise agreed upon in advance.

Customer hereby acknowledges and agrees that additional cost may apply for work that is scheduled outside of Rapid7's normal business hours.

Rescheduling: City of Shavano Park may reschedule the services up to ten business days' prior to the start of the services at no cost. If City of Shavano Park reschedules the services with less than ten business days' notice, City of Shavano Park will forfeit the portion (in days) of the services that were rescheduled without the required notice. If City of Shavano Park reschedules the services after they have begun, City of Shavano Park will forfeit five business days of services, or the number of days remaining on the services, whichever is fewer. City of Shavano Park will also be responsible for any expenses incurred by Rapid7 due to such rescheduling. If performance of the services is delayed by City of Shavano Park's acts or omissions, including City of Shavano Park's failure to meet the requirements set forth in this SOW, City of Shavano Park will forfeit the duration of such delay from its services. City of Shavano Park will have twelve (12) months from the date of order to use or schedule any services, after which time any remaining, unscheduled services time will be forfeited.

Requirements

The following include responsibilities of Rapid7:

- Provide consultants with adequate training and certifications to effectively interact with City of Shavano Park personnel and conduct the Services
- Provide the appropriate hardware and software, when such components are required, to perform the Services
- Work with the appointed Project Manager to schedule the work

DRAFT STATEMENT OF WORK

- Complete and provide all deliverables

The following include the responsibilities of City of Shavano Park to be performed prior to the engagement:

- Designate a Project Manager to work with Rapid7. Where onsite services are necessary, the Project Manager will arrange for access to the business site during normal business hours
- Ensure all key network, security, or other Customer personnel are accessible for interview or meetings as necessary for services
- Provide Rapid7 with a list of relevant documentation (i.e., policies, procedures, diagrams, flow charts, etc.) necessary for Services, prior to the commencement of Services described in this SOW
- Provide necessary access to the systems and applications in scope

Pricing and Payment

Pricing is for all tasks defined by the final SOW, based on the established terms and conditions between City of Shavano Park and Rapid7. Service fees are non-refundable and good for a period of twelve (12) months from the effective date of this SOW.

NOTE TO THIRD PARTIES: If signed by a Rapid7 third party Partner/Reseller in lieu of the Customer, the third party assumes the responsibility of informing said Customer of all terms and conditions pursuant to this Agreement. Moreover, the third party acknowledges that Rapid7's obligations to the Customer are limited to only this Agreement and those referenced herein. Any additional or subsequent services/offerings beyond what Rapid7 has agreed to herein shall be rendered at the sole expense and support of said third party.

*Multi-year discounts available in an annualized subscription

Service	Level of Effort (# Days)	Price
Internal Network Penetration Test	10	\$30,600
Total:		\$30,600

Name:

Available

12/16/2024

State and Local Cybersecurity Grant Program (SLCGP) - Assessment and Evaluation Projects, FY 2026

Due Date

02/13/2025

Purpose:

The State and Local Cybersecurity Grant Program (SLCGP) supports cybersecurity efforts to address imminent cybersecurity threats to local information systems including implementing investments that support local governments with managing and reducing systemic cyber risk associated with the SLGCP objectives listed below:

- **Objective 1 – Governance and Planning:** Develop and establish appropriate governance structures, including developing, implementing, or revising cybersecurity plans, to improve capabilities to respond to cybersecurity incidents and ensure continuity of operations.
- **Objective 2 – Assessment and Evaluation:** Understand the current cybersecurity posture and areas for improvement based on continuous testing, evaluation, and structured assessments.
- **Objective 3 - Mitigation:** Implement security protections commensurate with risk.
- **Objective 4 – Workforce Development:** Ensure organization personnel are appropriately trained in cybersecurity, commensurate with responsibility.

The purpose of this announcement is to solicit applications for [Objective 2 – Assessment and Evaluation](#) projects.

Information about funding opportunities related to other SLCGP Objectives is available on the *Funding Opportunities* tab of the eGrants homepage.

Available Funding:

Federal funds are authorized under Section 2220A of the Homeland Security Act of 2002, as amended (Pub. L. No. 107-296) (6 U.S.C. § 665g). State and Local Cybersecurity Grant Program (SLCGP) funds are made available through a Congressional appropriation to the United States Department of Homeland Security (DHS). All awards are subject to the availability of appropriated federal funds and any modifications or additional requirements that may be imposed by law.

Eligible Organizations:

Applications may be submitted by units of local government as defined in 6 U.S.C. § 101(13) including federally recognized Native American tribes.

Application Process:

Applicants must access the PSO's eGrants grant management website at <https://eGrants.gov.texas.gov> to register and apply for funding. Applicants should select the Criminal Justice Division (CJD) as the desired funding agency when beginning the application.

Key Dates:

Action	Date
Funding Announcement Release	12/16/2024
Online System Opening Date	12/16/2024
Final Date to Submit and Certify an Application	02/13/2025 at 5:00PM CST
Earliest Project Start Date	09/01/2025

Project Period:

Projects selected for funding must begin on or after September 1, 2025, and may not exceed a 12-month project period.

All projects must be approved by FEMA/CISA prior to the Public Safety Office (PSO) releasing an award. The performance period start date for all projects is subject to change pending final FEMA/CISA approval.

Funding Levels

Minimum: \$10,000

Maximum: None

Match Requirement: 20%

Standards

Grantees must comply with standards applicable to this fund source cited in the Texas Grant Management Standards ([TxGMS](#)), [Federal Uniform Grant Guidance](#), and all statutes, requirements, and guidelines applicable to this funding.

Eligible Activities and Costs

All SLCGP **Objective 2 Assessment and Evaluation** projects must support the implementation of the approved State SLCGP Plan. Additionally, projects can only support one-time services that reduce cybersecurity risks to; and identify, respond to, and recover from cybersecurity threats to information systems owned or operated by or on behalf of local governments within the Texas.

Project examples include:

1. **Enhanced Logging:** Implementing enhanced logging for systems.
2. **Security Assessments:** Conducting security assessments to evaluate an entity's maturity level and provide recommendations for improving the security maturity and posture of the organization.
3. **Automated Asset Discovery:** Installing automated asset discovery to identify and catalogue all the systems, services, hardware, and software.
4. **Vulnerability Scanning:** Implementing solutions to scan IT assets for vulnerabilities.
5. **Penetration Testing:** Conducting penetration tests to check for exploitable vulnerabilities on a computer network

Program-Specific Requirements

1. All Grantees will be required to participate in a limited number of free services by the Cybersecurity & Infrastructure Security Agency (CISA). For these required services and memberships, please note that participation is not required for submission and approval of an application but is a post-award requirement.

- **Web Application Scanning** is an "internet scanning-as-a-service." This service assesses the "health" of your publicly accessible web applications by checking for known vulnerabilities and weak configurations. Additionally, CISA can recommend ways to enhance security in accordance with industry and government best practices and standards.
- **Vulnerability Scanning** evaluates external network presence by executing continuous scans of public, static IPs for accessible services and vulnerabilities. This service provides weekly vulnerability reports and ad-hoc alerts.

To register for these services, email vulnerability_info@cisa.dhs.gov with the subject line "Requesting Cyber Hygiene Services – SLCGP" to get started. Indicate in the body of your email that you are requesting this service as part of the SLCGP. For more information, visit CISA's Cyber Hygiene Information Page.

2. Grantees will be required to complete the most recent Nationwide Cybersecurity Review (NCSR), enabling agencies to benchmark and measure progress of improving their cybersecurity posture. The Chief Information Officer (CIO), Chief Information Security Officer (CISO), or equivalent for each recipient agency should complete the NCSR. If there is no CIO or CISO, the most senior cybersecurity professional should complete the assessment. The NCSR is available at no cost to the user and takes approximately 2-3 hours to complete. For more information about the NCSR, visit: <https://www.cisecurity.org/ms-isac/services/ncsr/>.

3. Eligible applicants are required to join the Texas Information Sharing and Analysis Organization (TX-ISAO): a free membership to a forum for entities in Texas to share information regarding cybersecurity threats, best practices, and remediation strategies. To request membership, visit <https://qat.dir.texas.gov/request-list-access.html>.

Eligibility Requirements

1. Local units of governments must comply with the Cybersecurity Training requirements described in Section 772.012 and Section 2054.5191 of the Texas Government Code. Local governments determined to not be in compliance with the cybersecurity requirements required by Section 2054.5191 of the Texas Government Code are ineligible for OOG grant funds until the second anniversary of the date the local government is determined ineligible. Government entities must annually certify their compliance with the training requirements using the [Cybersecurity Training Certification for State and Local Governments](#). A copy of the Training Certification must be uploaded to your eGrants application. For more information or to access available training programs, visit the Texas Department of Information Resources [Statewide Cybersecurity Awareness Training](#) page.

2. Entities receiving funds from PSO must be located in a county that has an average of 90% or above on both adult and juvenile dispositions entered into the computerized criminal history database maintained by the Texas Department of Public Safety (DPS) as directed in the Texas Code of Criminal Procedure, Chapter 66. This disposition completeness percentage is defined as the percentage of arrest charges a county reports to DPS for which a disposition has been subsequently reported and entered into the computerized criminal history system.

Counties applying for grant awards from the Office of the Governor must commit that the county will report at least 90% of convictions within five business days to the Criminal Justice Information System at the Department of Public Safety.

3. Eligible applicants operating a law enforcement agency must be current on reporting complete UCR data and the Texas specific reporting mandated by 411.042 TGC, to the Texas Department of Public Safety (DPS) for inclusion in the annual Crime in Texas (CIT) publication. To be considered eligible for funding, applicants must have submitted a full twelve months of accurate data to DPS for the most recent calendar year by the deadline(s) established by DPS. Due to the importance of

timely reporting, applicants are required to submit complete and accurate UCR data, as well as the Texas-mandated reporting, on a no less than monthly basis and respond promptly to requests from DPS related to the data submitted.

4. In accordance with Texas Government Code, Section 420.034, any facility or entity that collects evidence for sexual assault or other sex offenses or investigates or prosecutes a sexual assault or other sex offense for which evidence has been collected, must participate in the statewide electronic tracking system developed and implemented by the Texas Department of Public Safety. Visit DPS's [Sexual Assault Evidence Tracking Program](#) website for more information or to set up an account to begin participating. Additionally, per Section 420.042 "A law enforcement agency that receives evidence of a sexual assault or other sex offense...shall submit that evidence to a public accredited crime laboratory for analysis no later than the 30th day after the date on which that evidence was received." A law enforcement agency in possession of a significant number of Sexual Assault Evidence Kits (SAEK) where the 30-day window has passed may be considered noncompliant.

5. Eligible applicants must be registered in the federal System for Award Management (SAM) database and have an UEI (Unique Entity ID) number assigned to its agency (to get registered in the SAM database and request an UEI number, go to <https://sam.gov/>).

Failure to comply with program or eligibility requirements may cause funds to be withheld and/or suspension or termination of grant funds.

Prohibitions

Grant funds may not be used to support the unallowable costs listed in the **Guide to Grants** or any of the following unallowable costs:

1. For Spyware;
2. To pay a ransom;
3. For recreational or social purposes;
4. To pay for cybersecurity insurance premiums;
5. To acquire land;
6. To construct, renovate, remodel, or perform alternations of buildings or other physical facilities including but not limited to:
 - Modifications to existing buildings or structures;
 - Installation or replacement of equipment where the equipment is physically attached to walls, ceilings, floors or doors;

- Installation or replacement of racks that involve attaching racks to floors or walls;
- Installation of new equipment cabling where new holes are made through walls, floors, or ceilings;
- Installation of new conduit onto existing walls, ceilings, or floors;
- Floor raising to install new cabling;
- Installation of electrical outlets;
- Installation of uninterruptible power supply units (UPS) that involved attaching to floors or walls or new cabling through walls, ceilings, or floors;
- Any activities (grant funded or not) that are connected to the grant funded project that involve the building utility infrastructure such as installing new electrical, water, or gas lines;
- Installation of generators;
- Installation of new equipment at communications towers or building roofs such as antennas or internet systems such as Starlink or satellite dishes;
- Any interior renovations to office spaces that change the layout such as removing walls or creating new walls. Also includes replacing or hardening of doors and windows;
- Installation or replacement of fencing or bollards;
- Any activities that involve ground disturbance;

7. For any purpose that does not address cybersecurity risks or cybersecurity threats on information systems owned or operated by, or on behalf of, the eligible entity that receives the grant or a local government within the jurisdiction of the eligible entity; or

8. Any other prohibition imposed by federal, state, or local law.

Selection Process

Application Screening: PSO will screen all applications to ensure that they meet the requirements included in the funding announcement. SLCGP applications will be reviewed through a two-phased State and Federal review process for completeness, adherence to programmatic guidelines, and feasibility.

State Review:

1. Merit Review: The Texas SLCGP Planning Committee will review applications to understand the overall demand for the project, cost effectiveness, feasibility and alignment with the

objectives listed in the State's SLCGP Plan.

2. PSO will consider comments and recommendations from the SLCGP Planning Committee along with other factors and make all final funding recommendations to DHS/CISA. Other factors may include cost effectiveness, overall funds availability, priorities and strategies, legislative directives, and geographic distribution. PSO may not recommend funding for all applications or may only recommend part of the amount requested. In the event that funding requests exceed available funds, PSO may revise projects to address a more limited focus.

Federal Review: DHS/CISA will evaluate whether proposed projects are: 1) both feasible and effective at reducing the risks for which the project was designed; and 2) able to be fully completed within the period of performance. Projects must be approved by DHS/CISA before PSO releases an award.

Contact Information

For more information, contact the eGrants help desk at eGrants@gov.texas.gov or (512) 463-1919.

Total Funds
\$TBD

Council Monthly Summary Report for period between 12/01/2024 and 12/31/2024 **City of Shavano Park**

Description	[Designated period: 12/1/2024 to 12/31/2024]			[Prior period: 12/1/2023 to 12/31/2023]		
	Prms	Valuation	Fee Paid	Prms	Valuation	Fee Paid
Commercial:						
Electric (C)	2	0.00	630.00	0	0.00	0.00
Plumbing (C)	2	0.00	1660.00	1	0.00	530.00
Plumbing (C) New	1	0.00	70.00	0	0.00	0.00
Tree Trimming (C)	26	0.00	910.00	30	0.00	1050.00
<i>Development Services Fees:</i>						
Credit Card Fee			68.41			37.15
Technology Fee			25.00			5.00
Totals For Permits Shown Above	31	0.00	3363.41	31	0.00	1622.15
Other:						
Driveway Permit Driveway	1	0.00	450.00	2	0.00	550.00
Fire Alarm Permit Other	0	0.00	0.00	1	10270.00	420.00
Foundation Other (please explain below)	2	0.00	400.00	0	0.00	0.00
Swimming Pool Pool/ Spa	4	0.00	3000.00	1	0.00	755.00
<i>Development Services Fees:</i>						
Credit Card Fee			97.16			43.78
Technology Fee			35.00			25.00
Totals For Permits Shown Above	7	0.00	3982.16	4	10270.00	1793.78

Council Monthly Summary Report for period between 12/01/2024 and 12/31/2024 **City of Shavano Park**

[Designated period: 12/1/2024 to 12/31/2024]

[Prior period: 12/1/2023 to 12/31/2023]

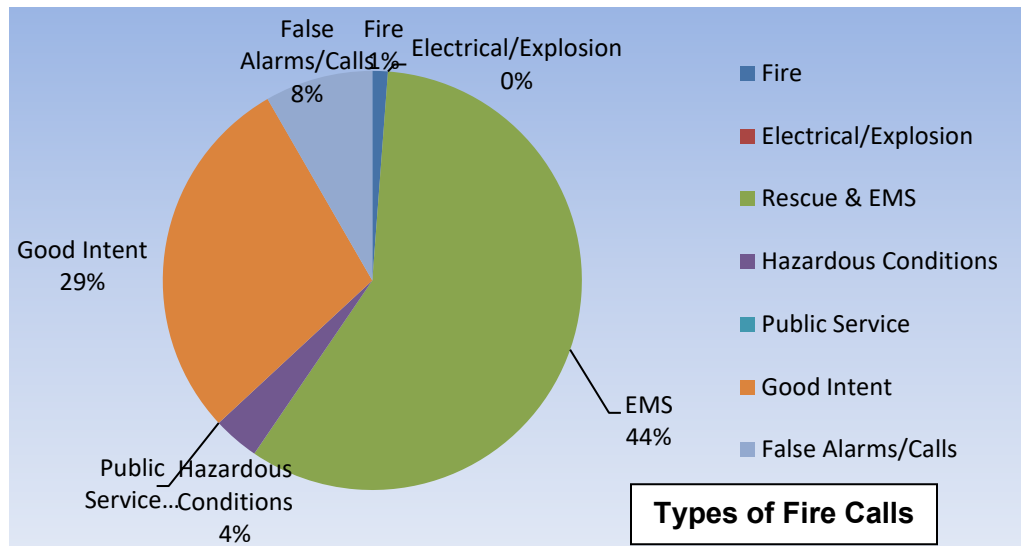
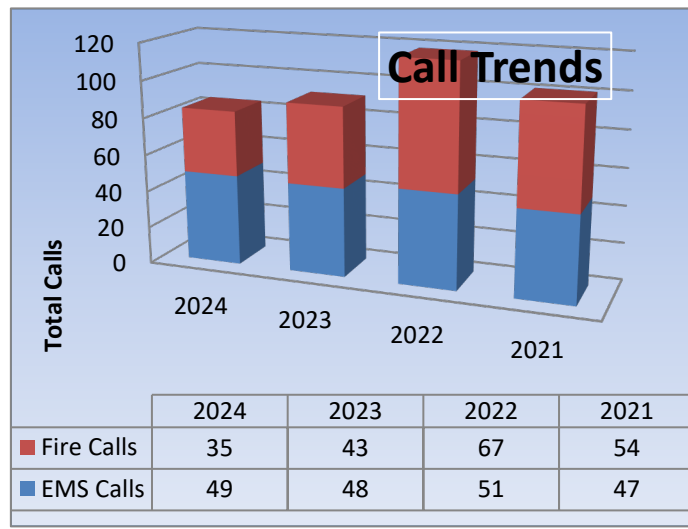
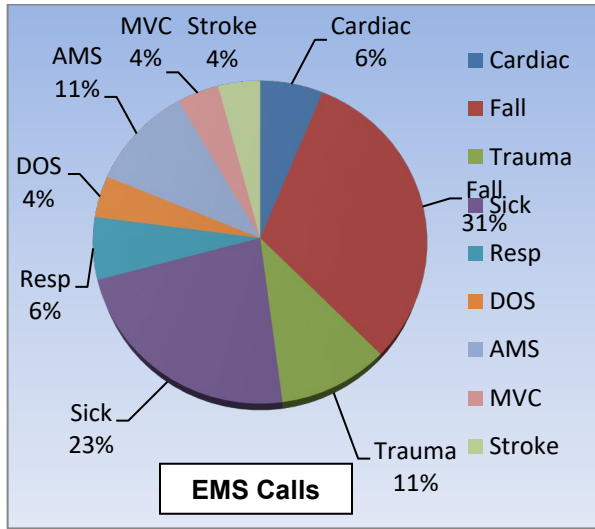
Description	Prms	Valuation	Fee Paid	Prms	Valuation	Fee Paid
Residential:						
Accessory Building Accessory Building*	0	0.00	0.00	1	0.00	880.00
Building (R) New Residence*	0	0.00	0.00	2	0.00	23363.37
Cabana Cabana	0	0.00	0.00	1	0.00	460.00
Electric (R)	5	0.00	1400.00	5	0.00	1610.00
Fence (R) Fence	2	0.00	500.00	3	0.00	800.00
Gas (R)	2	0.00	400.00	1	0.00	200.00
HVAC (R)	5	0.00	1100.00	6	0.00	1505.00
Irrigation (R)	0	0.00	0.00	1	0.00	200.00
Outdoor Kitchen Other (please explain below)	0	0.00	0.00	1	0.00	564.94
Patio/ Deck Accessory Building*	0	0.00	0.00	1	0.00	360.00
Patio/ Deck Improvements/ Remodels**	1	0.00	330.96	0	0.00	0.00
Patio/ Deck Patio/ Deck	0	0.00	0.00	1	0.00	305.00
Plumbing (R)	7	0.00	700.00	9	0.00	3405.00
Roof (R) Accessory Building*	1	0.00	300.00	0	0.00	0.00
Septic (R)	1	0.00	420.00	2	0.00	840.00
Tree Trimming (R)	4	0.00	140.00	2	0.00	70.00
<i>Development Services Fees:</i>						
Credit Card Fee			135.41			293.90
Technology Fee			120.00			170.00
Totals For Permits Shown Above	28	0.00	5546.37	36	0.00	35027.21
Total For All Permits In The Period	66	0.00	12891.94	71	10270.00	38443.14

Shavano Park Fire Department



Summary of Events for December 2024

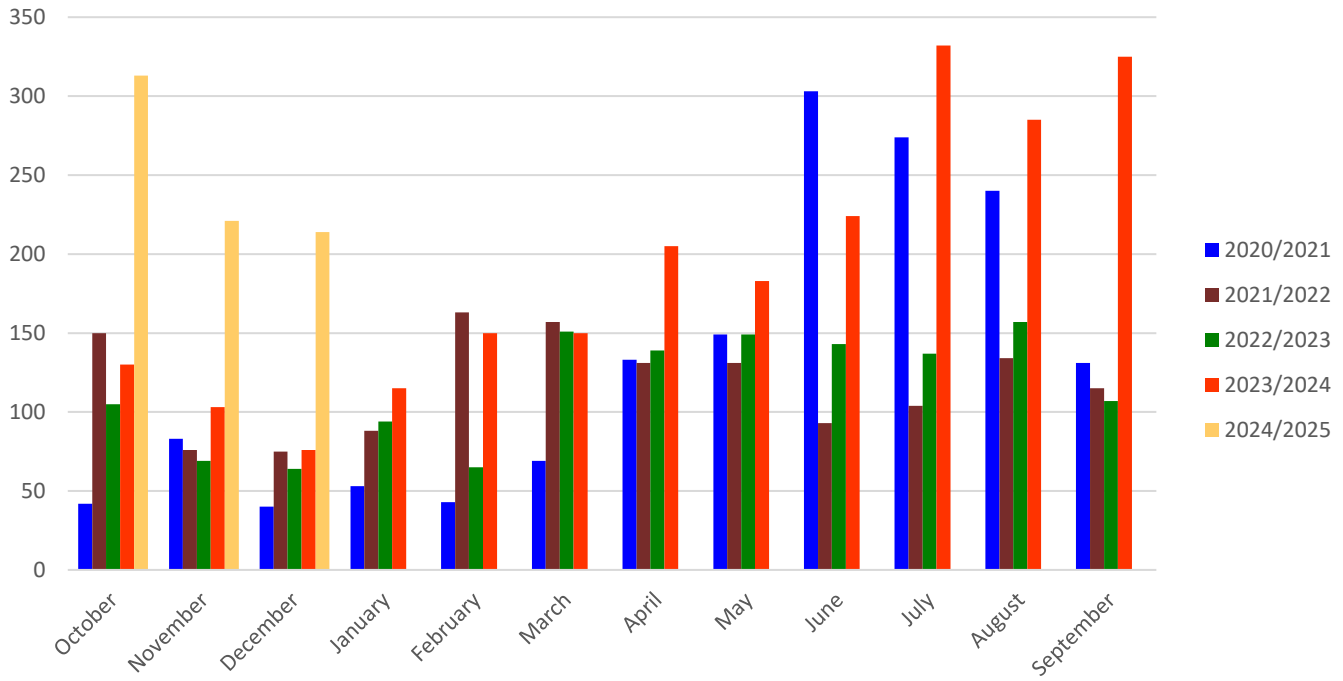
- Shavano Park FD responded to **84** requests for service in **December**.
- This is a **8% decrease** from the previous **December**.
- Shavano Park FD responded to **18** automatic aid requests from Leon Springs FD, Bexar-Bulverde FD, and Hollywood Park FD.
- Shavano Park FD received **7** automatic aid responses for Castle Hills FD, Leon Valley, and Hollywood Park FD.
- Shavano Park FD Responded/stood-by for **24** mutual aid requests from other departments.
- The average response time for calls within Shavano Park is **4 minutes 29 seconds** this month.
- Fire Fighters completed a total of **110 hours of fire** and **128 hours of EMS** training in the month of **December**.
- Certified Fire Inspector inspected **5** commercial buildings.
- Fire crews performed 2 pre-incident fire plan reviews
- Certified Plans Examiners reviewed 4 sets of commercial building/renovation plans/changes to previously submitted plans
- ALS care (Paramedics) accounted for **65%** EMS responses for December



City of Shavano Park

Municipal Court Activity December 2024

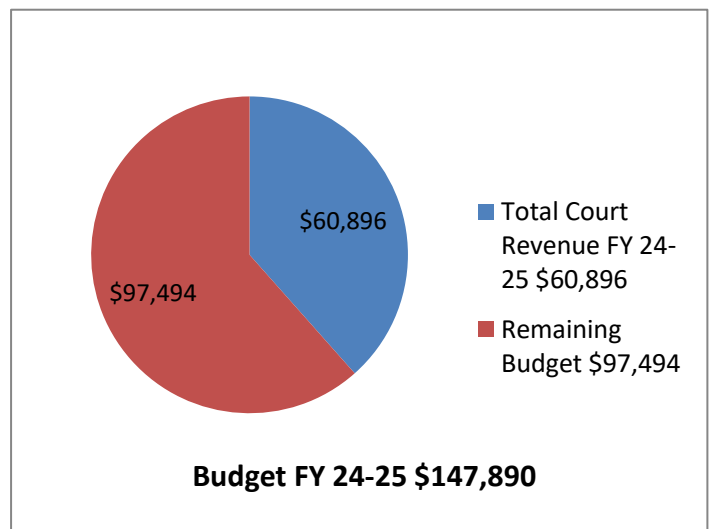
Cases Filed Per Month



Cases Resolved	Current Month	Prior Year
Fine	42	18
Not Guilty By Judge	0	0
Guilty	38	21
Dismissed	1	0
Compliance Dismissal	27	20
Defensive Driving	24	15
Deferred Disposition	30	17
Proof of Insurance	1	0
TOTAL	163	91

There were no in-person Municipal Court proceedings October-December 2020 and January - February 2021 due to the coronavirus.

Court Revenue	Current 24/25	Prior 23/24
October	\$ 22,123	\$ 13,931
November	22,782	9,210
December	15,991	8,436
January	-	8,186
February	-	12,751
March	-	14,695
April	-	13,370
May	-	15,665
June	-	15,396
July	-	16,426
August	-	20,399
September	-	21,210
TOTAL	\$ 60,896	\$ 169,675



Monthly Activity Report
City of Shavano Park Police Department
December 2024

Activity Report: 7 criminal offenses out of 6 incidents were handled by the Police Department for the month of December.
162 total Criminal Offenses were handled by the Department for CY 2024.

Criminal Incidents

	Dec	Calendar Year				
		2024	2023	2022	2021	2020
Alcohol Beverage Code Violations	0	3	0	5	0	0
Arrest of Wanted Persons (Outside Agency)	2	16	12	26	27	10
Assault / Assault Family Violence / Assault on P.O.	0	8	7	7	11	9
Burglary Building	0	5	4	5	6	5
Burglary of Habitation	0	0	0	0	2	0
Burglary Vehicle	0	16	25	35	23	10
Criminal Mischief / Reckless Damage	0	5	2	9	17	9
Criminal Mischief Mail Box	0	0	0	1	3	0
Criminal Trespass	0	0	0	0	6	3
Cruelty to Animals	0	0	0	0	1	0
Disorderly Conduct	0	2	1	0	3	0
Deadly Conduct	0	0	1	2	1	0
Duty on Striking Fixture/Landscaping	0	0	2	1	4	0
Driving Under the Influence - Minor	0	2	0	2	1	0
Driving While Intoxicated	2	16	20	20	28	15
Driving while License Suspended / Invalid (ENHANCED)	0	0	0	0	1	1
Endangerment of Child	0	0	0	0	0	0
Engaging in Organized Crime	0	0	0	0	1	0
Evading Arrest/Escape Custody	0	7	12	10	9	5
Exploitation Child/Elderly/Disabled	0	0	0	0	1	0
Failure to Identify	0	1	1	1	0	1
Fraud / Forgery / False Reports / Tamper w/Govt. Record	0	7	14	15	12	8
Graffiti	0	0	0	0	0	1
Harassment / Retaliation / Terroristic Threat / Viol. Protect. Order	0	2	2	9	3	4
Illegal Dumping	0	1	0	0	6	0
Injury to Child/Elderly/Disabled	0	1	0	3	1	0
Kidnapping / Unlawful Restraint	0	1	0	0	0	0
Leaving Scene of Accident / Unattended vehicle / Property Damage	0	2	0	3	7	1
Minor In Possession Alcohol/Tobacco	0	0	4	4	3	13
Murder	0	1	0	0	1	0
Narcotics Violation (class B and up)	0	2	5	18	7	31
Narcotics Violation (class C)	0	24	16	23	17	24
Unlawful Possession/Carry Weapon	0	2	2	11	4	7
Public Intoxication	0	2	1	0	0	1
Reckless Driving / Damage	0	4	0	0	2	0
Resisting Arrest/Hindering/Interference w/ Public Duties	0	3	0	2	2	2
Robbery	0	1	0	1	2	2
Sexual Offense	0	1	0	1	0	1
Solicitation of a Minor / Indecency with a Minor	0	0	0	1	0	0
Stalking	0	0	0	0	2	0
Suicide	0	2	0	1	1	1
Tampering with Evidence	0	0	1	0	1	2
Theft	2	17	20	21	25	29
Theft of Mail	1	4	3	6	3	7
Theft of Motor Vehicle	0	4	2	3	5	2
Unauthorized Use of Motor Vehicle	0	0	1	4	1	4
Total Criminal Calls Handled	7	162	158	250	250	208

**City of Shavano Park Police Department
December 2024 Breakdown**

DWI

1. 4400 blk. Lockhill-Selma Road
2. 15600 blk. N.W. Military Hwy.

Wanted Person

1. 3800 blk. De Zavala Road
2. 15600 blk. N.W. Military Hwy.

Theft

1. 600 blk. Happy Trail
2. 100 blk. Shavano Drive
3. 13200 blk. Huebner Road

December 2024

Officer	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	Total A
Warnings	12	21	20	3	19	18	23	1	0	20	100	11	7			255
Citations	2	19	14	2	3	13	25	0	0	22	78	11	8			197
Cases	4	16	7	20	12	23	7	4	1	32	12	35	26			199
Activity Totals	18	56	41	25	34	54	55	5	1	74	190	57	41	0	0	651
Vehicles Stopped	13	32	22	4	18	24	31	1	0	31	128	17	14			335

Cantu Escorza Espinoza Flores Gutierrez Nakazono Quintanilla Ramirez Ramsey Schumacher Spirt Villanueva Wallace

Officer	P	Q	R	S	T	U	V	W	X	Y	Z	Total B
Warnings												0
Citations												0
Cases												0
Activity Totals	0	0	0	0	0	0	0	0	0	0	0	0
Vehicles Stopped												0

Grand Total
255
197
199
651
335

PUBLIC WORKS DEPARTMENT

Monthly Report December 2024

WATER UTILITY:

- PWD & PWS attended pre-con meeting with Google fiber contractor & sub. Construction will begin in the early parts of January, starting out on Lockhill Selma.
- PWD & PWS attended a meeting with Bentley Manor HOA bord members. This was to discuss Google Fiber Q&A in regards to work being done in their neighborhood.
- ongoing issues with Water Well #5 contractors from Advanced Water Well Services and electrician Bill Rhodes replaced breakers and assessed the starters and wiring to assure that the problem is not downhole in the Water Well. All the work is complete, and the Water Well is back up and running.

FACILITIES:

- Public Works staff completed all exterior decorations and coordinated with the fire department to decorate outdoor Christmas trees. They also worked with the admin staff to decorate the interior of City Hall and set up the menorah.
- PW staff completed our annual shampooing and deep cleaning of all the carpets on the admin side of City Hall.

STREETS:

- PWD & PWS met with the tree contractor, confirmed a contract, plan, & a date of action. Tree trimming, pruning, and routine maintenance were complete along the blue and yellow trails on the municipal track to allow for easier access for equipment and maintenance along the walkway.

Water Utility	DECEMBER	FY	CY
Total Pumped	10,855,008	56,044,743	207,633,078.00
# of Gallons Sold	10,830,008	53,149,024	179,799,069
Water Lossed in gallons	25,000	2,886,219	12,624,002
Flushing	9,000	28,000	104,000
% of Loss	0%	5%	6%
Water Revenue	\$ 40,727.80	\$ 215,297	\$755,308.68
EAA Fees Collected	\$ 5,420.00	\$ 26,614	\$97,621.52
Water Service Fees	\$ 5,713.48	\$ 17,162	\$68,493.66
Debt Service Collected	\$ 18,006.24	\$ 54,122	\$210,227.88
Late Fees	\$ 1,630.24	\$ 4,880	\$15,355.27
Cellular Access Fee	\$ 8.90	\$ 27	\$106.80
Water Used by City	35,000	162,000	1,719,000
Water Cost Used by City	\$ 634.41	\$2,121.24	\$ 16,710
# of Water Complaints	0	2	17
# of Bill Adjustments	3	9	27
# of locate tickets	20	61	510

PUBLIC WORKS DEPARTMENT
Monthly Report December 2024

CITY OF SHAVANO PARK					
MONTHLY COMPARISON TO LAST YEAR					
# OF WATER ACCOUNTS IN EACH TIER					
Tiers	Breakdown of Tiers in Thousands of Gallons	# of Units In Tier	Rate per 1,000 Gallons	DECEMBER 2023	DECEMBER 2024
Tier 1	0-5,000	5	\$3.07	283	236
Tier 2	5,001 - 30,000	25	\$3.40	344	388
Tier 3	30,001 - 50,000	20	\$3.83	52	56
Tier 4	50,001 - 70,000	20	\$4.58	19	20
Tier 5	70,001 - 100,000	30	\$6.29	9	6
Tier 6	Over 100,001		\$11.94	4	6
				711	712
	Other Fees			DECEMBER 2023	DECEMBER 2024
	EAA Fee @ \$.50/ 1,000 Gallons			\$4,834.00	\$5,420.00
	Debt Service Fee @ \$ 22.58			\$15,828.58	\$18,006.24
	Water Svc Fee	5/8	\$5.10	\$107.10	\$0.00
		3/4	\$7.34	\$4,763.66	\$4,910.46
		1	\$13.06	\$248.14	\$261.20
		1 1/2	\$29.38	\$176.28	\$176.28
		2	\$52.22	\$365.54	\$365.54
	Water Sales Only			\$31,564.03	\$40,727.80

CITY COUNCIL STAFF SUMMARY

Meeting Date: January 27, 2025

Agenda item: 7.6.

Prepared by: Brenda Morey

Reviewed by: Bill Hill

AGENDA ITEM DESCRIPTION:

Presentation of December 2024 Monthly Reports

X

Attachments for Reference:

- a) Power Point Presentation
- b) Revenue & Expenditure Report
- c) Monthly Check Register

BACKGROUND / HISTORY: The information provided is for the FY 2024-25 budget period, month ending December 31, 2024. The “Current Budget” column contains the original adopted budget. This summary highlights key points related to the current month’s activity for the General Fund and Water Utility Fund. Staff is also prepared to present the accompanying power point briefing.

DISCUSSION:

10 - General Fund (Page 1 of Revenue and Expenditure Report)

As of December 31, 2024, General Fund revenues total \$2,796,284 year to date, 40.72% of the budget. General Fund expenditures total \$1,620,641 year to date or 23.60% of the budget with 3 months or 25% of the year complete.

Revenues (GF) (Page 2 & 3)

- Current M&O Property tax (10-599-1010) collections for the month are \$1,452,403, with 48.89% of the annual budgeted amount collected to date. Collection percentage is behind the same period, prior year, which was 51.13% collected.
- Sales Tax revenue received this month totaled \$54,536 based on taxable October 2024 sales reported by monthly filers.
- Franchise Fees are paid quarterly and generally received two months after the quarter. Next receipts expected (and due) in February.
- Permits and Licenses revenues total \$13,866 for the month, with \$8,841 in building permits and \$2,450 in plan review fees.
- Court fees for the month are \$14,543, above the amount recognized in December 2023 of \$7,680.
- Police/Fire revenues total \$22,780 for the month, including \$21,130 from the EMS billing service provider.
- Bexar County Election – received the reimbursement for hosting the 2024 presidential election, for early voting and election day. The County reimburses for direct staff time, mainly Public Works, and electricity.

- Donations – Police Department – amounts received are donations for the 70th anniversary Police Department badges.
- Donations – Administration – activity includes tree sponsorships from area businesses/individuals, as well as a donation from Republic Services for the holiday event.

Expenditures (GF) (Pages 4-14)

-The Council (600) is at 20.02% spent year to date, \$4,132 this month. All expenditures are for the City's Holiday event, including vendor payments and supply purchases in City Sponsored Events (2037).

-The Administration Department (601) is ahead of budget with \$98,804 spent this month or 27.04% of the annual budget utilized to date. Legal Services (3015) includes \$3,270 for code compliance related litigation, Citizens Communication (3087) reflects \$1,242 for Fiesta medals, Audit Services (4083) includes the final billing for the FY24 audit fieldwork, Bexar County Appraisal District (4084) records the quarterly billing for services, and Building Maintenance (5030) includes \$760 to replace an inoperative fire alarm strobe in City Hall.

-The Court Department (602) expenditures for the month are \$8,118 for 27.86% of the annual budget spent year to date, ahead of budget. No unusual or significant expenditures this month, however October expenditures for Liability (3050) and Property (3070) Insurance premiums and the annual Incode fees in Computer Software/Incode (4075) contribute to the Department being over budget year to date.

-The Public Works Department (603) expenditures for the month are \$47,717 with 22.06% of the annual budget utilized year to date. Larger expenditures this month include \$5,990 for annual tree trimming around City Hall and the municipal tract in Professional Services (3013). No other unusual or significant expenditures noted.

-The Fire Department (604) is under budget for day-to-day operations at \$170,731 expended this month, 23.90% total spent year to date. Larger expenditures this month include: Special Services (3080) reflects the EMS billing and collections commissions and is dependent upon actual amounts received and how long it took to collect, Vehicle Maintenance (5020) includes \$2,253 to diagnose and repair leaking valves on the Platform and Engine, and EMS Supplies (6040) reflects normal restocking of needed items.

-The Police Department (605) is under budget for day-to-day expenses at \$157,167 for the month with 22.08% of the budget spent year to date. Expenditures this month include \$855 for new hire uniforms in Uniforms & Accessories (2080), Travel/Mileage/Lodging (3040) includes the costs, excluding registration, for AC Kelley's leadership training, Electronic Equipment Maintenance (5015) reflects the costs to repair one of the older static radar signs and Police Safety Supplies (6032) includes \$1,153 for the bleed control cabinet.

-The Development Services Department (607) reflects the Professional Services paid for engineering, contracted permit, sanitary, and health inspection services with December expenditures of \$5,325, at 17.31% of the annual budgeted amount recorded to date.

20-WATER FUND

As of December 31, 2024, the Water Fund total revenues are \$402,907 year to date or 27.42% of the total annual budgeted amount. Water Fund (Water Department & Debt Service) expenses total \$195,018 year to date or 13.27% of budget.

Revenues (Water)

-Water consumption (5015) billed in December for the month of November use is \$57,587, with 34.31% of annual budget recognized to date. This is \$14,706 more revenue recognized than for the same month prior year.

-The Debt Service (5018) and Water Service Fee (5019) are on target with annual budgeted amounts as these are flat fees and are not related to volume charges recognized, at 24.98% and 24.93% respectively.

-The EAA Pass Thru (5036) fees are charged to customers based on usage, \$7,604 was recorded for the month and 33.55% of the annual budgeted amount has been recognized to date.

-Interest Income (7000) at 42.69% of budget, as amounts invested are typically higher this time of year as amounts received from summer demand have not yet been drawn down. Also, monitoring balances in Frost and transferring excess amounts to the investment pools for better rates.

Expenses (Water)

Water Department (606) expenses for the day-to-day operations are under budget with a total of \$57,517 incurred this month, 15.54% of the annual budget utilized to date. Larger expenses this month include \$1,014 for the electrician to replace a breaker and \$2,056 to replace the starter which addresses Well #5's operating issues and the cost for five new water sampling stations is recorded in Water System Improvements (8080).

Debt service payments, principal of \$125,348 and interest of \$30,827, are due in February 2025.

PAYROLL

The City is on a bi-weekly payroll; there have been 6 pay periods out of 26 so approximately 23.08% should be expensed in the line items directly related to salaries. Total City/Utility salary and overtime incurred to date of 21.96%, with higher overtime in the Fire and Police Departments. Position vacancies at the end of December include three in the Police Department (with a new patrol officer starting January 27th). Workers Comp Insurance (1037), expensed quarterly, is at 16.86% year to date, due to better-than-expected experience ratio, lower than anticipated rates for firefighters and police officers combined with position vacancies. The next recognition will be at the end of March 2025. TMRS (1040) expenditures for departments are at approximately 21.71%, on par with the

salaries/overtime percentage. Health insurance related line items are at approximately 23.10%, when 25% is expected but is reasonable considering the vacancies noted above.

COURSES OF ACTION: None related to the report - informational.

FINANCIAL IMPACT: N/A

STAFF RECOMMENDATION: N/A



City of Shavano Park

Together We Can!



Monthly Financial Report (December 31, 2024)

**Brenda Morey,
Finance Director**



- Cash and Investments
- General Fund Overview
- General Fund Revenues
- General Fund Expenditures
- Water Fund Overview
- Water Fund Revenues & Expenses
- Special Revenue Funds
- Capital Replacement Fund



Total Cash & Investment Update *



Together We Can!

CASH AND INVESTMENTS BY FUND	December 31, 2024
General Fund (10)	\$ 4,495,929
Water Fund (20)	2,135,646
Debt Service Fund (30)	483,691
Crime Control District Fund (40)	290,411
PEG Funds (42)	149,801
Tree Protection & Beautification Fund (45)	128,692
Street Maintenance Fund (48)	165,075
Court Security/Technology (50)	81,570
Child Safety Fund (52)	2,220
LEOSE Fund (53)	(1,499)
American Rescue Plan Act Fund (58)	21,344
Street Projects Fund (60)	2,808,606
Shavano Park 1604 PID (62)	11,909
GF Capital Replacement Fund (70)	2,276,449
Total Cash & Investments **	\$ 13,049,844

***Total cash and investments represents all Funds per general ledger, not cash at bank.**

**** Not to be considered a reflection of the required quarterly investment report per the Public Funds Investment Act.**



Total Cash & Investment Update *

Together We Can!



SECURITY TYPE	December 31, 2024	
OPERATING BANK ACCOUNTS:		
Frost Bank	\$	200,116
SAVINGS BANK ACCOUNTS:		
Frost Bank		154,053
US TREASURY BILLS (excl accrued interest)		2,002,472
POOLS:		
TexStar	\$	362,159
TexPool		10,331,044
SUBTOTAL - POOLS		10,693,203
Total Cash & Investments **	\$	13,049,844

***Total cash and investments represents holdings in all Funds.**

**** Not to be considered a reflection of the required quarterly investment report per the Public Funds Investment Act.**

10- General Fund Overview



Together We Can!

- Total General Fund revenues are \$2,796,284 year to date, 40.72% of budget
- General Fund current property tax collections for December 2024 are \$1,452,403, 48.89% of budget
- December 2024 Sales Tax revenue was \$54,536
(Collections are for taxable sales during October 2024 as reported by monthly filers)
- Building Permits and Licenses revenue for the month was \$13,866 with \$8,841 collected in building permit fees and \$2,450 collected in plan review fees.
- Police/Fire Revenues are \$22,780 for the month, 32.93% of year-to-date budget has been recognized
- Total General Fund expenditures are \$1,620,641 fiscal year to date, 23.60% of the budget utilized, with 25% of the year complete

Unassigned General Fund fund balance at September 30, 2024 = \$2,940,020 (Audited)
Unassigned General Fund fund balance at September 30, 2023 = \$2,842,583 (Audited)

10 - General Fund Revenues



Together We Can!

	FY 2024-25 ADOPTED BUDGET	FY 2024-25 DECEMBER 2024	FY 2024-25 YEAR TO DATE	FY 2024-25 % BUDGET COLLECTED
CURRENT PROPERTY TAXES	\$ 4,530,000	\$ 1,452,403	\$ 2,214,721	48.89%
DEL. TAXES & PENALTIES	40,000	(2,614)	2,045	5.11%
SALES TAX	750,000	54,536	170,528	22.74%
MIXED BEVERAGE	27,000	1,793	5,503	20.38%
FRANCHISE REVENUES	520,500	-	133,362	25.62%
PERMITS & LICENSES	353,500	13,866	81,673	23.10%
COURT FEES	147,700	14,543	55,118	37.32%
POLICE/FIRE REVENUES	200,000	22,780	65,854	32.93%
MISC/INTEREST/GRANTS	267,254	27,119	67,480	25.25%
TRANSFERS IN/FUND BAL.	31,070	-	-	0.00%
TOTAL REVENUES	\$ 6,867,024	\$ 1,584,426	\$ 2,796,284	40.72%

10- General Fund Expenditures



	FY 2024-25 ADOPTED BUDGET	FY 2024-25 DECEMBER 2024	FY 2024-25 YEAR TO DATE	FY 2024-25 % BUDGET SPENT
CITY COUNCIL	\$ 90,547	\$ 4,132	\$ 18,126	20.03%
ADMINISTRATION	1,233,803	98,804	333,654	27.04%
COURT	110,649	8,118	30,825	27.86%
PUBLIC WORKS	629,655	47,717	138,880	22.06%
FIRE DEPARTMENT	2,357,104	170,731	563,420	23.90%
POLICE DEPARTMENT	2,356,111	157,167	520,301	22.08%
DEVELOPMENT SERVICES	89,155	5,325	15,435	17.31%
TOTAL EXPENDITURES	\$ 6,867,024	\$ 491,994	\$ 1,620,641	23.60%
REVENUES OVER/(UNDER) EXPENDITURES	\$ -	\$ 1,092,432	\$ 1,175,643	

Expenditures total \$1,620,641 through December 2024 or 23.60% of the budget spent with 25.0% of budget complete (3 months).

20 - Water Fund Overview



Together We Can!

- Total revenues thru December 2024 year to date are \$402,907, 27.42% of the annual budget.
- Water consumption revenue of \$57,587 for December 2024 (actual November 2024 use) is \$14,706 more revenue recognized when compared to the same month, prior year.
- Water Utility expenses are behind budget for the fiscal year at \$195,018 with a total of 15.54% of the budget spent with 25.0% of year complete (3 months).
- Major Projects/Improvements in FY 2024-25:

	<u>Budget</u>	<u>Expended</u>	<u>Balance</u>	<u>Status</u>
Shavano ground storage tank - repair/replace	\$ 160,000	\$ 2,145	\$ 157,855	Planning
Huebner ground storage tank - repair/repaint	\$ 75,000	\$ 3,500	\$ 71,500	Planning
Well #7 - VFD system	\$ 80,000	\$ -	\$ 80,000	Planning

20 - Utility Fund Revenues & Expenses

Together We Can!



	FY 2024-25 ADOPTED BUDGET	FY 2024-25 DECEMBER 2024	FY 2024-25 YEAR TO DATE	FY 2024-25 % OF BUDGET
				<u>COLLECTED</u>
WATER CONSUMPTION	\$ 739,000	\$ 57,587	\$ 253,571	34.31%
DEBT SERVICE	217,000	18,058	54,199	24.98%
WATER SERVICE FEE	68,900	5,728	17,177	24.93%
EAA PASS THRU CHARGE	94,000	7,604	31,541	33.55%
MISC/INTEREST/GRANTS	350,478	15,238	46,419	13.24%
TOTAL REVENUES	\$ 1,469,378	\$ 104,215	\$ 402,907	27.42%
				<u>SPENT</u>
WATER DEPARTMENT	\$ 1,254,836	57,517	195,018	15.54%
DEBT SERVICE	214,542	-	-	0.00%
TOTAL EXPENSES	\$ 1,469,378	\$ 57,517	\$ 195,018	13.27%
REVENUES OVER/(UNDER) EXPENSES	\$ -	\$ 46,698	\$ 207,889	



Special Revenue Fund



Together We Can!

40- Crime Control Prevention District

	FY 2024-25 ADOPTED BUDGET	FY 2024-25 DECEMBER 2024	FY 2024-25 YEAR TO DATE	FY 2024-25 % OF BUDGET
BEGINNING FUND BALANCE	\$ 383,885	\$ 408,662	\$ 383,885	
Crime Control Sales Tax	\$ 187,500	\$ 13,389	\$ 42,245	COLLECTED 22.53%
Interest/Misc.	12,000	1,497	4,413	36.78%
TOTAL REVENUES	\$ 199,500	\$ 14,886	\$ 46,658	23.39%
Fire Expenditures	\$ 3,750	\$ 75	\$ 2,555	SPENT 68.13%
Police Expenditures	204,890	104,205	108,720	53.06%
TOTAL EXPENDITURES	\$ 208,640	\$ 104,280	\$ 111,275	53.33%
REVENUES OVER/(UNDER) EXPENDITURES	\$ (9,140)	\$ (89,394)	\$ (64,617)	
PROJECTED ENDING FUND BALANCE	\$ 374,745	\$ 319,268	\$ 319,268	



40 – Crime Control Prevention District

- Supported by dedicated sales tax and interest income on invested balances.
- Major Projects/Improvements in FY 2024-25:

	<u>Budget</u>	<u>Expended</u>	<u>Balance</u>	<u>Status</u>
National Night Out	\$ 7,000	\$ 3,662	\$ 3,338	In progress
Replace two patrol vehicles	\$ 150,000	\$ 95,863	\$ 54,137	In progress
Payment on vehicle/body worn camera system	\$ 29,490	\$ -	\$ 29,490	Not started
UAS - medium sized drone	\$ 10,500	\$ 7,642	\$ 2,858	In progress



Special Revenue Fund



Together We Can!

42- PEG Fund

	FY 2024-25 ADOPTED BUDGET	FY 2024-25 DECEMBER 2024	FY 2024-25 YEAR TO DATE	FY 2024-25 % OF BUDGET
BEGINNING FUND BALANCE	<u>\$ 150,375</u>	<u>\$ 153,397</u>	<u>\$ 150,375</u>	
				<u>COLLECTED</u>
Franchise Fee- PEG	\$ 15,500	\$ -	\$ 3,688	23.79%
Misc/Interest	2,100	92	372	17.71%
TOTAL REVENUES	<u>\$ 17,600</u>	<u>\$ 92</u>	<u>\$ 4,060</u>	23.07%
				<u>SPENT</u>
PEG Expenditures	<u>20,800</u>	<u>-</u>	<u>946</u>	4.55%
REVENUES OVER/(UNDER) EXPENDITURES	<u>\$ (3,200)</u>	<u>\$ 92</u>	<u>\$ 3,114</u>	
PROJECTED ENDING FUND BALANCE	<u><u>\$ 147,175</u></u>	<u><u>\$ 153,489</u></u>	<u><u>\$ 153,489</u></u>	

Special Revenue Fund



Together We Can!

45- Tree Protection & Beautification Fund

	FY 2024-25 ADOPTED BUDGET	FY 2024-25 DECEMBER 2024	FY 2024-25 YEAR TO DATE	FY 2024-25 % OF BUDGET
BEGINNING FUND BALANCE	\$ 127,117	\$ 127,537	\$ 127,117	
Tree Trimming Permits Revenue	\$ 12,250	\$ 1,155	\$ 1,575	<u>COLLECTED</u> 12.86%
Expenditures	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>SPENT</u> 0.00%
REVENUES OVER/(UNDER) EXPENDITURES	\$ (12,750)	\$ 1,155	\$ 1,575	
PROJECTED ENDING FUND BALANCE	<u>\$ 114,367</u>	<u>\$ 128,692</u>	<u>\$ 128,692</u>	



Special Revenue Fund



Together We Can!

48- Street Maintenance Fund

	FY 2024-25 ADOPTED BUDGET	FY 2024-25 DECEMBER 2024	FY 2024-25 YEAR TO DATE	FY 2024-25 % OF BUDGET
BEGINNING FUND BALANCE	\$ 151,441	\$ 180,439	\$ 151,441	
Sales Tax Revenues	\$ 187,500	\$ 13,634	\$ 42,632	<u>COLLECTED</u> 22.74%
Materials/Supplies	\$ 50,000	\$ -	\$ -	<u>SPENT</u> 0.00%
Transfer to Debt Service Fund	150,000	-	-	0.00%
Total Expenditures	\$ 200,000	\$ -	\$ -	
REVENUES OVER/(UNDER) EXPENDITURES	\$ (12,500)	\$ 13,634	\$ 42,632	
PROJECTED ENDING FUND BALANCE	\$ 138,941	\$ 194,073	\$ 194,073	

Special Revenue Fund



Together We Can!

58- American Rescue Plan Act Fund

	FY 2024-25 ADOPTED BUDGET	FY 2024-25 DECEMBER 2024	FY 2024-25 YEAR TO DATE	FY 2024-25 % OF BUDGET
BEGINNING FUND BALANCE	\$ 5	\$ 5	\$ 5	
ARPA Federal Funding	\$ 41,000	\$ 8,174	\$ 16,448	COLLECTED 40.12%
Interest Income	-	148	471	#DIV/0!
TOTAL REVENUES	\$ 41,000	\$ 8,322	\$ 16,919	41.27%
Administration	\$ 20,900	\$ 958	\$ 8,391	40.15%
Fire	14,400	2,864	2,864	19.89%
Police	4,500	4,500	4,500	100.00%
Development Services	1,200	-	1,164	97.00%
TOTAL EXPENDITURES	\$ 41,000	\$ 8,322	\$ 16,919	41.27%
REVENUES OVER/(UNDER) EXPENDITURES	\$ -	\$ -	\$ -	
PROJECTED ENDING FUND BALANCE	\$ 5	\$ 5	\$ 5	



58 – American Rescue Plan Act Fund Overview

- Supported via allocated funds from the U.S. Treasury – American Rescue Plan Act.
- Major Projects/Improvements in FY 2024-25:

	<u>Budget</u>	<u>Expended</u>	<u>Balance</u>	<u>Status</u>
Information Technology	\$ 20,800	\$ 8,391	\$ 12,409	In process
Fire Department Equipment	\$ 14,400	\$ 2,864	\$ 11,536	In process
Police Department small drone	\$ 4,500	\$ 4,500	\$ -	Completed



60- Street Projects Fund

	FY 2024-25 ADOPTED BUDGET	FY 2024-25 DECEMBER 2024	FY 2024-25 YEAR TO DATE	FY 2024-25 % OF BUDGET
BEGINNING FUND BALANCE	<u>\$ 2,818,475</u>	<u>\$ 2,818,727</u>	<u>\$ 2,818,475</u>	
Grants	\$ 4,000,000	\$ -	\$ -	COLLECTED 0.00%
Interest Income	-	11,695	40,045	#DIV/0!
Total Revenues	<u>\$ 4,000,000</u>	<u>\$ 11,695</u>	<u>\$ 40,045</u>	
Administration	\$ 5,000	\$ -	\$ -	0.00%
Public Works	7,105,000	21,816	49,914	0.70%
Total Expenditures	<u>7,110,000</u>	<u>21,816</u>	<u>49,914</u>	
REVENUES OVER/(UNDER) EXPENDITURES	<u>\$ (3,110,000)</u>	<u>\$ (10,121)</u>	<u>\$ (9,869)</u>	
PROJECTED ENDING FUND BALANCE	<u><u>\$ (291,525)</u></u>	<u><u>\$ 2,808,606</u></u>	<u><u>\$ 2,808,606</u></u>	

**

** The City will not expend more than what is available and this fund will not have a negative fund balance at the end of the year. The Street Projects Fund beginning fund balance finished the prior fiscal year lower than anticipated during the budget process as the Phase 1A contractor's September payment application was higher than projected.



70- Capital Replacement Fund

	FY 2024-25 ADOPTED BUDGET	FY 2024-25 DECEMBER 2024	FY 2024-25 YEAR TO DATE	FY 2024-25 % OF BUDGET
BEGINNING FUND BALANCE	\$ 2,259,209	\$ 2,277,286	\$ 2,259,209	
Interest Income	\$ 80,000	\$ 7,848	\$ 25,925	COLLECTED 32.41%
Transfers In - General Fund	211,459	-	-	0.00%
TOTAL REVENUES	\$ 291,459	\$ 7,848	\$ 25,925	8.89%
Administration	\$ 15,000	\$ -	\$ -	0.00%
Public Works	204,063	-	-	0.00%
TOTAL EXPENDITURES	\$ 219,063	\$ -	\$ -	0.00%
REVENUES OVER/(UNDER) EXPENDITURES	\$ 72,396	\$ 7,848	\$ 25,925	
PROJECTED ENDING FUND BALANCE	\$ 2,331,605	\$ 2,285,134	\$ 2,285,134	



70 – Capital Replacement Fund Overview

- Supported via budgeted transfers from the General Fund and interest earnings on invested balances.
- Major Projects/Improvements in FY 2024-25:

	<u>Budget</u>	<u>Expended</u>	<u>Balance</u>	<u>Status</u>
City Hall HVAC replacement	\$ 15,000	\$ -	\$ 15,000	Not started
Transfer to Debt Service Fund in support of 2022 GO Bonds	\$ 204,063	\$ -	\$ 204,063	Not started



City of Shavano Park

Together We Can!



Questions

DATE	VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
12/02/24	THE PAYMENT GROUP, LLC	ONLINE TRAFFIC PAYMENT CHA	GENERAL FUND	NON-DEPARTMENTAL	224.00
12/02/24	SAM'S CLUB DIRECT	CANDY-FIRE TRUNK OR TREAT	GENERAL FUND	CITY COUNCIL	77.70
12/02/24	AMANDA DIMAS	2 FACE PAINTERS	GENERAL FUND	CITY COUNCIL	720.00
12/02/24	VANESSA ROSA - PHOTO BUSTERS	12/7/24 HOLIDAY 2HR SANTA	GENERAL FUND	CITY COUNCIL	435.00
12/02/24	MONARCH TROPHY STUDIO	KAUTZ NAMETAGS	GENERAL FUND	CITY COUNCIL	24.00
12/02/24	TWISTATURES	HOLIDAY EVENT BALLOON TWIS	GENERAL FUND	CITY COUNCIL	300.00
12/02/24	TMCA, INC	GRAD FEE TRAINING - HETZEL	GENERAL FUND	CITY ADMINISTRATION	115.00
12/02/24	SAM'S CLUB DIRECT	WATER	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	63.68
12/02/24	SAM'S CLUB DIRECT	SERNA MEMBERSHIP - PARTIAL	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	11.34
12/02/24	SAM'S CLUB DIRECT	WATER	GENERAL FUND	FIRE DEPARTMENT	127.36
12/02/24	SAM'S CLUB DIRECT	STATION CLEANING SUPPLIES	GENERAL FUND	FIRE DEPARTMENT	171.06
12/02/24	RALPH N. TERPOLILLI	DECEMBER - MEDICAL DIRECTI	GENERAL FUND	FIRE DEPARTMENT	450.00
12/02/24	HEAT SAFETY EQUIPMENT	RPLC SENSORS GAS DETECTORS	GENERAL FUND	FIRE DEPARTMENT	882.58
12/02/24	HEAT SAFETY EQUIPMENT	PLC BOOTS'THREAD PROTECTOR	GENERAL FUND	FIRE DEPARTMENT	75.20
12/02/24	SAM'S CLUB DIRECT	WATER	GENERAL FUND	POLICE DEPARTMENT	127.36
12/02/24	SAN ANTONIO CODE BLUE POLICE	ALTERATIONS - KELLEY JACKE	GENERAL FUND	POLICE DEPARTMENT	32.00
12/02/24	VALVOLINE	# 529 - OIL CHANGE	GENERAL FUND	POLICE DEPARTMENT	75.58
12/02/24	SAM'S CLUB DIRECT	WATER	GENERAL FUND	POLICE DEPARTMENT	63.68
12/02/24	EDWARDS AQUIFER AUTHORITY	CLARY LEASE EAA FEES	WATER FUND	WATER DEPARTMENT	1,050.00
12/02/24	EDWARDS AQUIFER AUTHORITY	CLARY LEASE EAA FEES	WATER FUND	WATER DEPARTMENT	2,030.00
12/02/24	EDWARDS AQUIFER AUTHORITY	TSCHIRHART EAA FEES	WATER FUND	WATER DEPARTMENT	5,800.00
12/02/24	EDWARDS AQUIFER AUTHORITY	TSCHIRHART EAA FEES	WATER FUND	WATER DEPARTMENT	3,000.00
12/03/24	ACH***ELEVON INC	CC FEES - PERMIT	GENERAL FUND	CITY ADMINISTRATION	20.98
12/03/24	ACH***ELEVON INC	CC FEES - PERMITS MPN ONLI	GENERAL FUND	CITY ADMINISTRATION	756.51
12/03/24	ACH***AMERICA EXPRESS	AMEX CC FEES	GENERAL FUND	CITY ADMINISTRATION	5.19
12/03/24	ACH***ELEVON INC	CC FEES - COURT	GENERAL FUND	MUNICIPAL COURT	365.36
12/03/24	ACH***AMERICA EXPRESS	AMEX CC FEES	GENERAL FUND	MUNICIPAL COURT	12.30
12/03/24	ACH***NATIONAL BENEFIT SERVICES, LLC	ADJUSTMENT	GENERAL FUND	FIRE DEPARTMENT	345.00
12/03/24	ACH***ELEVON INC	WATER CC FEES - OFFICE	WATER FUND	WATER DEPARTMENT	169.06
12/03/24	ACH***ELEVON INC	WATER CC FEES - ONLINE	WATER FUND	WATER DEPARTMENT	1,359.46
12/04/24	ACH***USPS	DECEMBER UTILITY BILLING	WATER FUND	WATER DEPARTMENT	375.20
12/06/24	ACH***TX CSDU	CASE ID # 0012763109	GENERAL FUND	NON-DEPARTMENTAL	258.46
12/06/24	ACH***TX CSDU	CASE ID # 0013595137	GENERAL FUND	NON-DEPARTMENTAL	233.07
12/06/24	ACH***TX CSDU	CASE ID # 0014513234	GENERAL FUND	NON-DEPARTMENTAL	323.54
12/06/24	ACH***TX CSDU	CASE ID# 0011608980	GENERAL FUND	NON-DEPARTMENTAL	137.77
12/06/24	ACH***MISSION SQUARE RETIREMENT	ICMA-FLAT AMOUNTS	GENERAL FUND	NON-DEPARTMENTAL	1,577.00
12/06/24	ACH***TMRS	EMPLOYEE AND EMPLOYER CONT	GENERAL FUND	NON-DEPARTMENTAL	10,212.00
12/06/24	ACH***TMRS	EMPLOYEE AND EMPLOYER CONT	GENERAL FUND	NON-DEPARTMENTAL	10,750.52
12/06/24	ACH***TMRS	EMPLOYEE AND EMPLOYER CONT	GENERAL FUND	NON-DEPARTMENTAL	115.50
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	DENTAL ADJUSTMENTS	GENERAL FUND	NON-DEPARTMENTAL	111.00
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	VISION ADJUSTMENTS	GENERAL FUND	NON-DEPARTMENTAL	12.00
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	DENTAL-EMPLOYEE CHILD	GENERAL FUND	NON-DEPARTMENTAL	33.00
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	DENTAL-EMPLOYEE CHILD	GENERAL FUND	NON-DEPARTMENTAL	33.00
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	DENTAL-EMPLOYEE FAMILY	GENERAL FUND	NON-DEPARTMENTAL	85.44
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	DENTAL-EMPLOYEE FAMILY	GENERAL FUND	NON-DEPARTMENTAL	85.44
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	DENTAL-EMPLOYEE SPOUSE	GENERAL FUND	NON-DEPARTMENTAL	82.77
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	DENTAL-EMPLOYEE SPOUSE	GENERAL FUND	NON-DEPARTMENTAL	82.77
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	VISION - EMPLOYEE & CHILDR	GENERAL FUND	NON-DEPARTMENTAL	6.00
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	VISION - EMPLOYEE & CHILDR	GENERAL FUND	NON-DEPARTMENTAL	6.00
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	VISION-EMPLOYEE FAMILY	GENERAL FUND	NON-DEPARTMENTAL	15.00
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	VISION-EMPLOYEE FAMILY	GENERAL FUND	NON-DEPARTMENTAL	15.00
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	VISION-EMPLOYEE & SPOUSE	GENERAL FUND	NON-DEPARTMENTAL	12.73
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	VISION-EMPLOYEE & SPOUSE	GENERAL FUND	NON-DEPARTMENTAL	12.73
12/06/24	STANDARD INSURANCE COMPANY	LIFE-EMPLOYEE CHILDREN	GENERAL FUND	NON-DEPARTMENTAL	6.90
12/06/24	STANDARD INSURANCE COMPANY	LIFE-EMPLOYEE CHILDREN	GENERAL FUND	NON-DEPARTMENTAL	6.90
12/06/24	STANDARD INSURANCE COMPANY	LIFE-EMPLOYEE SPOUSE	GENERAL FUND	NON-DEPARTMENTAL	31.20

DATE	VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
12/06/24	STANDARD INSURANCE COMPANY	LIFE-EMPLOYEE SPOUSE	GENERAL FUND	NON-DEPARTMENTAL	31.20
12/06/24	STANDARD INSURANCE COMPANY	LIFE-VOLUNTARY	GENERAL FUND	NON-DEPARTMENTAL	503.60
12/06/24	STANDARD INSURANCE COMPANY	LIFE-VOLUNTARY	GENERAL FUND	NON-DEPARTMENTAL	500.03
12/06/24	ACH***NATIONAL BENEFIT SERVICES, LLC	HSA Contribution	GENERAL FUND	NON-DEPARTMENTAL	444.57
12/06/24	ACH***NATIONAL BENEFIT SERVICES, LLC	HSA Contribution	GENERAL FUND	NON-DEPARTMENTAL	444.57
12/06/24	FROST BANK	FEDERAL WITHHOLDING	GENERAL FUND	NON-DEPARTMENTAL	16,865.08
12/06/24	FROST BANK	MEDICARE TAXES	GENERAL FUND	NON-DEPARTMENTAL	2,074.06
12/06/24	CITY OF SHAVANO PARK GF/PAYROLL	GENERAL FUND DUE TO PAYROL	GENERAL FUND	NON-DEPARTMENTAL	109,402.66
12/06/24	ACH***DENTON, NAVARRO, ROCHA, BERNAL	OCTOBER CITY LEGAL SERVICE	GENERAL FUND	CITY ADMINISTRATION	4,394.76
12/06/24	ACH***DENTON, NAVARRO, ROCHA, BERNAL	OCTOBER - AUSTIN	GENERAL FUND	CITY ADMINISTRATION	1,235.00
12/06/24	ACH***DENTON, NAVARRO, ROCHA, BERNAL	OCOTBER PLANNING SERVICES	GENERAL FUND	CITY ADMINISTRATION	432.00
12/06/24	ACH***DENTON, NAVARRO, ROCHA, BERNAL	OCTOBER TPIA	GENERAL FUND	CITY ADMINISTRATION	293.86
12/06/24	ACH***TMRS	EMPLOYEE AND EMPLOYER CONT	GENERAL FUND	CITY ADMINISTRATION	3,941.59
12/06/24	ACH***TMRS	EMPLOYEE AND EMPLOYER CONT	GENERAL FUND	CITY ADMINISTRATION	3,941.59
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	DENTAL EMPLOYEE ONLY	GENERAL FUND	CITY ADMINISTRATION	14.00
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	DENTAL EMPLOYEE ONLY	GENERAL FUND	CITY ADMINISTRATION	14.00
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	DENTAL-EMPLOYEE FAMILY	GENERAL FUND	CITY ADMINISTRATION	28.26
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	DENTAL-EMPLOYEE FAMILY	GENERAL FUND	CITY ADMINISTRATION	28.26
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	DENTAL-EMPLOYEE SPOUSE	GENERAL FUND	CITY ADMINISTRATION	95.00
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	DENTAL-EMPLOYEE SPOUSE	GENERAL FUND	CITY ADMINISTRATION	95.00
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	VISION-EMPLOYEE ONLY	GENERAL FUND	CITY ADMINISTRATION	3.00
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	VISION-EMPLOYEE ONLY	GENERAL FUND	CITY ADMINISTRATION	3.00
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	VISION-EMPLOYEE FAMILY	GENERAL FUND	CITY ADMINISTRATION	5.50
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	VISION-EMPLOYEE FAMILY	GENERAL FUND	CITY ADMINISTRATION	5.50
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	VISION-EMPLOYEE & SPOUSE	GENERAL FUND	CITY ADMINISTRATION	13.50
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	VISION-EMPLOYEE & SPOUSE	GENERAL FUND	CITY ADMINISTRATION	13.50
12/06/24	STANDARD INSURANCE COMPANY	ADJUSTMENT TO DECEMBER	GENERAL FUND	CITY ADMINISTRATION	4.60-
12/06/24	STANDARD INSURANCE COMPANY	LIFE-EMPLOYEE ONLY	GENERAL FUND	CITY ADMINISTRATION	21.78
12/06/24	STANDARD INSURANCE COMPANY	LIFE-EMPLOYEE ONLY	GENERAL FUND	CITY ADMINISTRATION	21.78
12/06/24	ACH***NATIONAL BENEFIT SERVICES, LLC	COPAY 1K-3K EE HRA	GENERAL FUND	CITY ADMINISTRATION	136.00
12/06/24	ACH***NATIONAL BENEFIT SERVICES, LLC	COPAY 1K-3K EE HRA	GENERAL FUND	CITY ADMINISTRATION	136.00
12/06/24	FROST BANK	MEDICARE TAXES	GENERAL FUND	CITY ADMINISTRATION	389.81
12/06/24	ACH***TMRS	EMPLOYEE AND EMPLOYER CONT	GENERAL FUND	MUNICIPAL COURT	378.02
12/06/24	ACH***TMRS	EMPLOYEE AND EMPLOYER CONT	GENERAL FUND	MUNICIPAL COURT	378.02
12/06/24	STANDARD INSURANCE COMPANY	LIFE-EMPLOYEE ONLY	GENERAL FUND	MUNICIPAL COURT	3.63
12/06/24	STANDARD INSURANCE COMPANY	LIFE-EMPLOYEE ONLY	GENERAL FUND	MUNICIPAL COURT	3.63
12/06/24	FROST BANK	MEDICARE TAXES	GENERAL FUND	MUNICIPAL COURT	38.25
12/06/24	ACH***TMRS	EMPLOYEE AND EMPLOYER CONT	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	1,648.94
12/06/24	ACH***TMRS	EMPLOYEE AND EMPLOYER CONT	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	1,582.19
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	DENTAL EMPLOYEE ONLY	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	49.16
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	DENTAL EMPLOYEE ONLY	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	49.16
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	DENTAL-EMPLOYEE SPOUSE	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	11.62
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	DENTAL-EMPLOYEE SPOUSE	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	11.62
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	VISION-EMPLOYEE ONLY	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	10.54
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	VISION-EMPLOYEE ONLY	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	10.54
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	VISION-EMPLOYEE & SPOUSE	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	2.20
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	VISION-EMPLOYEE & SPOUSE	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	2.20
12/06/24	STANDARD INSURANCE COMPANY	LIFE-EMPLOYEE ONLY	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	14.53
12/06/24	STANDARD INSURANCE COMPANY	LIFE-EMPLOYEE ONLY	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	14.53
12/06/24	ACH***NATIONAL BENEFIT SERVICES, LLC	COPAY 1K-3K EE HRA	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	34.00
12/06/24	ACH***NATIONAL BENEFIT SERVICES, LLC	COPAY 1K-3K EE HRA	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	34.00
12/06/24	ACH***NATIONAL BENEFIT SERVICES, LLC	HSA 3.2K HSA FUNDS	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	150.00
12/06/24	ACH***NATIONAL BENEFIT SERVICES, LLC	HSA 3.2K HSA FUNDS	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	150.00
12/06/24	ACH***NATIONAL BENEFIT SERVICES, LLC	HSA 4K-6K HSA FUNDS	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	260.69
12/06/24	ACH***NATIONAL BENEFIT SERVICES, LLC	HSA 4K-6K HSA FUNDS	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	260.69
12/06/24	FROST BANK	MEDICARE TAXES	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	159.32

DATE	VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
12/06/24	ACH***TMRS	EMPLOYEE AND EMPLOYER CONT	GENERAL FUND	FIRE DEPARTMENT	7,411.85
12/06/24	ACH***TMRS	EMPLOYEE AND EMPLOYER CONT	GENERAL FUND	FIRE DEPARTMENT	8,346.21
12/06/24	ACH***TMRS	EMPLOYEE AND EMPLOYER CONT	GENERAL FUND	FIRE DEPARTMENT	236.45
12/06/24	ACH***AMERITAS	LIFE INSURANCE CORP DENTAL-EMPLOYEE CHILD	GENERAL FUND	FIRE DEPARTMENT	44.50
12/06/24	ACH***AMERITAS	LIFE INSURANCE CORP DENTAL-EMPLOYEE CHILD	GENERAL FUND	FIRE DEPARTMENT	44.50
12/06/24	ACH***AMERITAS	LIFE INSURANCE CORP DENTAL EMPLOYEE ONLY	GENERAL FUND	FIRE DEPARTMENT	112.00
12/06/24	ACH***AMERITAS	LIFE INSURANCE CORP DENTAL EMPLOYEE ONLY	GENERAL FUND	FIRE DEPARTMENT	112.00
12/06/24	ACH***AMERITAS	LIFE INSURANCE CORP DENTAL-EMPLOYEE FAMILY	GENERAL FUND	FIRE DEPARTMENT	113.04
12/06/24	ACH***AMERITAS	LIFE INSURANCE CORP DENTAL-EMPLOYEE FAMILY	GENERAL FUND	FIRE DEPARTMENT	113.04
12/06/24	ACH***AMERITAS	LIFE INSURANCE CORP DENTAL-EMPLOYEE SPOUSE	GENERAL FUND	FIRE DEPARTMENT	23.75
12/06/24	ACH***AMERITAS	LIFE INSURANCE CORP DENTAL-EMPLOYEE SPOUSE	GENERAL FUND	FIRE DEPARTMENT	23.75
12/06/24	ACH***AMERITAS	LIFE INSURANCE CORP VISION - EMPLOYEE & CHILDR	GENERAL FUND	FIRE DEPARTMENT	9.00
12/06/24	ACH***AMERITAS	LIFE INSURANCE CORP VISION - EMPLOYEE & CHILDR	GENERAL FUND	FIRE DEPARTMENT	9.00
12/06/24	ACH***AMERITAS	LIFE INSURANCE CORP VISION-EMPLOYEE ONLY	GENERAL FUND	FIRE DEPARTMENT	24.00
12/06/24	ACH***AMERITAS	LIFE INSURANCE CORP VISION-EMPLOYEE ONLY	GENERAL FUND	FIRE DEPARTMENT	24.00
12/06/24	ACH***AMERITAS	LIFE INSURANCE CORP VISION-EMPLOYEE FAMILY	GENERAL FUND	FIRE DEPARTMENT	22.00
12/06/24	ACH***AMERITAS	LIFE INSURANCE CORP VISION-EMPLOYEE FAMILY	GENERAL FUND	FIRE DEPARTMENT	22.00
12/06/24	ACH***AMERITAS	LIFE INSURANCE CORP VISION-EMPLOYEE & SPOUSE	GENERAL FUND	FIRE DEPARTMENT	4.50
12/06/24	ACH***AMERITAS	LIFE INSURANCE CORP VISION-EMPLOYEE & SPOUSE	GENERAL FUND	FIRE DEPARTMENT	4.50
12/06/24	STANDARD INSURANCE COMPANY	ADJUSTMENT TO DECEMBER	GENERAL FUND	FIRE DEPARTMENT	242.93-
12/06/24	STANDARD INSURANCE COMPANY	LIFE-EMPLOYEE ONLY	GENERAL FUND	FIRE DEPARTMENT	58.08
12/06/24	STANDARD INSURANCE COMPANY	LIFE-EMPLOYEE ONLY	GENERAL FUND	FIRE DEPARTMENT	58.08
12/06/24	ACH***NATIONAL BENEFIT SERVICES, LLC	HSA 3.2K HSA FUNDS	GENERAL FUND	FIRE DEPARTMENT	600.00
12/06/24	ACH***NATIONAL BENEFIT SERVICES, LLC	HSA 3.2K HSA FUNDS	GENERAL FUND	FIRE DEPARTMENT	600.00
12/06/24	ACH***NATIONAL BENEFIT SERVICES, LLC	HSA 4K-6K HSA FUNDS	GENERAL FUND	FIRE DEPARTMENT	1,207.50
12/06/24	ACH***NATIONAL BENEFIT SERVICES, LLC	HSA 4K-6K HSA FUNDS	GENERAL FUND	FIRE DEPARTMENT	1,207.50
12/06/24	FROST BANK	MEDICARE TAXES	GENERAL FUND	FIRE DEPARTMENT	758.43
12/06/24	ACH***TMRS	EMPLOYEE AND EMPLOYER CONT	GENERAL FUND	POLICE DEPARTMENT	7,525.06
12/06/24	ACH***TMRS	EMPLOYEE AND EMPLOYER CONT	GENERAL FUND	POLICE DEPARTMENT	7,759.81
12/06/24	ACH***AMERITAS	LIFE INSURANCE CORP DENTAL-EMPLOYEE CHILD	GENERAL FUND	POLICE DEPARTMENT	44.50
12/06/24	ACH***AMERITAS	LIFE INSURANCE CORP DENTAL-EMPLOYEE CHILD	GENERAL FUND	POLICE DEPARTMENT	44.50
12/06/24	ACH***AMERITAS	LIFE INSURANCE CORP DENTAL EMPLOYEE ONLY	GENERAL FUND	POLICE DEPARTMENT	126.00
12/06/24	ACH***AMERITAS	LIFE INSURANCE CORP DENTAL EMPLOYEE ONLY	GENERAL FUND	POLICE DEPARTMENT	126.00
12/06/24	ACH***AMERITAS	LIFE INSURANCE CORP DENTAL-EMPLOYEE FAMILY	GENERAL FUND	POLICE DEPARTMENT	28.26
12/06/24	ACH***AMERITAS	LIFE INSURANCE CORP DENTAL-EMPLOYEE FAMILY	GENERAL FUND	POLICE DEPARTMENT	28.26
12/06/24	ACH***AMERITAS	LIFE INSURANCE CORP DENTAL-EMPLOYEE SPOUSE	GENERAL FUND	POLICE DEPARTMENT	71.25
12/06/24	ACH***AMERITAS	LIFE INSURANCE CORP DENTAL-EMPLOYEE SPOUSE	GENERAL FUND	POLICE DEPARTMENT	71.25
12/06/24	ACH***AMERITAS	LIFE INSURANCE CORP VISION - EMPLOYEE & CHILDR	GENERAL FUND	POLICE DEPARTMENT	9.00
12/06/24	ACH***AMERITAS	LIFE INSURANCE CORP VISION - EMPLOYEE & CHILDR	GENERAL FUND	POLICE DEPARTMENT	9.00
12/06/24	ACH***AMERITAS	LIFE INSURANCE CORP VISION-EMPLOYEE ONLY	GENERAL FUND	POLICE DEPARTMENT	24.00
12/06/24	ACH***AMERITAS	LIFE INSURANCE CORP VISION-EMPLOYEE ONLY	GENERAL FUND	POLICE DEPARTMENT	24.00
12/06/24	ACH***AMERITAS	LIFE INSURANCE CORP VISION-EMPLOYEE FAMILY	GENERAL FUND	POLICE DEPARTMENT	5.50
12/06/24	ACH***AMERITAS	LIFE INSURANCE CORP VISION-EMPLOYEE FAMILY	GENERAL FUND	POLICE DEPARTMENT	5.50
12/06/24	ACH***AMERITAS	LIFE INSURANCE CORP VISION-EMPLOYEE & SPOUSE	GENERAL FUND	POLICE DEPARTMENT	18.00
12/06/24	ACH***AMERITAS	LIFE INSURANCE CORP VISION-EMPLOYEE & SPOUSE	GENERAL FUND	POLICE DEPARTMENT	18.00
12/06/24	STANDARD INSURANCE COMPANY	ADJUSTMENT TO DECEMBER	GENERAL FUND	POLICE DEPARTMENT	50.05-
12/06/24	STANDARD INSURANCE COMPANY	ADJUST NOV 24	GENERAL FUND	POLICE DEPARTMENT	120.96
12/06/24	STANDARD INSURANCE COMPANY	LIFE-EMPLOYEE ONLY	GENERAL FUND	POLICE DEPARTMENT	58.08
12/06/24	STANDARD INSURANCE COMPANY	LIFE-EMPLOYEE ONLY	GENERAL FUND	POLICE DEPARTMENT	58.08
12/06/24	ACH***NATIONAL BENEFIT SERVICES, LLC	COPAY 1K-3K EE HRA	GENERAL FUND	POLICE DEPARTMENT	340.00
12/06/24	ACH***NATIONAL BENEFIT SERVICES, LLC	COPAY 1K-3K EE HRA	GENERAL FUND	POLICE DEPARTMENT	340.00
12/06/24	ACH***NATIONAL BENEFIT SERVICES, LLC	COPAY 3K-6K EE HRA	GENERAL FUND	POLICE DEPARTMENT	101.00
12/06/24	ACH***NATIONAL BENEFIT SERVICES, LLC	COPAY 3K-6K EE HRA	GENERAL FUND	POLICE DEPARTMENT	101.00
12/06/24	ACH***NATIONAL BENEFIT SERVICES, LLC	HSA 3.2K HSA FUNDS	GENERAL FUND	POLICE DEPARTMENT	150.00
12/06/24	ACH***NATIONAL BENEFIT SERVICES, LLC	HSA 3.2K HSA FUNDS	GENERAL FUND	POLICE DEPARTMENT	150.00
12/06/24	ACH***NATIONAL BENEFIT SERVICES, LLC	HSA 4K-6K HSA FUNDS	GENERAL FUND	POLICE DEPARTMENT	517.50

DATE	VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
12/06/24	ACH***NATIONAL BENEFIT SERVICES, LLC	HSA 4K-6K HSA FUNDS	GENERAL FUND	POLICE DEPARTMENT	517.50
12/06/24	FROST BANK	MEDICARE TAXES	GENERAL FUND	POLICE DEPARTMENT	728.27
12/06/24	ACH***TX CSDU	CASE ID# 0011608980	WATER FUND	NON-DEPARTMENTAL	137.77
12/06/24	ACH***MISSION SQUARE RETIREMENT	ICMA-FLAT AMOUNTS	WATER FUND	NON-DEPARTMENTAL	110.00
12/06/24	ACH***TMRS	EMPLOYEE AND EMPLOYER CONT	WATER FUND	NON-DEPARTMENTAL	924.26
12/06/24	ACH***TMRS	EMPLOYEE AND EMPLOYER CONT	WATER FUND	NON-DEPARTMENTAL	839.38
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	DENTAL-EMPLOYEE FAMILY	WATER FUND	NON-DEPARTMENTAL	28.48
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	DENTAL-EMPLOYEE FAMILY	WATER FUND	NON-DEPARTMENTAL	28.48
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	DENTAL-EMPLOYEE SPOUSE	WATER FUND	NON-DEPARTMENTAL	4.98
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	DENTAL-EMPLOYEE SPOUSE	WATER FUND	NON-DEPARTMENTAL	4.98
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	VISION-EMPLOYEE FAMILY	WATER FUND	NON-DEPARTMENTAL	2.50
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	VISION-EMPLOYEE FAMILY	WATER FUND	NON-DEPARTMENTAL	2.50
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	VISION-EMPLOYEE & SPOUSE	WATER FUND	NON-DEPARTMENTAL	0.77
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	VISION-EMPLOYEE & SPOUSE	WATER FUND	NON-DEPARTMENTAL	0.77
12/06/24	STANDARD INSURANCE COMPANY	LIFE-EMPLOYEE CHILDREN	WATER FUND	NON-DEPARTMENTAL	1.15
12/06/24	STANDARD INSURANCE COMPANY	LIFE-EMPLOYEE CHILDREN	WATER FUND	NON-DEPARTMENTAL	1.15
12/06/24	STANDARD INSURANCE COMPANY	LIFE-EMPLOYEE SPOUSE	WATER FUND	NON-DEPARTMENTAL	2.75
12/06/24	STANDARD INSURANCE COMPANY	LIFE-EMPLOYEE SPOUSE	WATER FUND	NON-DEPARTMENTAL	2.75
12/06/24	STANDARD INSURANCE COMPANY	LIFE-VOLUNTARY	WATER FUND	NON-DEPARTMENTAL	11.62
12/06/24	STANDARD INSURANCE COMPANY	LIFE-VOLUNTARY	WATER FUND	NON-DEPARTMENTAL	11.62
12/06/24	ACH***NATIONAL BENEFIT SERVICES, LLC	HSA Contribution	WATER FUND	NON-DEPARTMENTAL	120.43
12/06/24	ACH***NATIONAL BENEFIT SERVICES, LLC	HSA Contribution	WATER FUND	NON-DEPARTMENTAL	120.43
12/06/24	FROST BANK	FEDERAL WITHHOLDING	WATER FUND	NON-DEPARTMENTAL	1,361.46
12/06/24	FROST BANK	MEDICARE TAXES	WATER FUND	NON-DEPARTMENTAL	181.03
12/06/24	CITY OF SHAVANO PARK GF/PAYROLL	WATER FUND DUE TO PAYROLL	WATER FUND	NON-DEPARTMENTAL	9,647.28
12/06/24	ACH***TMRS	EMPLOYEE AND EMPLOYER CONT	WATER FUND	WATER DEPARTMENT	1,892.11
12/06/24	ACH***TMRS	EMPLOYEE AND EMPLOYER CONT	WATER FUND	WATER DEPARTMENT	1,718.33
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	DENTAL EMPLOYEE ONLY	WATER FUND	WATER DEPARTMENT	20.84
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	DENTAL EMPLOYEE ONLY	WATER FUND	WATER DEPARTMENT	20.84
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	DENTAL-EMPLOYEE FAMILY	WATER FUND	WATER DEPARTMENT	56.52
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	DENTAL-EMPLOYEE FAMILY	WATER FUND	WATER DEPARTMENT	56.52
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	DENTAL-EMPLOYEE SPOUSE	WATER FUND	WATER DEPARTMENT	12.13
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	DENTAL-EMPLOYEE SPOUSE	WATER FUND	WATER DEPARTMENT	12.13
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	VISION-EMPLOYEE ONLY	WATER FUND	WATER DEPARTMENT	7.46
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	VISION-EMPLOYEE ONLY	WATER FUND	WATER DEPARTMENT	7.46
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	VISION-EMPLOYEE FAMILY	WATER FUND	WATER DEPARTMENT	5.50
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	VISION-EMPLOYEE FAMILY	WATER FUND	WATER DEPARTMENT	5.50
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	VISION-EMPLOYEE & SPOUSE	WATER FUND	WATER DEPARTMENT	2.30
12/06/24	ACH***AMERITAS LIFE INSURANCE CORP	VISION-EMPLOYEE & SPOUSE	WATER FUND	WATER DEPARTMENT	2.30
12/06/24	STANDARD INSURANCE COMPANY	LIFE-EMPLOYEE ONLY	WATER FUND	WATER DEPARTMENT	14.51
12/06/24	STANDARD INSURANCE COMPANY	LIFE-EMPLOYEE ONLY	WATER FUND	WATER DEPARTMENT	14.51
12/06/24	ACH***NATIONAL BENEFIT SERVICES, LLC	COPAY 1K-3K EE HRA	WATER FUND	WATER DEPARTMENT	34.00
12/06/24	ACH***NATIONAL BENEFIT SERVICES, LLC	COPAY 1K-3K EE HRA	WATER FUND	WATER DEPARTMENT	34.00
12/06/24	ACH***NATIONAL BENEFIT SERVICES, LLC	COPAY 3K-6K EE HRA	WATER FUND	WATER DEPARTMENT	101.00
12/06/24	ACH***NATIONAL BENEFIT SERVICES, LLC	COPAY 3K-6K EE HRA	WATER FUND	WATER DEPARTMENT	101.00
12/06/24	ACH***NATIONAL BENEFIT SERVICES, LLC	HSA 4K-6K HSA FUNDS	WATER FUND	WATER DEPARTMENT	84.31
12/06/24	ACH***NATIONAL BENEFIT SERVICES, LLC	HSA 4K-6K HSA FUNDS	WATER FUND	WATER DEPARTMENT	84.31
12/06/24	ACH***FERGUSON WATERWORKS # 1106	WASHERS (FOR METERS)	WATER FUND	WATER DEPARTMENT	22.00
12/06/24	ACH***FERGUSON WATERWORKS # 1106	104 WINDMILL WATER METERS	WATER FUND	WATER DEPARTMENT	90.84
12/06/24	ACH***FERGUSON WATERWORKS # 1106	BRASS ANGLE BALL VALUE	WATER FUND	WATER DEPARTMENT	290.78
12/06/24	FROST BANK	MEDICARE TAXES	WATER FUND	WATER DEPARTMENT	181.01
12/06/24	ACH***COLLIERS ENGINEERS	OCT STR. PROJECT - 94.61%	STREET PROJECTS FU	PUBLIC WORKS	1,012.50
12/06/24	ACH***COLLIERS ENGINEERS	DE ZAVALA PROJECT - OCT	STREET PROJECTS FU	PUBLIC WORKS	5,027.50
12/09/24	VILCHEZ LINARES, JOSE	Cash Refund:209780 -02	GENERAL FUND	NON-DEPARTMENTAL	581.00
12/09/24	THE PAYMENT GROUP, LLC	JOSE ALBERTO VILCHEZ LINAR	GENERAL FUND	NON-DEPARTMENTAL	581.00
12/09/24	ALOHA KITCHEN CATERING & ENTERTAINMENT	40 MEALS EMPLOYEE HOLIDAY	GENERAL FUND	CITY COUNCIL	967.50

DATE	VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
12/09/24	JANI KING OF SAN ANTONIO	DEC. CLEANING - CITY HALL	GENERAL FUND	CITY ADMINISTRATION	779.22
12/09/24	SERVICE UNIFORM	FLOOR MATS FOR CITY HALL	GENERAL FUND	CITY ADMINISTRATION	68.95
12/09/24	SERVICE UNIFORM	FLOOR MATS FOR CITY HALL &	GENERAL FUND	CITY ADMINISTRATION	68.95
12/09/24	SERVICE UNIFORM	FLOOR MATS FOR CITY HALL &	GENERAL FUND	CITY ADMINISTRATION	68.95
12/09/24	SERVICE UNIFORM	FLOOR MATS FOR CITY HALL &	GENERAL FUND	CITY ADMINISTRATION	68.95
12/09/24	PYE-BARKER FIRE & SAFETY, LLC.	RPLC FIRE ALARM STROBE-KEL	GENERAL FUND	CITY ADMINISTRATION	760.00
12/09/24	SORCERERS APPRINTICE	1500 COURT JACKETS	GENERAL FUND	MUNICIPAL COURT	399.00
12/09/24	AT&T MOBILITY	PW/W DEPARTMENT	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	75.01
12/09/24	JANI KING OF SAN ANTONIO	DEC. CLEANING - PUBLIC WOR	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	121.29
12/09/24	COOPER EQUIPMENT CO	CRACK SEALING	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	1,172.15
12/09/24	GARDEN-VILLE	LAWN & GARDEN MATERIALS	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	246.00
12/09/24	SERVICE UNIFORM	PW UNIFORMS	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	60.56
12/09/24	SERVICE UNIFORM	UNIFORMS - PUBLIC WORKS	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	60.56
12/09/24	SERVICE UNIFORM	UNIFORMS - PUBLIC WORKS	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	60.56
12/09/24	SERVICE UNIFORM	UNIFORMS - PUBLIC WORKS	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	60.56
12/09/24	05 PLUMBING, LLC	RPLC BAY WATER HEATER/LINE	GENERAL FUND	FIRE DEPARTMENT	4,109.25
12/09/24	WELDERS SUPPLY COMPANY	MEDICAL OXYGEN	GENERAL FUND	FIRE DEPARTMENT	45.50
12/09/24	GREG WOODRUFF	11-24 TO 11-27	GENERAL FUND	FIRE DEPARTMENT	894.41
12/09/24	UPS STORE #4997	RETURN CANDIDATE TESTING P	GENERAL FUND	FIRE DEPARTMENT	51.89
12/09/24	THOMAS C GROSE	11-24 TO 11-27	GENERAL FUND	FIRE DEPARTMENT	601.82
12/09/24	SIDDONS-MARTIN EMERGENCY GRP	LEAKING VALVE REPAIR (P139	GENERAL FUND	FIRE DEPARTMENT	1,394.96
12/09/24	SIDDONS-MARTIN EMERGENCY GRP	LEAKING VALVE REPAIR (E139	GENERAL FUND	FIRE DEPARTMENT	858.00
12/09/24	LINDA'S TIRE AND AUTO SVC	BRUSH 139 TIRE RPLC	GENERAL FUND	FIRE DEPARTMENT	581.80
12/09/24	SOUTHWEST TEXAS REGIONAL ADVISORY COUN	EMS TABLET RUN VOLUME FEE	GENERAL FUND	FIRE DEPARTMENT	3,442.26
12/09/24	SOUTHWEST PUBLIC SAFETY	#524-INSTALL ROUTER/ANTENN	GENERAL FUND	POLICE DEPARTMENT	400.00
12/09/24	G T DISTRIBUTORS, INC.	9MM AMMO	GENERAL FUND	POLICE DEPARTMENT	953.99
12/09/24	PYE-BARKER FIRE & SAFETY, LLC.	SERVICE CALL-FOX BURNT CIT	GENERAL FUND	POLICE DEPARTMENT	325.00
12/09/24	MONTY JOE MCGUFFIN	2 HEALTH INSPECTIONS	GENERAL FUND	DEVELOPMENT SERVICES	120.00
12/09/24	AT&T MOBILITY	PW/W DEPARTMENT	WATER FUND	WATER DEPARTMENT	75.01
12/09/24	JANI KING OF SAN ANTONIO	DEC. CLEANING - PUBLIC WOR	WATER FUND	WATER DEPARTMENT	121.29
12/09/24	SERVICE UNIFORM	WATER DEFT UNIFORMS	WATER FUND	WATER DEPARTMENT	60.56
12/09/24	SERVICE UNIFORM	UNIFORMS - WATER DEPT	WATER FUND	WATER DEPARTMENT	60.56
12/09/24	SERVICE UNIFORM	UNIFORMS - WATER DEPT	WATER FUND	WATER DEPARTMENT	60.56
12/09/24	SERVICE UNIFORM	UNIFORMS - WATER DEPT	WATER FUND	WATER DEPARTMENT	60.56
12/09/24	DIGITAL AGE TECH CONSULTANTS, LLC	LASERFICHE ANNUAL	AMER RESCUE PLAN A	CITY ADMINISTRATION	2,999.00
12/09/24	DIGITAL AGE TECH CONSULTANTS, LLC	5 HRS - IMPLENTATION	AMER RESCUE PLAN A	CITY ADMINISTRATION	675.00
12/13/24	ACH***AMAZON.COM SERVICES INC	BACKDROP FOR SANTA PHOTOS	GENERAL FUND	CITY COUNCIL	119.80
12/13/24	ACH***NEIGHBORHOOD NEWS	JANUARY 2025 ROADRUNNER	GENERAL FUND	CITY ADMINISTRATION	1,203.72
12/13/24	ACH***GREAT AMERICA FINANCIAL SERVICES	DECEMBER LEASE AGREEMENT	GENERAL FUND	CITY ADMINISTRATION	160.00
12/13/24	ACH***BARCOM TECHNOLOGY	JAN CONTRACT SERVICES	GENERAL FUND	CITY ADMINISTRATION	2,170.80
12/13/24	ACH***BARCOM TECHNOLOGY	JAN BACKUP SERVICES	GENERAL FUND	CITY ADMINISTRATION	1,079.60
12/13/24	ACH***BARCOM TECHNOLOGY	JAN CID BACKUP SERVICES	GENERAL FUND	CITY ADMINISTRATION	590.00
12/13/24	ACH***AMAZON.COM SERVICES INC	COPY PAPER	GENERAL FUND	CITY ADMINISTRATION	103.72
12/13/24	ACH***ORKIN, INC.	NOV. MONTHLY PEST CONTROL	GENERAL FUND	CITY ADMINISTRATION	172.99
12/13/24	ACH***SAFESITE, INC.	DEC DOCUMENT STORAGE	GENERAL FUND	CITY ADMINISTRATION	247.20
12/13/24	ACH***VOYAGER FLEET SYSTEM	NOVEMBER FUEL - PUBLIC WOR	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	77.30
12/13/24	ACH***VOYAGER FLEET SYSTEM	NOVEMBER FUEL - FIRE	GENERAL FUND	FIRE DEPARTMENT	1,147.87
12/13/24	ACH***AMAZON.COM SERVICES INC	TRAFFIC CONES,DUFFLE BAG,R	GENERAL FUND	FIRE DEPARTMENT	187.94
12/13/24	ACH***VOYAGER FLEET SYSTEM	NOVEMBER FUEL - POLICE	GENERAL FUND	POLICE DEPARTMENT	2,811.11
12/13/24	ACH***GREAT AMERICA FINANCIAL SERVICES	DECEMBER LEASE AGREEMENT	GENERAL FUND	POLICE DEPARTMENT	132.00
12/13/24	ACH***DeZAVALA-SHAVANO VET CLINIC	NOVEMBER ANIMAL CONTRACT	GENERAL FUND	POLICE DEPARTMENT	1,000.00
12/13/24	ACH***BB INSPECTION SERVICES	65 INSPECTIONS	GENERAL FUND	DEVELOPMENT SERVICES	3,250.00
12/13/24	ACH***BB INSPECTION SERVICES	11 PLAN REVIEWS	GENERAL FUND	DEVELOPMENT SERVICES	550.00
12/13/24	ACH***BB INSPECTION SERVICES	1 COMMERICAL EXPEDITED REV	GENERAL FUND	DEVELOPMENT SERVICES	180.00
12/13/24	ACH***BB INSPECTION SERVICES	5 COMMERICAL REVIEW	GENERAL FUND	DEVELOPMENT SERVICES	475.00
12/13/24	ACH***VOYAGER FLEET SYSTEM	NOVEMBER FUEL - WATER DEPT	WATER FUND	WATER DEPARTMENT	71.65

DATE	VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
12/13/24	ACH***BADGER METER, INC.	SERVICES FOR NOVEMBER	WATER FUND	WATER DEPARTMENT	690.99
12/16/24	HOME DEPOT CREDIT SERVICE	CITY HALL TREE WELL SUPPLI	GENERAL FUND	CITY ADMINISTRATION	128.14
12/16/24	HOME DEPOT CREDIT SERVICE	CITY HALL TREE WELL SUPPLI	GENERAL FUND	CITY ADMINISTRATION	184.46
12/16/24	HOME DEPOT CREDIT SERVICE	CITY HALL WINDOW CLEANER	GENERAL FUND	CITY ADMINISTRATION	34.56
12/16/24	HOME DEPOT CREDIT SERVICE	CITY HALL TREE SUPPLIES	GENERAL FUND	CITY ADMINISTRATION	28.10
12/16/24	HOME DEPOT CREDIT SERVICE	CITY HALL TREE WELL SUPPLI	GENERAL FUND	CITY ADMINISTRATION	2.14-
12/16/24	BEXAR APPRAISAL DISTRICT	1ST QTR FY2025 APPRAISAL S	GENERAL FUND	CITY ADMINISTRATION	7,194.00
12/16/24	ABIP, PC	FY24 AUDIT PROGRESS BILLIN	GENERAL FUND	CITY ADMINISTRATION	15,000.00
12/16/24	DEX IMAGING LLC	PRINTING COSTS - ADMIN	GENERAL FUND	CITY ADMINISTRATION	175.69
12/16/24	STAPLES BUSINESS ADVANTAGE	1099'S & W-2	GENERAL FUND	CITY ADMINISTRATION	69.18
12/16/24	STAPLES BUSINESS ADVANTAGE	TONER, PENS, CALENDAR	GENERAL FUND	CITY ADMINISTRATION	116.37
12/16/24	STAPLES BUSINESS ADVANTAGE	1099-MISC	GENERAL FUND	CITY ADMINISTRATION	25.19
12/16/24	STAPLES BUSINESS ADVANTAGE	TONER & COPY PAPER	GENERAL FUND	CITY ADMINISTRATION	198.48
12/16/24	DARRELL S. DULLNIG	DECEMBER COURT	GENERAL FUND	MUNICIPAL COURT	750.00
12/16/24	GERALD S. REAMEY	DECEMBER COURT	GENERAL FUND	MUNICIPAL COURT	750.00
12/16/24	ALTEX ELECTRONICS, LTD.	IT CABLES	GENERAL FUND	MUNICIPAL COURT	29.95
12/16/24	HOME DEPOT CREDIT SERVICE	3 TON LIFT JACK	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	81.99
12/16/24	HOME DEPOT CREDIT SERVICE	PW BUILDING BATTERIES	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	59.48
12/16/24	HOME DEPOT CREDIT SERVICE	POND HILL WALL CONCRETE BL	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	49.50
12/16/24	CLEAN SCAPES- SAN ANTONIO, LLC	DECEMBER LANDSCAPING	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	668.62
12/16/24	CINTAS	FIRST AID RPLC	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	103.94
12/16/24	CINTAS	FIRST AID RPLC	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	60.35
12/16/24	CITY OF SHAVANO PARK WATER DEPT.	CITY WATER BILL - PUBLIC W	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	123.45
12/16/24	CITY OF SHAVANO PARK WATER DEPT.	GENERAL ADMIN	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	391.16
12/16/24	TERRA VISTA LANDSCAPE DEVELOPMENT	DEC LOCKHILL SELMA LANDSCA	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	671.00
12/16/24	HOME DEPOT CREDIT SERVICE	FIRE ANT KILLER	GENERAL FUND	FIRE DEPARTMENT	39.94
12/16/24	WELDERS SUPPLY COMPANY	MEDICIAL OXYGEN	GENERAL FUND	FIRE DEPARTMENT	43.50
12/16/24	GALLS	REPLACE DEPT PATCHES	GENERAL FUND	FIRE DEPARTMENT	108.16
12/16/24	GALLS	ISBELL - SHIRT/NAME TAPES	GENERAL FUND	FIRE DEPARTMENT	106.87
12/16/24	GALLS	PATCH SWAP UNIFORMS	GENERAL FUND	FIRE DEPARTMENT	23.35
12/16/24	GALLS	UNIFORMS	GENERAL FUND	FIRE DEPARTMENT	177.65
12/16/24	CITY OF SAN ANTONIO	FIRE SAFTEY RADIO	GENERAL FUND	FIRE DEPARTMENT	504.00
12/16/24	CITY OF SHAVANO PARK WATER DEPT.	CITY WATER BILL - FIRE	GENERAL FUND	FIRE DEPARTMENT	124.04
12/16/24	TEXAS MED CLINIC	PREEMPLOYMENT PHYSICAL-RAM	GENERAL FUND	POLICE DEPARTMENT	154.00
12/16/24	DEX IMAGING LLC	PRINTING COSTS - POLICE	GENERAL FUND	POLICE DEPARTMENT	26.07
12/16/24	STAPLES BUSINESS ADVANTAGE	URINAL SCREENS FOR POLICE	GENERAL FUND	POLICE DEPARTMENT	79.77
12/16/24	SAN ANTONIO CODE BLUE POLICE	UNIFORM - RAMIREZ	GENERAL FUND	POLICE DEPARTMENT	527.00
12/16/24	GALLS	ESCORZA JACKET SLEEVES SHO	GENERAL FUND	POLICE DEPARTMENT	9.89
12/16/24	GALLS	TRAINING SHOTGUNS	GENERAL FUND	POLICE DEPARTMENT	409.98
12/16/24	GALLS	UNIFORM PANTS - RAMIREZ	GENERAL FUND	POLICE DEPARTMENT	79.80
12/16/24	GALLS	RAMIREZ - 2 POLOS	GENERAL FUND	POLICE DEPARTMENT	91.20
12/16/24	GALLS	RAMIREZ - PANTS	GENERAL FUND	POLICE DEPARTMENT	84.00
12/16/24	CITY OF SAN ANTONIO	POLICE SAFETY RADIO	GENERAL FUND	POLICE DEPARTMENT	612.00
12/16/24	COWBOY CLEANERS	NOVEMBER DRY CLEANING UNIF	GENERAL FUND	POLICE DEPARTMENT	137.97
12/16/24	COWBOY CLEANERS	COSTUME CLEANING	GENERAL FUND	POLICE DEPARTMENT	45.71
12/16/24	VALVOLINE	# 523 - OIL CHANGE	GENERAL FUND	POLICE DEPARTMENT	89.96
12/16/24	POLICE AND SHERIFFS PRESS, INC.	KELLEY ID CARDS	GENERAL FUND	POLICE DEPARTMENT	32.60
12/16/24	DENNIS KELLEY	TRAINING	GENERAL FUND	POLICE DEPARTMENT	592.80
12/16/24	HOME DEPOT CREDIT SERVICE	3 TON LIFT JACK	WATER FUND	WATER DEPARTMENT	81.99
12/16/24	PVS DX INC.	CHLORINE FOR WELLS	WATER FUND	WATER DEPARTMENT	200.00
12/16/24	TEXAS EXCAVATION SAFETY SYSTEM	LOCATING TICKETS - 27	WATER FUND	WATER DEPARTMENT	31.05
12/16/24	CINTAS	FIRST AID RPLC	WATER FUND	WATER DEPARTMENT	103.93
12/16/24	CINTAS	FIRST AID RPLC	WATER FUND	WATER DEPARTMENT	60.35
12/16/24	CITY OF SHAVANO PARK WATER DEPT.	CITY WATER BILL - WATER DE	WATER FUND	WATER DEPARTMENT	41.90
12/16/24	MOBILE COMMUNICATIONS AMERICA	# 531 & # 532 - CRADLEPOIN	CRIME CONTROL DIST	POLICE DEPARTMENT	2,472.56
12/16/24	TCOLE	RAMIREZ INSTRUCTOR CERT	LEOSE	POLICE DEPARTMENT	35.00

DATE	VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
12/16/24	METRO FIRE APARATUS SPECIALISTS INC.	4 WAY MANIFOLD	AMER RESCUE PLAN A	FIRE DEPARTMENT	2,864.19
12/16/24	CITY OF SHAVANO PARK WATER DEPT.	PHASE 1 STREET PROJECT WAT	STREET PROJECTS FU	PUBLIC WORKS	264.33
12/17/24	SAN ANTONIO WATER SYSTEM	001497316-0145332	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	96.84
12/17/24	SAN ANTONIO WATER SYSTEM	001497313-0145573	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	28.06
12/17/24	SAN ANTONIO WATER SYSTEM	001497317-0145575	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	0.00
12/17/24	SAN ANTONIO WATER SYSTEM	001497321-0156129	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	12.70
12/17/24	SAN ANTONIO WATER SYSTEM	001497510-0156128	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	18.50
12/17/24	SAN ANTONIO WATER SYSTEM	001497512-0156127	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	24.28
12/17/24	SAN ANTONIO WATER SYSTEM	001497516-0156126	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	20.44
12/17/24	SAN ANTONIO WATER SYSTEM	001497518-0156125	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	21.21
12/17/24	SAN ANTONIO WATER SYSTEM	001497521-0156124	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	24.28
12/17/24	SAN ANTONIO WATER SYSTEM	001497522-0156123	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	12.70
12/20/24	ACH****TX CSDU	CASE ID # 0012763109	GENERAL FUND	NON-DEPARTMENTAL	258.46
12/20/24	ACH****TX CSDU	CASE ID # 0013595137	GENERAL FUND	NON-DEPARTMENTAL	233.07
12/20/24	ACH****TX CSDU	CASE ID # 0014513234	GENERAL FUND	NON-DEPARTMENTAL	323.54
12/20/24	ACH****TX CSDU	CASE ID# 0011608980	GENERAL FUND	NON-DEPARTMENTAL	137.77
12/20/24	ACH***MISSION SQUARE RETIREMENT	ICMA-FLAT AMOUNTS	GENERAL FUND	NON-DEPARTMENTAL	1,777.00
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	COPAY 1K-3K CHILD BUY DOWN	GENERAL FUND	NON-DEPARTMENTAL	628.67
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	COPAY 1K-3K CHILD BUY DOWN	GENERAL FUND	NON-DEPARTMENTAL	628.67
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	COPAY 1K-3K FAMILY BUY DOW	GENERAL FUND	NON-DEPARTMENTAL	462.00
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	COPAY 1K-3K FAMILY BUY DOW	GENERAL FUND	NON-DEPARTMENTAL	462.00
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	COPAY 1K-3K SPOUSE BUY DOW	GENERAL FUND	NON-DEPARTMENTAL	462.00
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	COPAY 1K-3K SPOUSE BUY DOW	GENERAL FUND	NON-DEPARTMENTAL	462.00
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	COPAY 3K-6K CHILD BUY DOWN	GENERAL FUND	NON-DEPARTMENTAL	132.37
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	COPAY 3K-6K CHILD BUY DOWN	GENERAL FUND	NON-DEPARTMENTAL	132.37
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	COPAY 3K-6K FAMILY BUY DOW	GENERAL FUND	NON-DEPARTMENTAL	386.62
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	COPAY 3K-6K FAMILY BUY DOW	GENERAL FUND	NON-DEPARTMENTAL	386.62
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	HSA 3.2K SPOUSE BUY DOWN	GENERAL FUND	NON-DEPARTMENTAL	204.74
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	HSA 3.2K SPOUSE BUY DOWN	GENERAL FUND	NON-DEPARTMENTAL	102.37
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	HSA 4K-6K FAMILY BUY DOWN	GENERAL FUND	NON-DEPARTMENTAL	453.00
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	HSA 4K-6K FAMILY BUY DOWN	GENERAL FUND	NON-DEPARTMENTAL	453.00
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	HSA 4K-6K SPOUSE BUY DOWN	GENERAL FUND	NON-DEPARTMENTAL	98.85
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	HSA 4K-6K SPOUSE BUY DOWN	GENERAL FUND	NON-DEPARTMENTAL	98.85
12/20/24	FROST BANK	FEDERAL WITHHOLDING	GENERAL FUND	NON-DEPARTMENTAL	19,040.38
12/20/24	FROST BANK	MEDICARE TAXES	GENERAL FUND	NON-DEPARTMENTAL	2,279.34
12/20/24	CITY OF SHAVANO PARK GF/PAYROLL	GENERAL FUND DUE TO PAYROL	GENERAL FUND	NON-DEPARTMENTAL	115,279.24
12/20/24	ACH***SAN ANTONIO EXPRESS NEWS	P & Z PUBLIC HEARING 11-20	GENERAL FUND	CITY ADMINISTRATION	99.75
12/20/24	ACH***SAN ANTONIO EXPRESS NEWS	P & Z PUBLIC HEARING 11-20	GENERAL FUND	CITY ADMINISTRATION	96.50
12/20/24	ACH***COLLIERS ENGINEERS	CLIFFSIDE TRAIL SCHEMATICS	GENERAL FUND	CITY ADMINISTRATION	632.50
12/20/24	ACH***AMAZON.COM SERVICES INC	PLATES, ENVELOPES	GENERAL FUND	CITY ADMINISTRATION	39.75
12/20/24	ACH***AMAZON.COM SERVICES INC	IT CABLES & SURGE PROTECTO	GENERAL FUND	CITY ADMINISTRATION	36.75
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	COPAY 1K-3K EE	GENERAL FUND	CITY ADMINISTRATION	684.00
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	COPAY 1K-3K EE	GENERAL FUND	CITY ADMINISTRATION	684.00
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	COPAY 1K-3K SPOUSE BUY DOW	GENERAL FUND	CITY ADMINISTRATION	487.00
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	COPAY 1K-3K SPOUSE BUY DOW	GENERAL FUND	CITY ADMINISTRATION	487.00
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	HSA 4K-6K FAMILY BUY DOWN	GENERAL FUND	CITY ADMINISTRATION	485.50
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	HSA 4K-6K FAMILY BUY DOWN	GENERAL FUND	CITY ADMINISTRATION	485.50
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	HSA 4K-6K SPOUSE BUY DOWN	GENERAL FUND	CITY ADMINISTRATION	432.13
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	HSA 4K-6K SPOUSE BUY DOWN	GENERAL FUND	CITY ADMINISTRATION	432.13
12/20/24	FROST BANK	MEDICARE TAXES	GENERAL FUND	CITY ADMINISTRATION	389.81
12/20/24	FROST BANK	MEDICARE TAXES	GENERAL FUND	MUNICIPAL COURT	38.25
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	COPAY 1K-3K CHILD BUY DOWN	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	234.93
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	COPAY 1K-3K CHILD BUY DOWN	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	234.94
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	COPAY 1K-3K EE	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	171.00
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	COPAY 1K-3K EE	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	171.00
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	HSA 3.2K EMPLOYEE ONLY	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	260.00

DATE	VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	HSA 3.2K EMPLOYEE ONLY	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	260.00
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	HSA 4K-6K EMPLOYEE ONLY	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	358.93
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	HSA 4K-6K EMPLOYEE ONLY	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	358.93
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	HSA 4K-6K SPOUSE BUY DOWN	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	211.45
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	HSA 4K-6K SPOUSE BUY DOWN	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	211.45
12/20/24	FROST BANK	MEDICARE TAXES	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	165.50
12/20/24	ACH***AMAZON.COM SERVICES INC	DIAGNOTIC SCANNER FOR APPA	GENERAL FUND	FIRE DEPARTMENT	599.99
12/20/24	ACH***BOUND TREE MEDICAL LLC	MEDICAL SUPPLIES	GENERAL FUND	FIRE DEPARTMENT	991.77
12/20/24	ACH***BOUND TREE MEDICAL LLC	MEDICAL SUPPLIES	GENERAL FUND	FIRE DEPARTMENT	1,119.02
12/20/24	ACH***BOUND TREE MEDICAL LLC	MEDICAL SUPPLIES	GENERAL FUND	FIRE DEPARTMENT	341.99
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	COPAY 1K-3K FAMILY BUY DOW	GENERAL FUND	FIRE DEPARTMENT	564.00
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	COPAY 1K-3K FAMILY BUY DOW	GENERAL FUND	FIRE DEPARTMENT	564.00
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	COPAY 3K-6K CHILD BUY DOWN	GENERAL FUND	FIRE DEPARTMENT	454.13
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	COPAY 3K-6K CHILD BUY DOWN	GENERAL FUND	FIRE DEPARTMENT	454.13
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	COPAY 3K-6K FAMILY BUY DOW	GENERAL FUND	FIRE DEPARTMENT	538.88
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	COPAY 3K-6K FAMILY BUY DOW	GENERAL FUND	FIRE DEPARTMENT	538.88
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	HSA 3.2K EMPLOYEE ONLY	GENERAL FUND	FIRE DEPARTMENT	1,040.00
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	HSA 3.2K EMPLOYEE ONLY	GENERAL FUND	FIRE DEPARTMENT	1,040.00
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	HSA 4K-6K EMPLOYEE ONLY	GENERAL FUND	FIRE DEPARTMENT	1,662.50
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	HSA 4K-6K EMPLOYEE ONLY	GENERAL FUND	FIRE DEPARTMENT	1,662.50
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	HSA 4K-6K FAMILY BUY DOWN	GENERAL FUND	FIRE DEPARTMENT	485.50
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	HSA 4K-6K FAMILY BUY DOWN	GENERAL FUND	FIRE DEPARTMENT	485.50
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	ADJUSTMENT FOR DECEMBER	GENERAL FUND	FIRE DEPARTMENT	425.00
12/20/24	FROST BANK	MEDICARE TAXES	GENERAL FUND	FIRE DEPARTMENT	887.55
12/20/24	ACH***AMAZON.COM SERVICES INC	IPHONE CASES/PROTECTORS (6	GENERAL FUND	POLICE DEPARTMENT	137.95
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	COPAY 1K-3K CHILD BUY DOWN	GENERAL FUND	POLICE DEPARTMENT	1,409.64
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	COPAY 1K-3K CHILD BUY DOWN	GENERAL FUND	POLICE DEPARTMENT	1,409.64
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	COPAY 1K-3K EE	GENERAL FUND	POLICE DEPARTMENT	1,710.00
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	COPAY 1K-3K EE	GENERAL FUND	POLICE DEPARTMENT	1,710.00
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	COPAY 1K-3K SPOUSE BUY DOW	GENERAL FUND	POLICE DEPARTMENT	487.00
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	COPAY 1K-3K SPOUSE BUY DOW	GENERAL FUND	POLICE DEPARTMENT	487.00
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	COPAY 3K-6K EE	GENERAL FUND	POLICE DEPARTMENT	309.00
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	COPAY 3K-6K EE	GENERAL FUND	POLICE DEPARTMENT	309.00
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	HSA 3.2K EMPLOYEE ONLY	GENERAL FUND	POLICE DEPARTMENT	260.00
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	HSA 3.2K EMPLOYEE ONLY	GENERAL FUND	POLICE DEPARTMENT	260.00
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	HSA 3.2K SPOUSE BUY DOWN	GENERAL FUND	POLICE DEPARTMENT	888.26
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	HSA 3.2K SPOUSE BUY DOWN	GENERAL FUND	POLICE DEPARTMENT	888.26
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	HSA 4K-6K EMPLOYEE ONLY	GENERAL FUND	POLICE DEPARTMENT	712.50
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	HSA 4K-6K EMPLOYEE ONLY	GENERAL FUND	POLICE DEPARTMENT	712.50
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	ADJUSTMENT FOR DECEMBER	GENERAL FUND	POLICE DEPARTMENT	1,498.63-
12/20/24	ACH***LEXISNEXIS RISK SOLUTIONS	NOVEMBER INVESTIGATIONS	GENERAL FUND	POLICE DEPARTMENT	203.50
12/20/24	ACH***LEXISNEXIS RISK SOLUTIONS	AUGUST INVESTIGATION-REC'D	GENERAL FUND	POLICE DEPARTMENT	201.00
12/20/24	FROST BANK	MEDICARE TAXES	GENERAL FUND	POLICE DEPARTMENT	725.28
12/20/24	ACH***TX CSDU	CASE ID# 0011608980	WATER FUND	NON-DEPARTMENTAL	137.77
12/20/24	ACH***MISSION SQUARE RETIREMENT	ICMA-FLAT AMOUNTS	WATER FUND	NON-DEPARTMENTAL	110.00
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	COPAY 1K-3K CHILD BUY DOWN	WATER FUND	NON-DEPARTMENTAL	89.81
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	COPAY 1K-3K CHILD BUY DOWN	WATER FUND	NON-DEPARTMENTAL	89.81
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	HSA 4K-6K CHILD BUY DOWN	WATER FUND	NON-DEPARTMENTAL	30.75
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	HSA 4K-6K CHILD BUY DOWN	WATER FUND	NON-DEPARTMENTAL	30.75
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	HSA 4K-6K SPOUSE BUY DOWN	WATER FUND	NON-DEPARTMENTAL	33.89
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	HSA 4K-6K SPOUSE BUY DOWN	WATER FUND	NON-DEPARTMENTAL	33.89
12/20/24	FROST BANK	FEDERAL WITHHOLDING	WATER FUND	NON-DEPARTMENTAL	1,446.46
12/20/24	FROST BANK	MEDICARE TAXES	WATER FUND	NON-DEPARTMENTAL	187.87
12/20/24	CITY OF SHAVANO PARK GF/PAYROLL	WATER FUND DUE TO PAYROLL	WATER FUND	NON-DEPARTMENTAL	10,033.11
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	COPAY 1K-3K CHILD BUY DOWN	WATER FUND	WATER DEPARTMENT	234.95
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	COPAY 1K-3K CHILD BUY DOWN	WATER FUND	WATER DEPARTMENT	234.94

DATE	VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	COPAY 1K-3K EE	WATER FUND	WATER DEPARTMENT	171.00
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	COPAY 1K-3K EE	WATER FUND	WATER DEPARTMENT	171.00
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	COPAY 3K-6K EE	WATER FUND	WATER DEPARTMENT	309.00
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	COPAY 3K-6K EE	WATER FUND	WATER DEPARTMENT	309.00
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	HSA 4K-6K CHILD BUY DOWN	WATER FUND	WATER DEPARTMENT	420.25
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	HSA 4K-6K CHILD BUY DOWN	WATER FUND	WATER DEPARTMENT	420.25
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	HSA 4K-6K EMPLOYEE ONLY	WATER FUND	WATER DEPARTMENT	116.07
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	HSA 4K-6K EMPLOYEE ONLY	WATER FUND	WATER DEPARTMENT	116.07
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	HSA 4K-6K SPOUSE BUY DOWN	WATER FUND	WATER DEPARTMENT	220.68
12/20/24	ACH***CIGNA HEALTH & LIFE INSURANCE	HSA 4K-6K SPOUSE BUY DOWN	WATER FUND	WATER DEPARTMENT	220.68
12/20/24	FROST BANK	MEDICARE TAXES	WATER FUND	WATER DEPARTMENT	187.85
12/20/24	ACH***COLLIERS ENGINEERS	95.03% NOV - ST. PROJECT	STREET PROJECTS FU	PUBLIC WORKS	3,925.00
12/20/24	ACH***PAPE-DAWSON ENGINEERS	NOVEMBER PHASE 1A ST. PRJE	STREET PROJECTS FU	PUBLIC WORKS	4,930.00
12/30/24	TEXAS WORKFORCE COMMISSION	4TH QTR 2024 SUTA	GENERAL FUND	FIRE DEPARTMENT	61.44
12/30/24	TEXAS WORKFORCE COMMISSION	4TH QTR 2024 SUTA	GENERAL FUND	POLICE DEPARTMENT	103.59
12/31/24	FROST - VISA DEBIT CARD	TREE SPONSOR SIGN - PETLAN	GENERAL FUND	CITY COUNCIL	24.35
12/31/24	FROST - VISA DEBIT CARD	"SNOW" HOLIDAY EVENT	GENERAL FUND	CITY COUNCIL	4,000.00
12/31/24	FROST - VISA DEBIT CARD	RETURN "SNOW" FLUFF DECOR	GENERAL FUND	CITY COUNCIL	54.90-
12/31/24	FROST - VISA DEBIT CARD	SNOW FLUFF DECOR - RETURN	GENERAL FUND	CITY COUNCIL	56.89
12/31/24	FROST - VISA DEBIT CARD	CANVA	GENERAL FUND	CITY ADMINISTRATION	119.99
12/31/24	FROST - VISA DEBIT CARD	PD/FD FIESTA METALS	GENERAL FUND	CITY ADMINISTRATION	500.00
12/31/24	FROST - VISA DEBIT CARD	PINGPLOTTER APP SUBSCRIPTI	GENERAL FUND	CITY ADMINISTRATION	22.69
12/31/24	FROST - VISA DEBIT CARD	SSL FOR FIREWALL	GENERAL FUND	CITY ADMINISTRATION	169.99
12/31/24	FROST - VISA DEBIT CARD	GFOA BUDGET AWARD APPLICAT	GENERAL FUND	CITY ADMINISTRATION	345.00
12/31/24	FROST - VISA DEBIT CARD	PASSWORD MONITORING	GENERAL FUND	CITY ADMINISTRATION	148.00
12/31/24	FROST - VISA DEBIT CARD	SMARTSHEET 12-09 TO 01-08	GENERAL FUND	CITY ADMINISTRATION	96.00
12/31/24	FROST - VISA DEBIT CARD	REGISTRATION RENEWAL	GENERAL FUND	PUBLIC WORKS/GOV. BLDG	9.50
12/31/24	FROST - VISA DEBIT CARD	PD/FD FIESTA METALS	GENERAL FUND	FIRE DEPARTMENT	496.75
12/31/24	FROST - VISA DEBIT CARD	NEXTIVA CLOUD FAX	GENERAL FUND	FIRE DEPARTMENT	55.72
12/31/24	FROST - VISA DEBIT CARD	PD/FD FIESTA METALS	GENERAL FUND	POLICE DEPARTMENT	496.75
12/31/24	FROST - VISA DEBIT CARD	IACP RENEWAL - FOX	GENERAL FUND	POLICE DEPARTMENT	220.00
12/31/24	FROST - VISA DEBIT CARD	IACP RENEWAL - KELLEY	GENERAL FUND	POLICE DEPARTMENT	220.00
12/31/24	FROST - VISA DEBIT CARD	FBI NA ASSOC. - KELLEY	GENERAL FUND	POLICE DEPARTMENT	135.00
12/31/24	FROST - VISA DEBIT CARD	DUTY BELT REPLACEMENTS	GENERAL FUND	POLICE DEPARTMENT	984.38
12/31/24	FROST - VISA DEBIT CARD	FBI LEEDA REGISTRATION - K	GENERAL FUND	POLICE DEPARTMENT	50.00
12/31/24	FROST - VISA DEBIT CARD	SGT BADGE & NAME PLATES	GENERAL FUND	POLICE DEPARTMENT	694.00
12/31/24	FROST - VISA DEBIT CARD	TPCA EWNEWAL - KELLEY	GENERAL FUND	POLICE DEPARTMENT	50.00
12/31/24	FROST - VISA DEBIT CARD	HOTEL LEMIT CSLS - KELLEY	GENERAL FUND	POLICE DEPARTMENT	658.40
12/31/24	FROST - VISA DEBIT CARD	FBI LEEDA - ESCORZA	CRIME CONTROL DIST	POLICE DEPARTMENT	700.00
12/31/24	FROST - VISA DEBIT CARD	FAA DRONE REGISTRATION	CRIME CONTROL DIST	POLICE DEPARTMENT	5.00
12/31/24	FROST - VISA DEBIT CARD	FBI LEEDA - VILLANUEVA	LEOSE	POLICE DEPARTMENT	795.00
12/31/24	FROST - VISA DEBIT CARD	FBI LEEDA - ESCORZA	LEOSE	POLICE DEPARTMENT	95.00
12/31/24	FROST - VISA DEBIT CARD	CHATGPT TEAM SUBSCRIPTION	AMER RESCUE PLAN A	CITY ADMINISTRATION	957.60
TOTAL:					551,322.63

DATE	VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
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===== FUND TOTALS =====
10  GENERAL FUND                475,222.55
20  WATER FUND                  49,342.40
40  CRIME CONTROL DISTRICT      3,177.56
53  LEOSE                       925.00
58  AMER RESCUE PLAN ACT FUND    7,495.79
60  STREET PROJECTS FUND        15,159.33
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                                GRAND TOTAL:    551,322.63
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TOTAL PAGES: 10

SELECTION CRITERIA

SELECTION OPTIONS

VENDOR SET: 01-CITY OF SHAVANO PARK
VENDOR: All
CLASSIFICATION: All
BANK CODE: All
ITEM DATE: 0/00/0000 THRU 99/99/9999
ITEM AMOUNT: 99,999,999.00CR THRU 99,999,999.00
GL POST DATE: 0/00/0000 THRU 99/99/9999
CHECK DATE: 12/01/2024 THRU 12/31/2024

PAYROLL SELECTION

PAYROLL EXPENSES: NO
EXPENSE TYPE: N/A
CHECK DATE: 0/00/0000 THRU 99/99/9999

PRINT OPTIONS

PRINT DATE: Check Date
SEQUENCE: By Date
DESCRIPTION: Distribution
GL ACCTS: YES
REPORT TITLE: C O U N C I L A / P R E P O R T
SIGNATURE LINES: 0

PACKET OPTIONS

INCLUDE REFUNDS: YES
INCLUDE OPEN ITEM:NO

CITY OF SHAVANO PARK
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2024

10 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
NON-DEPARTMENTAL	<u>6,867,024.00</u>	<u>1,584,424.22</u>	<u>2,796,284.21</u>	<u>4,070,739.79</u>	<u>40.72</u>
TOTAL REVENUES	<u>6,867,024.00</u>	<u>1,584,424.22</u>	<u>2,796,284.21</u>	<u>4,070,739.79</u>	<u>40.72</u>
<u>EXPENDITURE SUMMARY</u>					
CITY COUNCIL	90,547.00	4,131.89	18,126.04	72,420.96	20.02
ADMINISTRATION	1,233,803.00	98,803.88	333,653.71	900,149.29	27.04
COURT	110,649.00	8,117.52	30,825.51	79,823.49	27.86
PUBLIC WORKS	629,655.00	47,716.56	138,879.87	490,775.13	22.06
FIRE DEPARTMENT	2,357,104.00	170,730.69	563,419.94	1,793,684.06	23.90
POLICE DEPARTMENT	2,356,111.00	157,166.52	520,300.93	1,835,810.07	22.08
DEVELOPMENT SERVICES	<u>89,155.00</u>	<u>5,325.00</u>	<u>15,435.00</u>	<u>73,720.00</u>	<u>17.31</u>
TOTAL EXPENDITURES	<u>6,867,024.00</u>	<u>491,992.06</u>	<u>1,620,641.00</u>	<u>5,246,383.00</u>	<u>23.60</u>
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	1,092,432.16	1,175,643.21	(1,175,643.21)	0.00

10 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>NON-DEPARTMENTAL</u>					
<u>TAXES</u>					
10-599-1010 CURRENT ADVALOREM TAXES	4,530,000.00	1,452,403.39	2,214,720.53	2,315,279.47	48.89
10-599-1020 DELINQUENT ADVALOREM TAXES	20,000.00	(3,028.65)	683.67	19,316.33	3.42
10-599-1030 PENALTY & INTEREST REVENUE	20,000.00	412.62	1,362.17	18,637.83	6.81
10-599-1040 MUNICIPAL SALES TAX	750,000.00	54,536.37	170,527.95	579,472.05	22.74
10-599-1060 MIXED BEVERAGE TAX	<u>27,000.00</u>	<u>1,793.28</u>	<u>5,502.60</u>	<u>21,497.40</u>	<u>20.38</u>
TOTAL TAXES	5,347,000.00	1,506,117.01	2,392,796.92	2,954,203.08	44.75
<u>FRANCHISE REVENUES</u>					
10-599-2020 FRANCHISE FEES - ELECTRIC	355,000.00	0.00	99,618.17	255,381.83	28.06
10-599-2022 FRANCHISE FEES - GAS	45,000.00	0.00	5,239.68	39,760.32	11.64
10-599-2024 FRANCHISE FEES - CABLE	68,000.00	0.00	16,041.02	51,958.98	23.59
10-599-2026 FRANCHISE FEES - PHONE	8,500.00	0.00	1,883.45	6,616.55	22.16
10-599-2028 FRANCHISE FEES - REFUSE	<u>44,000.00</u>	<u>0.00</u>	<u>10,579.67</u>	<u>33,420.33</u>	<u>24.04</u>
TOTAL FRANCHISE REVENUES	520,500.00	0.00	133,361.99	387,138.01	25.62
<u>PERMITS & LICENSES</u>					
10-599-3010 BUILDING PERMITS	287,500.00	8,840.96	62,632.25	224,867.75	21.79
10-599-3012 PLAN REVIEW FEES	30,000.00	2,450.00	11,850.95	18,149.05	39.50
10-599-3018 CERT OF OCCUPANCY PERMITS	3,000.00	400.00	500.00	2,500.00	16.67
10-599-3020 PLATTING FEES	2,500.00	400.00	400.00	2,100.00	16.00
10-599-3025 VARIANCE/RE-ZONE FEES	1,000.00	0.00	0.00	1,000.00	0.00
10-599-3040 CONTRACTORS' LICENSES	8,500.00	500.00	1,225.00	7,275.00	14.41
10-599-3045 INSPECTION FEES	13,000.00	825.00	2,795.00	10,205.00	21.50
10-599-3048 COMMERCIAL SIGN PERMITS	2,000.00	0.00	150.00	1,850.00	7.50
10-599-3050 GARAGE SALE & OTHER PERMITS	2,000.00	50.00	220.00	1,780.00	11.00
10-599-3055 HEALTH INSPECTIONS	<u>4,000.00</u>	<u>400.00</u>	<u>1,900.00</u>	<u>2,100.00</u>	<u>47.50</u>
TOTAL PERMITS & LICENSES	353,500.00	13,865.96	81,673.20	271,826.80	23.10
<u>COURT FEES</u>					
10-599-4010 MUNICIPAL COURT FINES	125,000.00	13,444.83	50,627.13	74,372.87	40.50
10-599-4021 ARREST FEES	4,000.00	494.84	2,057.65	1,942.35	51.44
10-599-4028 STATE COURT COST ALLOCATION	6,500.00	0.00	0.00	6,500.00	0.00
10-599-4030 WARRANT FEES	12,000.00	600.00	2,426.10	9,573.90	20.22
10-599-4036 JUDICIAL FEE - CITY	<u>200.00</u>	<u>3.60</u>	<u>6.82</u>	<u>193.18</u>	<u>3.41</u>
TOTAL COURT FEES	147,700.00	14,543.27	55,117.70	92,582.30	37.32
<u>POLICE/FIRE REVENUES</u>					
10-599-6040 TOWING CONTRACT	10,000.00	1,650.00	5,300.00	4,700.00	53.00
10-599-6060 EMS FEES	<u>190,000.00</u>	<u>21,129.99</u>	<u>60,554.10</u>	<u>129,445.90</u>	<u>31.87</u>
TOTAL POLICE/FIRE REVENUES	200,000.00	22,779.99	65,854.10	134,145.90	32.93

10 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>MISC./GRANTS/INTEREST</u>					
10-599-7000 INTEREST INCOME	164,054.00	13,799.50	37,935.91	126,118.09	23.12
10-599-7001 UNREAL G/L ON INVESTMENTS	0.00	(1,659.14)	(1,659.14)	1,659.14	0.00
10-599-7025 US DOJ VEST GRANT	3,000.00	0.00	0.00	3,000.00	0.00
10-599-7030 FORESTRY SERVICE GRANT	5,000.00	0.00	0.00	5,000.00	0.00
10-599-7040 PUBLIC RECORDS REVENUE	500.00	0.00	0.00	500.00	0.00
10-599-7050 ADMINISTRATIVE INCOME	10,500.00	348.00	3,398.80	7,101.20	32.37
10-599-7055 BEXAR COUNTY ELECTION	4,000.00	6,678.16	6,678.16	(2,678.16)	166.95
10-599-7060 CC SERVICE FEES	8,500.00	566.03	2,052.71	6,447.29	24.15
10-599-7072 PAVILION & CH GROUNDS RENT	8,500.00	790.00	3,183.00	5,317.00	37.45
10-599-7075 SITE LEASE/LICENSE FEES	33,900.00	2,795.44	8,386.32	25,513.68	24.74
10-599-7082 DONATIONS - PUBLIC WORKS	2,800.00	0.00	0.00	2,800.00	0.00
10-599-7085 DONATIONS- POLICE DEPT	0.00	1,575.00	4,525.00	(4,525.00)	0.00
10-599-7086 DONATIONS- ADMINISTRATION	5,000.00	2,225.00	2,610.60	2,389.40	52.21
10-599-7090 SALE OF CITY ASSETS	<u>21,500.00</u>	<u>0.00</u>	<u>368.94</u>	<u>21,131.06</u>	<u>1.72</u>
TOTAL MISC./GRANTS/INTEREST	267,254.00	27,117.99	67,480.30	199,773.70	25.25
<u>TRANSFERS IN</u>					
10-599-8020 TRF IN -WATER FUND	22,050.00	0.00	0.00	22,050.00	0.00
10-599-8050 TRF IN -COURT RESTRICTED	<u>9,020.00</u>	<u>0.00</u>	<u>0.00</u>	<u>9,020.00</u>	<u>0.00</u>
TOTAL TRANSFERS IN	31,070.00	0.00	0.00	31,070.00	0.00
TOTAL NON-DEPARTMENTAL	6,867,024.00	1,584,424.22	2,796,284.21	4,070,739.79	40.72
TOTAL REVENUES	<u>6,867,024.00</u>	<u>1,584,424.22</u>	<u>2,796,284.21</u>	<u>4,070,739.79</u>	<u>40.72</u>

CITY OF SHAVANO PARK
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2024

10 -GENERAL FUND
 CITY COUNCIL

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>SUPPLIES</u>					
10-600-2020 GENERAL OFFICE SUPPLIES	200.00	0.00	84.00	116.00	42.00
10-600-2035 COUNCIL/EMPLOYEE APPREC.	650.00	0.00	39.99	610.01	6.15
10-600-2037 CITY SPONSORED EVENTS	30,950.00	4,131.89	12,643.40	18,306.60	40.85
10-600-2040 MEETING SUPPLIES	<u>700.00</u>	<u>0.00</u>	<u>116.34</u>	<u>583.66</u>	<u>16.62</u>
TOTAL SUPPLIES	32,500.00	4,131.89	12,883.73	19,616.27	39.64
<u>SERVICES</u>					
10-600-3018 CITY WIDE CLEAN UP	1,850.00	0.00	0.00	1,850.00	0.00
10-600-3020 ASSOCIATION DUES & PUBS	2,597.00	0.00	0.00	2,597.00	0.00
10-600-3030 TRAINING/EDUCATION	3,300.00	0.00	0.00	3,300.00	0.00
10-600-3040 TRAVEL/LODGING/MEALS	<u>5,450.00</u>	<u>0.00</u>	<u>5,242.31</u>	<u>207.69</u>	<u>96.19</u>
TOTAL SERVICES	13,197.00	0.00	5,242.31	7,954.69	39.72
<u>CONTRACTUAL</u>					
10-600-4088 ELECTION SERVICES	<u>4,250.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,250.00</u>	<u>0.00</u>
TOTAL CONTRACTUAL	4,250.00	0.00	0.00	4,250.00	0.00
<u>CAPITAL OUTLAY</u>					
10-600-8015 NON-CAPITAL-COMPUTER EQUIPM	<u>1,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY	1,000.00	0.00	0.00	1,000.00	0.00
<u>INTERFUND TRANSFERS</u>					
10-600-9010 TRANSFER TO CAP REPL FUND	<u>39,600.00</u>	<u>0.00</u>	<u>0.00</u>	<u>39,600.00</u>	<u>0.00</u>
TOTAL INTERFUND TRANSFERS	39,600.00	0.00	0.00	39,600.00	0.00
TOTAL CITY COUNCIL	90,547.00	4,131.89	18,126.04	72,420.96	20.02

10 -GENERAL FUND
 ADMINISTRATION

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
PERSONNEL					
10-601-1010 SALARIES	704,240.00	54,171.79	162,515.36	541,724.64	23.08
10-601-1020 MEDICARE	10,375.00	779.62	2,338.86	8,036.14	22.54
10-601-1025 TWC (SUI)	540.00	0.00	0.00	540.00	0.00
10-601-1030 HEALTH INSURANCE	53,400.00	4,449.26	13,347.78	40,052.22	25.00
10-601-1033 DENTAL INSURANCE	3,295.00	274.52	823.56	2,471.44	24.99
10-601-1035 VISION CARE INSURANCE	492.00	44.00	132.00	360.00	26.83
10-601-1036 LIFE INSURANCE	522.00	43.50	130.50	391.50	25.00
10-601-1037 WORKERS' COMP INSURANCE	1,520.00	301.59	301.59	1,218.41	19.84
10-601-1040 TMRS RETIREMENT	102,545.00	7,883.18	23,649.54	78,895.46	23.06
10-601-1070 SPECIAL ALLOWANCES	<u>7,875.00</u>	<u>559.64</u>	<u>1,678.92</u>	<u>6,196.08</u>	<u>21.32</u>
TOTAL PERSONNEL	884,804.00	68,507.10	204,918.11	679,885.89	23.16
SUPPLIES					
10-601-2020 GENERAL OFFICE SUPPLIES	6,500.00	545.03	1,067.17	5,432.83	16.42
10-601-2025 BENEFITS CITYWIDE	1,800.00	0.00	0.00	1,800.00	0.00
10-601-2030 POSTAGE/METER RENTAL	19,000.00	1,611.72	5,005.86	13,994.14	26.35
10-601-2035 EMPLOYEE APPRECIATION	2,675.00	20.57	988.07	1,686.93	36.94
10-601-2050 PRINTING & COPYING	750.00	70.00	70.00	680.00	9.33
10-601-2060 MED EXAMS/SCREENING/TESTING	200.00	0.00	0.00	200.00	0.00
10-601-2070 JANITORIAL SUPPLIES	2,000.00	989.91	1,201.38	798.62	60.07
10-601-2080 UNIFORMS	<u>300.00</u>	<u>0.00</u>	<u>0.00</u>	<u>300.00</u>	<u>0.00</u>
TOTAL SUPPLIES	33,225.00	3,237.23	8,332.48	24,892.52	25.08
SERVICES					
10-601-3010 ADVERTISING EXPENSE	8,000.00	0.00	196.25	7,803.75	2.45
10-601-3012 PROF. SERVICES-ENGINEERS	1,000.00	632.50	632.50	367.50	63.25
10-601-3013 PROFESSIONAL SERVICES	2,100.00	0.00	0.00	2,100.00	0.00
10-601-3015 PROF. SERVICES-LEGAL	50,000.00	5,480.19	14,802.07	35,197.93	29.60
10-601-3016 CODIFICATION EXPENSE	5,400.00	0.00	1,443.75	3,956.25	26.74
10-601-3020 ASSOCIATION DUES & PUBL.	2,723.00	345.00	670.00	2,053.00	24.61
10-601-3030 TRAINING/EDUCATION	4,300.00	0.00	705.00	3,595.00	16.40
10-601-3040 TRAVEL/MILEAGE/LODGING/PERD	5,200.00	0.00	2,857.67	2,342.33	54.96
10-601-3050 LIABILITY INSURANCE	15,000.00	0.00	13,693.95	1,306.05	91.29
10-601-3070 PROPERTY INSURANCE	2,100.00	0.00	1,917.15	182.85	91.29
10-601-3075 BANK/CREDIT CARD FEES	8,500.00	1,271.76	3,179.17	5,320.83	37.40
10-601-3085 WEBSITE TECHNOLOGY	2,940.00	0.00	2,200.00	740.00	74.83
10-601-3087 CITIZENS COMMUNICATION/EDUC	<u>7,822.00</u>	<u>1,506.50</u>	<u>5,491.00</u>	<u>2,331.00</u>	<u>70.20</u>
TOTAL SERVICES	115,085.00	9,235.95	47,788.51	67,296.49	41.52
CONTRACTUAL					
10-601-4050 DOCUMENT STORAGE/ARCHIVES	3,500.00	247.20	740.40	2,759.60	21.15
10-601-4060 IT SERVICES	56,000.00	4,181.08	16,051.50	39,948.50	28.66
10-601-4075 COMPUTER SOFTWARE/INCODE	12,084.00	0.00	12,065.32	18.68	99.85
10-601-4083 AUDIT SERVICES	19,400.00	2,000.00	19,400.00	0.00	100.00
10-601-4084 BEXAR COUNTY APPRAISAL DIST	28,130.00	7,194.00	7,194.00	20,936.00	25.57
10-601-4085 BEXAR COUNTY TAX ASSESSOR	<u>2,965.00</u>	<u>0.00</u>	<u>2,908.16</u>	<u>56.84</u>	<u>98.08</u>
TOTAL CONTRACTUAL	122,079.00	13,622.28	58,359.38	63,719.62	47.80

CITY OF SHAVANO PARK
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2024

10 -GENERAL FUND
 ADMINISTRATION

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>MAINTENANCE</u>					
10-601-5005 EQUIPMENT LEASES	3,120.00	530.76	1,194.40	1,925.60	38.28
10-601-5010 EQUIPMENT MAINT & REPAIR	100.00	0.00	0.00	100.00	0.00
10-601-5015 ELECTRONIC EQPT MAINT	100.00	0.00	0.00	100.00	0.00
10-601-5030 BUILDING MAINTENANCE	<u>30,710.00</u>	<u>2,540.59</u>	<u>8,843.13</u>	<u>21,866.87</u>	<u>28.80</u>
TOTAL MAINTENANCE	34,030.00	3,071.35	10,037.53	23,992.47	29.50
<u>UTILITIES</u>					
10-601-7042 UTILITIES - PHONE/CELL/VOIP	<u>14,790.00</u>	<u>1,129.97</u>	<u>2,849.91</u>	<u>11,940.09</u>	<u>19.27</u>
TOTAL UTILITIES	14,790.00	1,129.97	2,849.91	11,940.09	19.27
<u>CAPITAL OUTLAY</u>					
10-601-8015 NON-CAPITAL-COMPUTER	600.00	0.00	1,367.79 (	767.79)	227.97
10-601-8026 NON-CAPITAL - FURNITURE	<u>250.00</u>	<u>0.00</u>	<u>0.00</u>	<u>250.00</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY	850.00	0.00	1,367.79 (	517.79)	160.92
<u>INTERFUND TRANSFERS</u>					
10-601-9030 TRANSFER TO DEBT SERVICE FU	<u>28,940.00</u>	<u>0.00</u>	<u>0.00</u>	<u>28,940.00</u>	<u>0.00</u>
TOTAL INTERFUND TRANSFERS	28,940.00	0.00	0.00	28,940.00	0.00
TOTAL ADMINISTRATION	1,233,803.00	98,803.88	333,653.71	900,149.29	27.04

CITY OF SHAVANO PARK
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2024

10 -GENERAL FUND
 COURT

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PERSONNEL</u>					
10-602-1010 SALARIES	67,132.00	5,169.60	15,508.81	51,623.19	23.10
10-602-1020 MEDICARE	995.00	76.50	229.50	765.50	23.07
10-602-1025 TWC (SUI)	90.00	0.00	0.00	90.00	0.00
10-602-1036 LIFE INSURANCE	87.00	7.25	21.75	65.25	25.00
10-602-1037 WORKERS' COMP INSURANCE	145.00	29.00	29.00	116.00	20.00
10-602-1040 TMRS RETIREMENT	9,840.00	756.04	2,268.12	7,571.88	23.05
10-602-1070 SPECIAL ALLOWANCES	<u>1,200.00</u>	<u>92.30</u>	<u>276.90</u>	<u>923.10</u>	<u>23.08</u>
TOTAL PERSONNEL	79,489.00	6,130.69	18,334.08	61,154.92	23.06
<u>SUPPLIES</u>					
10-602-2020 OFFICE SUPPLIES	750.00	109.17	299.08	450.92	39.88
10-602-2050 PRINTING & COPYING	<u>600.00</u>	<u>0.00</u>	<u>399.00</u>	<u>201.00</u>	<u>66.50</u>
TOTAL SUPPLIES	1,350.00	109.17	698.08	651.92	51.71
<u>SERVICES</u>					
10-602-3015 JUDGE/PROSECUTOR	18,000.00	1,500.00	4,500.00	13,500.00	25.00
10-602-3020 ASSOCIATION DUES & PUBS	150.00	0.00	0.00	150.00	0.00
10-602-3030 TRAINING/EDUCATION	1,500.00	0.00	150.00	1,350.00	10.00
10-602-3040 TRAVEL/MILEAGE/LODGING	2,000.00	0.00	0.00	2,000.00	0.00
10-602-3050 LIABILITY INSURANCE	130.00	0.00	118.68	11.32	91.29
10-602-3070 PROPERTY INSURANCE	80.00	0.00	73.03	6.97	91.29
10-602-3075 BANK/CREDIT CARD FEES	<u>2,000.00</u>	<u>377.66</u>	<u>1,185.00</u>	<u>815.00</u>	<u>59.25</u>
TOTAL SERVICES	23,860.00	1,877.66	6,026.71	17,833.29	25.26
<u>CONTRACTUAL</u>					
10-602-4075 COMPUTER SOFTWARE/INCODE	<u>5,770.00</u>	<u>0.00</u>	<u>5,766.64</u>	<u>3.36</u>	<u>99.94</u>
TOTAL CONTRACTUAL	5,770.00	0.00	5,766.64	3.36	99.94
<u>UTILITIES</u>					
10-602-7042 UTILITIES - PHONE/CELL/VOIP	<u>180.00</u>	<u>0.00</u>	<u>0.00</u>	<u>180.00</u>	<u>0.00</u>
TOTAL UTILITIES	180.00	0.00	0.00	180.00	0.00
<u>CAPITAL OUTLAY</u>					
TOTAL COURT	110,649.00	8,117.52	30,825.51	79,823.49	27.86

10 -GENERAL FUND
 PUBLIC WORKS

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PERSONNEL</u>					
10-603-1010 SALARIES	278,425.00	21,684.78	65,015.33	213,409.67	23.35
10-603-1015 OVERTIME	10,000.00	329.29	641.07	9,358.93	6.41
10-603-1017 INCENTIVE AGREEMENTS	0.00	0.00	500.00 (	500.00)	0.00
10-603-1020 MEDICARE	4,300.00	324.82	976.11	3,323.89	22.70
10-603-1025 TWC (SUI)	360.00	0.00	0.00	360.00	0.00
10-603-1030 HEALTH INSURANCE	39,880.00	3,362.01	10,086.03	29,793.97	25.29
10-603-1033 DENTAL INSURANCE	1,430.00	121.75	365.25	1,064.75	25.54
10-603-1035 VISION CARE INSURANCE	305.00	25.50	76.50	228.50	25.08
10-603-1036 LIFE INSURANCE	348.00	29.00	87.00	261.00	25.00
10-603-1037 WORKERS' COMP INSURANCE	6,240.00	1,238.59	1,238.59	5,001.41	19.85
10-603-1040 TMRS RETIREMENT	47,025.00	3,248.53	9,761.96	37,263.04	20.76
10-603-1070 SPECIAL ALLOWANCES	<u>7,800.00</u>	<u>599.98</u>	<u>1,799.94</u>	<u>6,000.06</u>	<u>23.08</u>
TOTAL PERSONNEL	396,113.00	30,964.25	90,547.78	305,565.22	22.86
<u>SUPPLIES</u>					
10-603-2020 OFFICE SUPPLIES	750.00	0.00	73.14	676.86	9.75
10-603-2035 EMPLOYEE APPRECIATION	400.00	0.00	0.00	400.00	0.00
10-603-2050 PRINTING & COPYING	200.00	0.00	0.00	200.00	0.00
10-603-2060 MEDICAL EXAMS/SCREENINGS	200.00	0.00	0.00	200.00	0.00
10-603-2070 JANITORIAL SUPPLIES	1,000.00	46.41	155.73	844.27	15.57
10-603-2080 UNIFORMS	2,400.00	0.00	57.15	2,342.85	2.38
10-603-2090 SMALL TOOLS	3,000.00	159.91	395.75	2,604.25	13.19
10-603-2091 SAFETY GEAR	<u>1,500.00</u>	<u>318.55</u>	<u>482.84</u>	<u>1,017.16</u>	<u>32.19</u>
TOTAL SUPPLIES	9,450.00	524.87	1,164.61	8,285.39	12.32
<u>SERVICES</u>					
10-603-3012 PROFESSIONAL - ENGINEERING	4,000.00	530.20	530.20	3,469.80	13.26
10-603-3013 PROFESSIONAL SERVICES	26,080.00	7,329.62	10,008.86	16,071.14	38.38
10-603-3014 PROF SERV - CH & MONUMENTS	5,000.00	0.00	0.00	5,000.00	0.00
10-603-3020 ASSOCIATION DUES & PUBS	300.00	100.00	111.34	188.66	37.11
10-603-3030 TRAINING/EDUCATION	600.00	0.00	699.00 (	99.00)	116.50
10-603-3040 TRAVEL/MILEAGE/LODGING/PERD	250.00	0.00	30.35	219.65	12.14
10-603-3050 LIABILITY INSURANCE	4,650.00	0.00	4,245.12	404.88	91.29
10-603-3060 UNIFORM SERVICE	2,800.00	242.24	787.28	2,012.72	28.12
10-603-3070 PROPERTY INSURANCE	2,800.00	0.00	2,556.20	243.80	91.29
10-603-3087 CITIZEN'S COMMUNICATON	<u>0.00</u>	<u>0.00</u>	<u>231.53</u> (	<u>231.53</u>)	<u>0.00</u>
TOTAL SERVICES	46,480.00	8,202.06	19,199.88	27,280.12	41.31
<u>CONTRACTUAL</u>					
<u>MAINTENANCE</u>					
10-603-5005 EQUIPMENT LEASES	1,500.00	0.00	427.50	1,072.50	28.50
10-603-5010 EQUIPMENT MAINT & REPAIR	12,000.00	256.40	1,428.55	10,571.45	11.90
10-603-5020 VEHICLE MAINTENANCE	5,600.00	0.00	297.55	5,302.45	5.31
10-603-5030 BUILDING MAINTENANCE	5,360.00	171.24	1,189.21	4,170.79	22.19
10-603-5060 VEHICLE & EQPT FUELS	<u>10,000.00</u>	<u>766.39</u>	<u>1,863.83</u>	<u>8,136.17</u>	<u>18.64</u>
TOTAL MAINTENANCE	34,460.00	1,194.03	5,206.64	29,253.36	15.11

10 -GENERAL FUND
 PUBLIC WORKS

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>DEPT MATERIALS-SERVICES</u>					
10-603-6011 CHEMICALS	500.00	0.00	0.00	500.00	0.00
10-603-6080 STREET MAINTENANCE	18,000.00	666.00	2,009.33	15,990.67	11.16
10-603-6081 SIGN MAINTENANCE	3,000.00	0.00	226.00	2,774.00	7.53
10-603-6083 DRAINAGE MAINT	300.00	0.00	49.50	250.50	16.50
10-603-6084 PAVILION/PLAY/PATH MAINT	1,500.00	0.00	0.00	1,500.00	0.00
10-603-6086 EAGLE SCOUT PROJECTS	<u>750.00</u>	<u>0.00</u>	<u>675.00</u>	<u>75.00</u>	<u>90.00</u>
TOTAL DEPT MATERIALS-SERVICES	24,050.00	666.00	2,959.83	21,090.17	12.31
<u>UTILITIES</u>					
10-603-7040 UTILITIES - ELECTRIC	42,000.00	2,711.77	8,727.17	33,272.83	20.78
10-603-7041 UTILITIES - GAS	300.00	32.76	97.43	202.57	32.48
10-603-7042 UTILITIES - PHONE	1,000.00	75.01	225.03	774.97	22.50
10-603-7044 UTILITIES - WATER	18,000.00	471.40	1,537.51	16,462.49	8.54
10-603-7045 STREET LIGHTS	29,000.00	2,615.40	7,970.55	21,029.45	27.48
10-603-7046 UTILITIES - SAWS	<u>5,000.00</u>	<u>259.01</u>	<u>1,243.44</u>	<u>3,756.56</u>	<u>24.87</u>
TOTAL UTILITIES	95,300.00	6,165.35	19,801.13	75,498.87	20.78
<u>CAPITAL OUTLAY</u>					
10-603-8005 OFFICE FURNITURE	2,800.00	0.00	0.00	2,800.00	0.00
10-603-8015 NON-CAPITAL-COMPUTER	400.00	0.00	0.00	400.00	0.00
10-603-8020 NON-CAPITAL-MAINT EQPT	<u>1,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY	4,200.00	0.00	0.00	4,200.00	0.00
<u>INTERFUND TRANSFERS</u>					
10-603-9010 TRF TO CAPITAL REPLACEMENT	<u>19,602.00</u>	<u>0.00</u>	<u>0.00</u>	<u>19,602.00</u>	<u>0.00</u>
TOTAL INTERFUND TRANSFERS	19,602.00	0.00	0.00	19,602.00	0.00
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TOTAL PUBLIC WORKS	629,655.00	47,716.56	138,879.87	490,775.13	22.06

10 -GENERAL FUND
 FIRE DEPARTMENT

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PERSONNEL</u>					
10-604-1010 SALARIES	1,420,574.00	106,008.69	312,354.27	1,108,219.73	21.99
10-604-1015 OVERTIME	44,000.00	8,661.51	18,393.10	25,606.90	41.80
10-604-1017 INCENTIVE AGREEMENTS	6,600.00	0.00	1,650.00	4,950.00	25.00
10-604-1020 MEDICARE	21,700.00	1,645.98	4,774.69	16,925.31	22.00
10-604-1025 TWC (SUI)	1,890.00	61.44	61.44	1,828.56	3.25
10-604-1030 HEALTH INSURANCE	167,350.00	13,925.02	40,135.06	127,214.94	23.98
10-604-1033 DENTAL INSURANCE	7,340.00	614.58	1,787.74	5,552.26	24.36
10-604-1035 VISION CARE INSURANCE	1,535.00	125.00	363.00	1,172.00	23.65
10-604-1036 LIFE INSURANCE	1,480.00	123.25	355.25	1,124.75	24.00
10-604-1037 WORKERS' COMP INSURANCE	46,595.00	8,012.63	8,012.63	38,582.37	17.20
10-604-1040 TMRS RETIREMENT	215,100.00	16,762.24	48,721.83	166,378.17	22.65
10-604-1070 SPECIAL ALLOWANCES	<u>29,100.00</u>	<u>2,115.70</u>	<u>6,208.62</u>	<u>22,891.38</u>	<u>21.34</u>
TOTAL PERSONNEL	1,963,264.00	158,056.04	442,817.63	1,520,446.37	22.56
<u>SUPPLIES</u>					
10-604-2020 OFFICE SUPPLIES	1,200.00	56.96	56.96	1,143.04	4.75
10-604-2035 EMPLOYEE APPRECIATION	765.00	0.00	0.00	765.00	0.00
10-604-2060 MEDICAL EXAMS/SCREENINGS	1,000.00	306.00	397.89	602.11	39.79
10-604-2070 JANITORIAL SUPPLIES	3,000.00	92.88	296.43	2,703.57	9.88
10-604-2080 UNIFORMS & ACCESSORIES	<u>9,000.00</u>	<u>1,231.73</u>	<u>2,498.66</u>	<u>6,501.34</u>	<u>27.76</u>
TOTAL SUPPLIES	14,965.00	1,687.57	3,249.94	11,715.06	21.72
<u>SERVICES</u>					
10-604-3017 PROFESSIONAL - MEDICAL DIRE	5,400.00	450.00	1,350.00	4,050.00	25.00
10-604-3020 ASSOCIATION DUES & Pubs	15,720.00	0.00	11,204.67	4,515.33	71.28
10-604-3030 TRAINING/EDUCATION	7,000.00	(75.00)	3,401.15	3,598.85	48.59
10-604-3040 TRAVEL/MILEAGE/LODGING/PERD	3,000.00	98.58	1,685.48	1,314.52	56.18
10-604-3050 LIABILITY INSURANCE	25,900.00	0.00	23,644.86	2,255.14	91.29
10-604-3070 PROPERTY INSURANCE	18,400.00	0.00	16,797.90	1,602.10	91.29
10-604-3080 SPECIAL SERVICES	18,900.00	1,763.05	5,321.10	13,578.90	28.15
10-604-3087 CITIZEN COMMUNICATION/EDUCA	0.00	496.75	496.75	(496.75)	0.00
10-604-3090 COMMUNICATIONS SERVICES	<u>6,108.00</u>	<u>421.33</u>	<u>898.44</u>	<u>5,209.56</u>	<u>14.71</u>
TOTAL SERVICES	100,428.00	3,154.71	64,800.35	35,627.65	64.52
<u>CONTRACTUAL</u>					
10-604-4045 RADIO ACCESS FEES - COSA	5,800.00	504.00	1,512.00	4,288.00	26.07
10-604-4075 COMPUTER SOFTWARE/MAINTENAN	<u>0.00</u>	<u>0.00</u>	<u>1,416.45</u>	<u>(1,416.45)</u>	<u>0.00</u>
TOTAL CONTRACTUAL	5,800.00	504.00	2,928.45	2,871.55	50.49
<u>MAINTENANCE</u>					
10-604-5010 EQUIPMENT MAINT & REPAIR	5,000.00	0.00	4,282.80	717.20	85.66
10-604-5020 VEHICLE MAINTENANCE	25,100.00	2,964.54	16,582.64	8,517.36	66.07
10-604-5030 BUILDING MAINTENANCE	4,650.00	442.31	8,592.60	(3,942.60)	184.79
10-604-5060 VEHICLE & EQPT FUELS	<u>13,500.00</u>	<u>962.28</u>	<u>3,506.14</u>	<u>9,993.86</u>	<u>25.97</u>
TOTAL MAINTENANCE	48,250.00	4,369.13	32,964.18	15,285.82	68.32

10 -GENERAL FUND
 FIRE DEPARTMENT

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>DEPT MATERIALS-SERVICES</u>					
10-604-6015 ELECTRONIC EQPT MAINT	6,000.00	592.38	2,217.24	3,782.76	36.95
10-604-6030 INVESTIGATIVE SUPPLIES/PROC	750.00	0.00	0.00	750.00	0.00
10-604-6040 EMS SUPPLIES	29,940.00	1,550.01	11,801.28	18,138.72	39.42
10-604-6045 FIRE FIGHTING EQPT SUPPLIES	8,500.00	0.00	638.88	7,861.12	7.52
10-604-6060 PPE MAINTENANCE	19,550.00	694.76	694.76	18,855.24	3.55
TOTAL DEPT MATERIALS-SERVICES	64,740.00	2,837.15	15,352.16	49,387.84	23.71
<u>UTILITIES</u>					
10-604-7044 UTILITIES - WATER	2,000.00	122.09	457.23	1,542.77	22.86
TOTAL UTILITIES	2,000.00	122.09	457.23	1,542.77	22.86
<u>CAPITAL OUTLAY</u>					
10-604-8015 NON-CAPITAL-COMPUTER EQUIPM	400.00	0.00	0.00	400.00	0.00
TOTAL CAPITAL OUTLAY	400.00	0.00	0.00	400.00	0.00
<u>INTERFUND TRANSFERS</u>					
10-604-9000 GRANT EXPENDITURES	5,000.00	0.00	850.00	4,150.00	17.00
10-604-9010 TRF TO CAPITAL REPLACEMENT	152,257.00	0.00	0.00	152,257.00	0.00
TOTAL INTERFUND TRANSFERS	157,257.00	0.00	850.00	156,407.00	0.54
TOTAL FIRE DEPARTMENT	2,357,104.00	170,730.69	563,419.94	1,793,684.06	23.90

10 -GENERAL FUND
 POLICE DEPARTMENT

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PERSONNEL</u>					
10-605-1010 SALARIES	1,536,500.00	97,238.16	310,149.46	1,226,350.54	20.19
10-605-1015 OVERTIME	34,000.00	2,372.14	8,927.52	25,072.48	26.26
10-605-1017 INCENTIVE AGREEMENTS	8,250.00	0.00	(1,650.00)	9,900.00	20.00-
10-605-1020 MEDICARE	23,415.00	1,453.55	4,668.31	18,746.69	19.94
10-605-1025 TWC (SUI)	1,710.00	103.59	103.59	1,606.41	6.06
10-605-1030 HEALTH INSURANCE	197,255.00	12,881.54	41,329.40	155,925.60	20.95
10-605-1033 DENTAL INSURANCE	8,365.00	512.02	1,648.58	6,716.42	19.71
10-605-1035 VISION CARE INSURANCE	1,740.00	107.00	344.00	1,396.00	19.77
10-605-1036 LIFE INSURANCE	1,653.00	108.75	343.90	1,309.10	20.80
10-605-1037 WORKERS' COMP INSURANCE	43,050.00	6,593.28	6,593.28	36,456.72	15.32
10-605-1040 TMRS RETIREMENT	232,160.00	14,701.95	47,363.23	184,796.77	20.40
10-605-1070 SPECIAL ALLOWANCES	<u>41,725.00</u>	<u>2,789.40</u>	<u>8,191.28</u>	<u>33,533.72</u>	<u>19.63</u>
TOTAL PERSONNEL	2,129,823.00	138,861.38	428,012.55	1,701,810.45	20.10
<u>SUPPLIES</u>					
10-605-2020 OFFICE SUPPLIES	2,500.00	234.35	466.63	2,033.37	18.67
10-605-2035 EMPLOYEE APPRECIATION	855.00	0.00	0.00	855.00	0.00
10-605-2050 PRINTING & COPYING	1,300.00	0.00	30.17	1,269.83	2.32
10-605-2060 MEDICAL/SCREENING/TESTING/B	1,000.00	154.00	154.00	846.00	15.40
10-605-2070 JANITORIAL/BUILDING SUPPLIE	500.00	0.00	505.64	(5.64)	101.13
10-605-2080 UNIFORMS & ACCESSORIES	<u>20,000.00</u>	<u>2,565.78</u>	<u>5,171.06</u>	<u>14,828.94</u>	<u>25.86</u>
TOTAL SUPPLIES	26,155.00	2,954.13	6,327.50	19,827.50	24.19
<u>SERVICES</u>					
10-605-3020 ASSOCIATION DUES & PUBS	2,930.00	675.00	1,275.00	1,655.00	43.52
10-605-3030 TRAINING/EDUCATION	3,000.00	0.00	0.00	3,000.00	0.00
10-605-3040 TRAVEL/MILEAGE/LODGING/PERD	4,000.00	1,251.20	2,754.90	1,245.10	68.87
10-605-3050 LIABILITY INSURANCE	23,300.00	0.00	21,271.25	2,028.75	91.29
10-605-3060 UNIFORM MAINTENANCE	4,000.00	456.90	779.98	3,220.02	19.50
10-605-3071 PROPERTY INSURANCE	11,100.00	0.00	10,133.51	966.49	91.29
10-605-3072 ANIMAL CONTROL SERVICES	12,500.00	1,000.00	3,000.00	9,500.00	24.00
10-605-3087 CITIZENS COMMUNICATION/ED	600.00	496.75	496.75	103.25	82.79
10-605-3090 COMMUNICATIONS SERVICES	<u>9,400.00</u>	<u>1,692.00</u>	<u>2,538.00</u>	<u>6,862.00</u>	<u>27.00</u>
TOTAL SERVICES	70,830.00	5,571.85	42,249.39	28,580.61	59.65
<u>CONTRACTUAL</u>					
10-605-4045 CONTRACT/RADIO FEES COSA	7,500.00	612.00	1,836.00	5,664.00	24.48
10-605-4075 COMPUTER SOFTWARE/INCODE	<u>23,853.00</u>	<u>0.00</u>	<u>18,339.60</u>	<u>5,513.40</u>	<u>76.89</u>
TOTAL CONTRACTUAL	31,353.00	612.00	20,175.60	11,177.40	64.35
<u>MAINTENANCE</u>					
10-605-5005 EQUIPMENT LEASES	2,000.00	291.73	603.33	1,396.67	30.17
10-605-5010 EQUIPMENT MAINT & REPAIR	1,500.00	0.00	0.00	1,500.00	0.00
10-605-5015 ELECTRONIC EQPT MAINT	2,350.00	1,295.00	1,731.00	619.00	73.66
10-605-5020 VEHICLE MAINTENANCE	27,000.00	698.87	3,075.40	23,924.60	11.39
10-605-5030 BUILDING MAINTENANCE	2,500.00	67.56	1,007.89	1,492.11	40.32
10-605-5060 VEHICLE & EQPT FUELS	<u>43,000.00</u>	<u>4,139.17</u>	<u>10,931.52</u>	<u>32,068.48</u>	<u>25.42</u>
TOTAL MAINTENANCE	78,350.00	6,492.33	17,349.14	61,000.86	22.14

CITY OF SHAVANO PARK
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2024

10 -GENERAL FUND
 POLICE DEPARTMENT

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>DEPT MATERIALS-SERVICES</u>					
10-605-6030 INVESTIGATIVE SUPPLIES	5,450.00	1,063.50	1,770.24	3,679.76	32.48
10-605-6032 POLICE SAFETY SUPPLIES	2,500.00	1,153.54	1,153.54	1,346.46	46.14
10-605-6035 FIREARMS EQUIPMENT/SUPPLIES	<u>8,800.00</u>	<u>0.00</u>	<u>2,540.45</u>	<u>6,259.55</u>	<u>28.87</u>
TOTAL DEPT MATERIALS-SERVICES	16,750.00	2,217.04	5,464.23	11,285.77	32.62
<u>UTILITIES</u>					
10-605-7042 UTILITES- PHONE	<u>2,450.00</u>	<u>457.79</u>	<u>722.52</u>	<u>1,727.48</u>	<u>29.49</u>
TOTAL UTILITIES	2,450.00	457.79	722.52	1,727.48	29.49
<u>CAPITAL OUTLAY</u>					
10-605-8015 NON-CAPITAL-COMPUTER EQUIP.	<u>400.00</u>	<u>0.00</u>	<u>0.00</u>	<u>400.00</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY	400.00	0.00	0.00	400.00	0.00
<u>INTERFUND TRANSFERS</u>					
TOTAL POLICE DEPARTMENT	2,356,111.00	157,166.52	520,300.93	1,835,810.07	22.08

10 -GENERAL FUND
 DEVELOPMENT SERVICES

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>SUPPLIES</u>					
10-607-2020 OFFICE SUPPLIES	100.00	0.00	0.00	100.00	0.00
10-607-2050 PRINTING & COPYING	<u>180.00</u>	<u>0.00</u>	<u>0.00</u>	<u>180.00</u>	<u>0.00</u>
TOTAL SUPPLIES	280.00	0.00	0.00	280.00	0.00
<u>SERVICES</u>					
10-607-3015 PROF -BLDG INSPECTION SERVI	79,000.00	5,185.00	14,935.00	64,065.00	18.91
10-607-3016 PROF -HEALTH INSPECTOR	2,500.00	120.00	480.00	2,020.00	19.20
10-607-3017 PROF -SANITARY INSPECTION S	<u>4,000.00</u>	<u>20.00</u>	<u>20.00</u>	<u>3,980.00</u>	<u>0.50</u>
TOTAL SERVICES	85,500.00	5,325.00	15,435.00	70,065.00	18.05
<u>CONTRACTUAL</u>					
10-607-4075 COMPUTER SOFTWARE/MAINTENAN	<u>3,375.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,375.00</u>	<u>0.00</u>
TOTAL CONTRACTUAL	3,375.00	0.00	0.00	3,375.00	0.00
<u>CAPITAL OUTLAY</u>					
TOTAL DEVELOPMENT SERVICES	89,155.00	5,325.00	15,435.00	73,720.00	17.31
TOTAL EXPENDITURES	<u>6,867,024.00</u>	<u>491,992.06</u>	<u>1,620,641.00</u>	<u>5,246,383.00</u>	<u>23.60</u>
REVENUES OVER/(UNDER) EXPENDITURES	<u>0.00</u>	<u>1,092,432.16</u>	<u>1,175,643.21</u>	<u>(1,175,643.21)</u>	<u>0.00</u>

CITY OF SHAVANO PARK
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2024

20 -WATER FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
NON-DEPARTMENTAL	<u>1,469,378.00</u>	<u>104,215.48</u>	<u>402,907.47</u>	<u>1,066,470.53</u>	<u>27.42</u>
TOTAL REVENUES	<u>1,469,378.00</u>	<u>104,215.48</u>	<u>402,907.47</u>	<u>1,066,470.53</u>	<u>27.42</u>
<u>EXPENDITURE SUMMARY</u>					
WATER DEPARTMENT	1,254,836.00	57,516.81	195,018.01	1,059,817.99	15.54
DEBT SERVICE	<u>214,542.00</u>	<u>0.00</u>	<u>0.00</u>	<u>214,542.00</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>1,469,378.00</u>	<u>57,516.81</u>	<u>195,018.01</u>	<u>1,274,359.99</u>	<u>13.27</u>
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	46,698.67	207,889.46 (	207,889.46)	0.00

20 -WATER FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>NON-DEPARTMENTAL</u>					
<u>WATER SALES</u>					
20-599-5015 WATER CONSUMPTION	739,000.00	57,587.02	253,571.07	485,428.93	34.31
20-599-5016 LATE CHARGES	13,000.00	2,081.34	4,932.01	8,067.99	37.94
20-599-5018 DEBT SERVICE	217,000.00	18,057.76	54,199.04	162,800.96	24.98
20-599-5019 WATER SERVICE FEE	68,900.00	5,728.16	17,177.14	51,722.86	24.93
20-599-5036 EAA PASS THRU CHARGE	94,000.00	7,604.00	31,540.50	62,459.50	33.55
20-599-5045 METER UPGRADE FEE	0.00	0.00	5,035.87	(5,035.87)	0.00
TOTAL WATER SALES	1,131,900.00	91,058.28	366,455.63	765,444.37	32.38
<u>MISC./GRANTS/INTEREST</u>					
20-599-7000 INTEREST INCOME	52,358.00	7,977.22	22,349.15	30,008.85	42.69
20-599-7001 UNREAL G/L ON INVESTMENTS	0.00	(201.35)	(201.35)	201.35	0.00
20-599-7011 OTHER INCOME	0.00	58.90	76.70	(76.70)	0.00
20-599-7012 LEASE OF WATER RIGHTS	8,720.00	2,180.00	4,360.00	4,360.00	50.00
20-599-7060 CC SERVICE FEES	9,500.00	907.71	3,163.18	6,336.82	33.30
20-599-7075 SITE/TOWER LEASE REVENUE	26,900.00	2,234.72	6,704.16	20,195.84	24.92
TOTAL MISC./GRANTS/INTEREST	97,478.00	13,157.20	36,451.84	61,026.16	37.39
<u>TRANSFERS IN</u>					
20-599-8072 TRF IN-CAPITAL REPLACEMENT	75,000.00	0.00	0.00	75,000.00	0.00
20-599-8099 TRF IN - RESERVES	165,000.00	0.00	0.00	165,000.00	0.00
TOTAL TRANSFERS IN	240,000.00	0.00	0.00	240,000.00	0.00
TOTAL NON-DEPARTMENTAL	1,469,378.00	104,215.48	402,907.47	1,066,470.53	27.42
TOTAL REVENUES	1,469,378.00	104,215.48	402,907.47	1,066,470.53	27.42

20 -WATER FUND
 WATER DEPARTMENT

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
PERSONNEL					
20-606-1010 SALARIES	291,735.00	22,708.83	68,087.50	223,647.50	23.34
20-606-1015 OVERTIME	16,000.00	2,276.76	5,392.62	10,607.38	33.70
20-606-1017 INCENTIVE AGREEMENTS	0.00	0.00	500.00 (	500.00)	0.00
20-606-1020 MEDICARE	4,645.00	368.86	1,092.44	3,552.56	23.52
20-606-1025 TWC (SUI)	360.00	0.00	0.00	360.00	0.00
20-606-1030 HEALTH INSURANCE	40,125.00	3,382.51	10,147.53	29,977.47	25.29
20-606-1033 DENTAL INSURANCE	2,175.00	178.79	536.37	1,638.63	24.66
20-606-1035 VISION CARE INSURANCE	425.00	30.50	91.50	333.50	21.53
20-606-1036 LIFE INSURANCE	348.00	29.00	87.00	261.00	25.00
20-606-1037 WORKERS' COMP INSURANCE	6,790.00	1,413.07	1,413.07	5,376.93	20.81
20-606-1040 TMRS RETIREMENT	50,860.00	3,700.34	10,961.09	39,898.91	21.55
20-606-1070 SPECIAL ALLOWANCES	<u>11,700.00</u>	<u>807.72</u>	<u>2,423.16</u>	<u>9,276.84</u>	<u>20.71</u>
TOTAL PERSONNEL	425,163.00	34,896.38	100,732.28	324,430.72	23.69
SUPPLIES					
20-606-2020 OFFICE SUPPLIES	1,000.00	0.00	63.65	936.35	6.37
20-606-2030 POSTAGE	4,640.00	375.20	1,126.16	3,513.84	24.27
20-606-2035 EMPLOYEE APPRECIATION	450.00	0.00	0.00	450.00	0.00
20-606-2050 PRINTING & COPYING	800.00	0.00	0.00	800.00	0.00
20-606-2060 MED EXAMS/SCREENING/TESTING	100.00	0.00	0.00	100.00	0.00
20-606-2070 JANITORIAL SUPPLIES	200.00	925.05	925.05 (	725.05)	462.53
20-606-2075 BANK/CREDITCARD FEES	9,500.00	1,528.52	4,275.99	5,224.01	45.01
20-606-2080 UNIFORMS	1,700.00	0.00	30.17	1,669.83	1.77
20-606-2090 SMALL TOOLS	3,000.00	0.00	214.45	2,785.55	7.15
20-606-2091 SAFETY SUPPLIES/EQUIPMENT	<u>1,400.00</u>	<u>169.04</u>	<u>333.32</u>	<u>1,066.68</u>	<u>23.81</u>
TOTAL SUPPLIES	22,790.00	2,997.81	6,968.79	15,821.21	30.58
SERVICES					
20-606-3012 ENGINEERING SERVICES	5,000.00	530.18	530.18	4,469.82	10.60
20-606-3013 PROFESSIONAL SERVICES	2,000.00	0.00	0.00	2,000.00	0.00
20-606-3020 ASSOCIATION DUES & Pubs	2,115.00	0.00	0.00	2,115.00	0.00
20-606-3030 TRAINING/EDUCATION	4,750.00	0.00	752.00	3,998.00	15.83
20-606-3040 TRAVEL/MILEAGE/LODGING/PERD	1,000.00	44.22	74.57	925.43	7.46
20-606-3050 INSURANCE - LIABILITY	4,400.00	0.00	4,016.89	383.11	91.29
20-606-3060 UNIFORM SERVICES	3,600.00	242.24	787.28	2,812.72	21.87
20-606-3070 INSURANCE - PROPERTY	2,500.00	0.00	2,282.32	217.68	91.29
20-606-3075 CONSERV. ED./REBATES	100.00	0.00	0.00	100.00	0.00
20-606-3080 SPECIAL SERVICES	1,800.00	23.00	70.15	1,729.85	3.90
20-606-3082 WATER ANALYSIS FEES	7,000.00	307.00	2,242.95	4,757.05	32.04
20-606-3087 CITIZENS COMM/EDUCATION	300.00	0.00	231.53	68.47	77.18
20-606-3090 COMMUNICATIONS SERVICES	<u>750.00</u>	<u>75.01</u>	<u>225.03</u>	<u>524.97</u>	<u>30.00</u>
TOTAL SERVICES	35,315.00	1,221.65	11,212.90	24,102.10	31.75

20 -WATER FUND
 WATER DEPARTMENT

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
CONTRACTUAL					
20-606-4075 COMPUTER SOFTWARE/INCODE	15,220.00	0.00	7,723.50	7,496.50	50.75
20-606-4085 EAA -WATER MANAGEMENT FEES	94,688.00	6,581.83	22,765.49	71,922.51	24.04
20-606-4099 WATER RIGHTS/LEASE PAYMENTS	<u>23,625.00</u>	<u>0.00</u>	<u>4,475.00</u>	<u>19,150.00</u>	<u>18.94</u>
TOTAL CONTRACTUAL	133,533.00	6,581.83	34,963.99	98,569.01	26.18
MAINTENANCE					
20-606-5005 EQUIPMENT LEASES	4,500.00	0.00	0.00	4,500.00	0.00
20-606-5010 EQUIPMENT MAINT & REPAIR	6,500.00	239.90	239.90	6,260.10	3.69
20-606-5015 ELECTRONIC EQPT MAINTENANCE	500.00	0.00	0.00	500.00	0.00
20-606-5020 VEHICLE MAINTENANCE	3,500.00	0.00	1,235.20	2,264.80	35.29
20-606-5030 BUILDING MAINTENANCE	3,000.00	121.29	376.87	2,623.13	12.56
20-606-5060 VEHICLE & EQPT FUELS	<u>7,500.00</u>	<u>446.28</u>	<u>1,008.45</u>	<u>6,491.55</u>	<u>13.45</u>
TOTAL MAINTENANCE	25,500.00	807.47	2,860.42	22,639.58	11.22
DEPT MATERIALS-SERVICES					
20-606-6011 CHEMICALS	9,000.00	200.00	600.00	8,400.00	6.67
20-606-6050 WATER METERS & BOXES	2,000.00	0.00	1,904.57	95.43	95.23
20-606-6055 FIRE HYDRANTS & VALVES	8,000.00	0.00	326.18	7,673.82	4.08
20-606-6060 HUEBNER STORAGE TANK	5,000.00	0.00	0.00	5,000.00	0.00
20-606-6061 WELL SITE #1	8,750.00	0.00	237.04	8,512.96	2.71
20-606-6062 WELL SITE #2-EAA MONITORED	500.00	0.00	0.00	500.00	0.00
20-606-6064 WELL SITE #4-NOT OPERATION	5,000.00	0.00	0.00	5,000.00	0.00
20-606-6065 WELL SITE #5-EDWARDS BLENDI	1,000.00	3,069.86	4,045.51	(3,045.51)	404.55
20-606-6066 WELL SITE #6-MUNI TRACT	8,000.00	58.34	190.91	7,809.09	2.39
20-606-6067 WELL SITE #7	4,000.00	0.00	300.00	3,700.00	7.50
20-606-6068 WELL SITE #8	4,000.00	0.00	0.00	4,000.00	0.00
20-606-6069 WELL SITE #9-TRINITY	500.00	0.00	0.00	500.00	0.00
20-606-6070 SCADA SYSTEM MAINTENANCE	5,500.00	0.00	0.00	5,500.00	0.00
20-606-6071 SHAVANO DRIVE PUMP STATION	2,000.00	0.00	0.00	2,000.00	0.00
20-606-6072 WATER SYSTEM MAINTENANCE	22,500.00	0.00	450.00	22,050.00	2.00
20-606-6080 STREET MAINT SUPPLIES	<u>3,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,000.00</u>	<u>0.00</u>
TOTAL DEPT MATERIALS-SERVICES	88,750.00	3,328.20	8,054.21	80,695.79	9.08
UTILITIES					
20-606-7040 UTILITIES - ELECTRIC	78,000.00	4,697.55	21,508.92	56,491.08	27.58
20-606-7042 UTILITIES - PHONE/CELL	500.00	0.00	0.00	500.00	0.00
20-606-7044 UTILITIES - WATER	<u>500.00</u>	<u>40.92</u>	<u>126.50</u>	<u>373.50</u>	<u>25.30</u>
TOTAL UTILITIES	79,000.00	4,738.47	21,635.42	57,364.58	27.39
CAPITAL OUTLAY					
20-606-8015 NON-CAPITAL - COMPUTERS	700.00	0.00	0.00	700.00	0.00
20-606-8020 NON-CAPITAL MAINTENANCE EQU	2,320.00	0.00	0.00	2,320.00	0.00
20-606-8080 WATER SYSTEM IMPROVEMENTS	319,050.00	2,945.00	8,590.00	310,460.00	2.69
20-606-8087 WATER METER REPLACEMENT	<u>3,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,000.00</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY	325,070.00	2,945.00	8,590.00	316,480.00	2.64

CITY OF SHAVANO PARK
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2024

20 -WATER FUND
WATER DEPARTMENT

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>INTERFUND TRANSFERS</u>					
20-606-9010 TRF TO GENERAL FUND	22,050.00	0.00	0.00	22,050.00	0.00
20-606-9020 TRF TO CAPITAL REP. FUND 72	<u>97,665.00</u>	<u>0.00</u>	<u>0.00</u>	<u>97,665.00</u>	<u>0.00</u>
TOTAL INTERFUND TRANSFERS	119,715.00	0.00	0.00	119,715.00	0.00
<hr/>					
TOTAL WATER DEPARTMENT	1,254,836.00	57,516.81	195,018.01	1,059,817.99	15.54

CITY OF SHAVANO PARK
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2024

20 -WATER FUND
 DEBT SERVICE

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CAPITAL OUTLAY</u>					
20-607-8016 2017 GO REFUNDING (2009) PR	75,000.00	0.00	0.00	75,000.00	0.00
20-607-8017 2017 GO REFUNDING (2009) IN	58,125.00	0.00	0.00	58,125.00	0.00
20-607-8030 BOND AGENT FEES	400.00	0.00	0.00	400.00	0.00
20-607-8056 2018 GO REFUNDING (2009) PR	50,348.00	0.00	0.00	50,348.00	0.00
20-607-8057 2018 GO REFUNDING (2009) IN	1,728.00	0.00	0.00	1,728.00	0.00
20-607-8060 SIB LOAN - PRINCIPAL	20,020.00	0.00	0.00	20,020.00	0.00
20-607-8061 SIB LOAN - INTEREST	<u>8,921.00</u>	<u>0.00</u>	<u>0.00</u>	<u>8,921.00</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY	214,542.00	0.00	0.00	214,542.00	0.00
<hr/>					
TOTAL DEBT SERVICE	214,542.00	0.00	0.00	214,542.00	0.00
<hr/>					
TOTAL EXPENDITURES	<u>1,469,378.00</u>	<u>57,516.81</u>	<u>195,018.01</u>	<u>1,274,359.99</u>	<u>13.27</u>
<hr/>					
REVENUES OVER/(UNDER) EXPENDITURES	<u>0.00</u>	<u>46,698.67</u>	<u>207,889.46</u>	<u>(207,889.46)</u>	<u>0.00</u>

30 -DEBT SERVICE FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
NON-DEPARTMENTAL	<u>959,198.00</u>	<u>196,398.04</u>	<u>300,960.40</u>	<u>658,237.60</u>	<u>31.38</u>
TOTAL REVENUES	<u>959,198.00</u>	<u>196,398.04</u>	<u>300,960.40</u>	<u>658,237.60</u>	<u>31.38</u>
<u>EXPENDITURE SUMMARY</u>					
DEBT SERVICE	<u>959,198.00</u>	<u>0.00</u>	<u>0.00</u>	<u>959,198.00</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>959,198.00</u>	<u>0.00</u>	<u>0.00</u>	<u>959,198.00</u>	<u>0.00</u>
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	196,398.04	300,960.40 (	300,960.40)	0.00

30 -DEBT SERVICE FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>NON-DEPARTMENTAL</u>					
<u>TAXES</u>					
30-599-1010 CURRENT ADVALOREM TAXES	457,735.00	195,701.43	298,418.44	159,316.56	65.19
30-599-1020 DELINQUENT ADVALOREM TAXES	0.00	(365.27)	(143.21)	143.21	0.00
30-599-1030 PENALTY & INTEREST	0.00	43.56	105.69	(105.69)	0.00
TOTAL TAXES	457,735.00	195,379.72	298,380.92	159,354.08	65.19
<u>TRANSFERS IN</u>					
30-599-8010 INTEREST INCOME	5,000.00	1,018.32	2,579.48	2,420.52	51.59
30-599-8012 TRANSFER FROM GENERAL FUND	28,940.00	0.00	0.00	28,940.00	0.00
30-599-8030 FUND BALANCE - TRANSFER IN	113,460.00	0.00	0.00	113,460.00	0.00
30-599-8048 TRANSFER IN - STREET MAINT	150,000.00	0.00	0.00	150,000.00	0.00
30-599-8070 TRANSFER IN - CAPITAL REPL	204,063.00	0.00	0.00	204,063.00	0.00
TOTAL TRANSFERS IN	501,463.00	1,018.32	2,579.48	498,883.52	0.51
TOTAL NON-DEPARTMENTAL	959,198.00	196,398.04	300,960.40	658,237.60	31.38
TOTAL REVENUES	959,198.00	196,398.04	300,960.40	658,237.60	31.38

30 -DEBT SERVICE FUND
 DEBT SERVICE

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CAPITAL OUTLAY</u>					
30-607-8054 BOND AGENT FEES	500.00	0.00	0.00	500.00	0.00
30-607-8056 2018 GO REFUNDING (2009) PR	194,653.00	0.00	0.00	194,653.00	0.00
30-607-8057 2018 GO REFUNDING (2009) IN	6,679.00	0.00	0.00	6,679.00	0.00
30-607-8058 2022 GO BOND - PRINCIPAL	315,000.00	0.00	0.00	315,000.00	0.00
30-607-8059 2022 GO BONDS - INTEREST	413,425.00	0.00	0.00	413,425.00	0.00
30-607-8060 SIB LOAN - PRINCIPAL	20,020.00	0.00	0.00	20,020.00	0.00
30-607-8061 SIB LOAN - INTEREST	<u>8,921.00</u>	<u>0.00</u>	<u>0.00</u>	<u>8,921.00</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY	959,198.00	0.00	0.00	959,198.00	0.00
<hr/>					
TOTAL DEBT SERVICE	959,198.00	0.00	0.00	959,198.00	0.00
<hr/>					
TOTAL EXPENDITURES	<u>959,198.00</u>	<u>0.00</u>	<u>0.00</u>	<u>959,198.00</u>	<u>0.00</u>
<hr/>					
REVENUES OVER/(UNDER) EXPENDITURES	<u>0.00</u>	<u>196,398.04</u>	<u>300,960.40</u>	<u>(300,960.40)</u>	<u>0.00</u>

CITY OF SHAVANO PARK
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2024

40 -CRIME CONTROL DISTRICT
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
NON-DEPARTMENTAL	<u>208,640.00</u>	<u>14,885.66</u>	<u>46,657.31</u>	<u>161,982.69</u>	<u>22.36</u>
TOTAL REVENUES	<u>208,640.00</u>	<u>14,885.66</u>	<u>46,657.31</u>	<u>161,982.69</u>	<u>22.36</u>
<u>EXPENDITURE SUMMARY</u>					
FIRE DEPARTMENT	3,750.00	75.00	2,555.00	1,195.00	68.13
POLICE DEPARTMENT	<u>204,890.00</u>	<u>104,205.26</u>	<u>108,720.50</u>	<u>96,169.50</u>	<u>53.06</u>
TOTAL EXPENDITURES	<u>208,640.00</u>	<u>104,280.26</u>	<u>111,275.50</u>	<u>97,364.50</u>	<u>53.33</u>
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	(89,394.60)	(64,618.19)	64,618.19	0.00

CITY OF SHAVANO PARK
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2024

40 -CRIME CONTROL DISTRICT
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>NON-DEPARTMENTAL</u>					
<u>TAXES</u>					
40-599-1050 SALES - CRIME CONTROL DIST	<u>187,500.00</u>	<u>13,388.53</u>	<u>42,244.67</u>	<u>145,255.33</u>	<u>22.53</u>
TOTAL TAXES	187,500.00	13,388.53	42,244.67	145,255.33	22.53
<u>MISC./GRANTS/INTEREST</u>					
<u>TRANSFERS IN</u>					
40-599-8005 INTEREST INCOME	12,000.00	1,497.13	4,412.64	7,587.36	36.77
40-599-8099 FUND BALANCE RESERVE	<u>9,140.00</u>	<u>0.00</u>	<u>0.00</u>	<u>9,140.00</u>	<u>0.00</u>
TOTAL TRANSFERS IN	21,140.00	1,497.13	4,412.64	16,727.36	20.87
TOTAL NON-DEPARTMENTAL	208,640.00	14,885.66	46,657.31	161,982.69	22.36
TOTAL REVENUES	<u>208,640.00</u>	<u>14,885.66</u>	<u>46,657.31</u>	<u>161,982.69</u>	<u>22.36</u>

40 -CRIME CONTROL DISTRICT
 FIRE DEPARTMENT

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>SUPPLIES</u>					
40-604-2080 UNIFORMS	3,000.00	0.00	2,480.00	520.00	82.67
TOTAL SUPPLIES	3,000.00	0.00	2,480.00	520.00	82.67
<u>SERVICES</u>					
40-604-3030 TRAINING/EDUCATION	750.00	75.00	75.00	675.00	10.00
TOTAL SERVICES	750.00	75.00	75.00	675.00	10.00
<u>CAPITAL OUTLAY</u>					
<u>INTERFUND TRANSFERS</u>					
TOTAL FIRE DEPARTMENT	3,750.00	75.00	2,555.00	1,195.00	68.13

40 -CRIME CONTROL DISTRICT
 POLICE DEPARTMENT

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>SERVICES</u>					
40-605-3030 TRAINING/EDUCATION	7,400.00	700.00	1,553.00	5,847.00	20.99
40-605-3087 CITIZENS COMMUNICATION/EDUC	<u>7,500.00</u>	<u>0.00</u>	<u>3,662.24</u>	<u>3,837.76</u>	<u>48.83</u>
TOTAL SERVICES	14,900.00	700.00	5,215.24	9,684.76	35.00
<u>CONTRACTUAL</u>					
<u>CAPITAL OUTLAY</u>					
40-605-8030 POLICE EQUIPMENT PURCHASE	39,990.00	7,642.20	7,642.20	32,347.80	19.11
40-605-8050 CAPITAL - VEHICLES	<u>150,000.00</u>	<u>95,863.06</u>	<u>95,863.06</u>	<u>54,136.94</u>	<u>63.91</u>
TOTAL CAPITAL OUTLAY	189,990.00	103,505.26	103,505.26	86,484.74	54.48
<u>INTERFUND TRANSFERS</u>					
TOTAL POLICE DEPARTMENT	204,890.00	104,205.26	108,720.50	96,169.50	53.06

CITY OF SHAVANO PARK
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2024

40 -CRIME CONTROL DISTRICT
OTHER EXPENSES

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CAPITAL OUTLAY</u>					
TOTAL EXPENDITURES	208,640.00	104,280.26	111,275.50	97,364.50	53.33
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	(89,394.60)	(64,618.19)	64,618.19	0.00

CITY OF SHAVANO PARK
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2024

42 -PEG FUNDS
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
NON-DEPARTMENTAL	<u>20,800.00</u>	<u>92.09</u>	<u>4,060.52</u>	<u>16,739.48</u>	<u>19.52</u>
TOTAL REVENUES	<u>20,800.00</u>	<u>92.09</u>	<u>4,060.52</u>	<u>16,739.48</u>	<u>19.52</u>
<u>EXPENDITURE SUMMARY</u>					
ADMINISTRATION	<u>20,800.00</u>	<u>0.00</u>	<u>946.08</u>	<u>19,853.92</u>	<u>4.55</u>
TOTAL EXPENDITURES	<u>20,800.00</u>	<u>0.00</u>	<u>946.08</u>	<u>19,853.92</u>	<u>4.55</u>
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	92.09	3,114.44 (	3,114.44)	0.00

42 -PEG FUNDS
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>NON-DEPARTMENTAL</u>					
<u>FRANCHISE REVENUES</u>					
42-599-2024 FRANCHISE - PEG FEES	<u>15,500.00</u>	<u>0.00</u>	<u>3,688.31</u>	<u>11,811.69</u>	<u>23.80</u>
TOTAL FRANCHISE REVENUES	15,500.00	0.00	3,688.31	11,811.69	23.80
<u>MISC./GRANTS/INTEREST</u>					
42-599-7000 INTEREST	<u>2,100.00</u>	<u>92.09</u>	<u>372.21</u>	<u>1,727.79</u>	<u>17.72</u>
TOTAL MISC./GRANTS/INTEREST	2,100.00	92.09	372.21	1,727.79	17.72
<u>TRANSFERS IN</u>					
42-599-8099 FUND BALANCE RESERVE	<u>3,200.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,200.00</u>	<u>0.00</u>
TOTAL TRANSFERS IN	3,200.00	0.00	0.00	3,200.00	0.00
TOTAL NON-DEPARTMENTAL	20,800.00	92.09	4,060.52	16,739.48	19.52
TOTAL REVENUES	<u>20,800.00</u>	<u>92.09</u>	<u>4,060.52</u>	<u>16,739.48</u>	<u>19.52</u>
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CITY OF SHAVANO PARK
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2024

42 - PEG FUNDS
 ADMINISTRATION

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CAPITAL OUTLAY</u>					
42-601-8030 CAPITAL-ELECTRONIC EQUIPMEN	20,800.00	0.00	946.08	19,853.92	4.55
TOTAL CAPITAL OUTLAY	20,800.00	0.00	946.08	19,853.92	4.55
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TOTAL ADMINISTRATION	20,800.00	0.00	946.08	19,853.92	4.55
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TOTAL EXPENDITURES	20,800.00	0.00	946.08	19,853.92	4.55
<hr/>					
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	92.09	3,114.44 (3,114.44)	0.00

45 -TREE PROTECT & BEAUT FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
NON-DEPARTMENTAL	<u>25,000.00</u>	<u>1,155.00</u>	<u>1,575.00</u>	<u>23,425.00</u>	<u>6.30</u>
TOTAL REVENUES	<u>25,000.00</u>	<u>1,155.00</u>	<u>1,575.00</u>	<u>23,425.00</u>	<u>6.30</u>
<u>EXPENDITURE SUMMARY</u>					
CITY COUNCIL	5,000.00	0.00	0.00	5,000.00	0.00
ADMINISTRATION	17,375.00	0.00	0.00	17,375.00	0.00
DEVELOPMENT SERVICES	<u>2,625.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,625.00</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>25,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>25,000.00</u>	<u>0.00</u>
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	1,155.00	1,575.00 (	1,575.00)	0.00

45 -TREE PROTECT & BEAUT FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>NON-DEPARTMENTAL</u>					
<u>PERMITS & LICENSES</u>					
45-599-3015 TREE TRIMMING PERMITS	<u>12,250.00</u>	<u>1,155.00</u>	<u>1,575.00</u>	<u>10,675.00</u>	<u>12.86</u>
TOTAL PERMITS & LICENSES	12,250.00	1,155.00	1,575.00	10,675.00	12.86
<u>MISC./GRANTS/INTEREST</u>					
<u>TRANSFERS IN</u>					
45-599-8099 FUND BALANCE RESERVE	<u>12,750.00</u>	<u>0.00</u>	<u>0.00</u>	<u>12,750.00</u>	<u>0.00</u>
TOTAL TRANSFERS IN	12,750.00	0.00	0.00	12,750.00	0.00
TOTAL NON-DEPARTMENTAL	25,000.00	1,155.00	1,575.00	23,425.00	6.30
TOTAL REVENUES	<u>25,000.00</u>	<u>1,155.00</u>	<u>1,575.00</u>	<u>23,425.00</u>	<u>6.30</u>

CITY OF SHAVANO PARK
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2024

45 -TREE PROTECT & BEAUT FUND
CITY COUNCIL

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CAPITAL OUTLAY</u>					
45-600-8080 CAPITAL - IMPROVEMENTS	5,000.00	0.00	0.00	5,000.00	0.00
TOTAL CAPITAL OUTLAY	5,000.00	0.00	0.00	5,000.00	0.00
TOTAL CITY COUNCIL	5,000.00	0.00	0.00	5,000.00	0.00

45 -TREE PROTECT & BEAUT FUND
 ADMINISTRATION

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>SERVICES</u>					
45-601-3087 CITIZENS COMMUNICATION/EDUC	500.00	0.00	0.00	500.00	0.00
TOTAL SERVICES	500.00	0.00	0.00	500.00	0.00
<u>DEPT MATERIALS-SERVICES</u>					
45-601-6085 SUPPLIES/MATERIAL/CHEMICALS	16,875.00	0.00	0.00	16,875.00	0.00
TOTAL DEPT MATERIALS-SERVICES	16,875.00	0.00	0.00	16,875.00	0.00
TOTAL ADMINISTRATION	17,375.00	0.00	0.00	17,375.00	0.00

45 -TREE PROTECT & BEAUT FUND
 DEVELOPMENT SERVICES

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CONTRACTUAL</u>					
45-607-4075 COMPUTER SOFTWARE	2,625.00	0.00	0.00	2,625.00	0.00
TOTAL CONTRACTUAL	2,625.00	0.00	0.00	2,625.00	0.00
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TOTAL DEVELOPMENT SERVICES	2,625.00	0.00	0.00	2,625.00	0.00
<hr/>					
TOTAL EXPENDITURES	25,000.00	0.00	0.00	25,000.00	0.00
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REVENUES OVER/(UNDER) EXPENDITURES	0.00	1,155.00	1,575.00	(1,575.00)	0.00

48 -STREET MAINTENANCE FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
NON-DEPARTMENTAL	<u>200,000.00</u>	<u>13,634.10</u>	<u>42,632.01</u>	<u>157,367.99</u>	<u>21.32</u>
TOTAL REVENUES	<u>200,000.00</u>	<u>13,634.10</u>	<u>42,632.01</u>	<u>157,367.99</u>	<u>21.32</u>
<u>EXPENDITURE SUMMARY</u>					
PUBLIC WORKS	<u>200,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>200,000.00</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>200,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>200,000.00</u>	<u>0.00</u>
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	13,634.10	42,632.01 (	42,632.01)	0.00

48 -STREET MAINTENANCE FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>NON-DEPARTMENTAL</u>					
<u>TAXES</u>					
48-599-1040 SALES - STREET MAINTENANCE	<u>187,500.00</u>	<u>13,634.10</u>	<u>42,632.01</u>	<u>144,867.99</u>	<u>22.74</u>
TOTAL TAXES	187,500.00	13,634.10	42,632.01	144,867.99	22.74
<u>PERMITS & LICENSES</u>					
<u>TRANSFERS IN</u>					
48-599-8099 FUND BALANCE RESERVE	<u>12,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>12,500.00</u>	<u>0.00</u>
TOTAL TRANSFERS IN	12,500.00	0.00	0.00	12,500.00	0.00
TOTAL NON-DEPARTMENTAL	200,000.00	13,634.10	42,632.01	157,367.99	21.32
TOTAL REVENUES	<u>200,000.00</u>	<u>13,634.10</u>	<u>42,632.01</u>	<u>157,367.99</u>	<u>21.32</u>

48 -STREET MAINTENANCE FUND
 PUBLIC WORKS

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>DEPT MATERIALS-SERVICES</u>					
48-603-6080 STREET MAINTENANCE	50,000.00	0.00	0.00	50,000.00	0.00
TOTAL DEPT MATERIALS-SERVICES	50,000.00	0.00	0.00	50,000.00	0.00
<u>INTERFUND TRANSFERS</u>					
48-603-9030 TRANS TO DEBT SERVICE	150,000.00	0.00	0.00	150,000.00	0.00
TOTAL INTERFUND TRANSFERS	150,000.00	0.00	0.00	150,000.00	0.00
TOTAL PUBLIC WORKS	200,000.00	0.00	0.00	200,000.00	0.00
TOTAL EXPENDITURES	200,000.00	0.00	0.00	200,000.00	0.00
REVENUES OVER/(UNDER) EXPENDITURES	0.00	13,634.10	42,632.01	(42,632.01)	0.00

50 -COURT RESTRICTED FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
NON-DEPARTMENTAL	<u>67,690.00</u>	<u>1,447.31</u>	<u>6,077.93</u>	<u>61,612.07</u>	<u>8.98</u>
TOTAL REVENUES	<u>67,690.00</u>	<u>1,447.31</u>	<u>6,077.93</u>	<u>61,612.07</u>	<u>8.98</u>
<u>EXPENDITURE SUMMARY</u>					
OPERATING EXPENSES	<u>66,020.00</u>	<u>0.00</u>	<u>0.00</u>	<u>66,020.00</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>66,020.00</u>	<u>0.00</u>	<u>0.00</u>	<u>66,020.00</u>	<u>0.00</u>
REVENUES OVER/ (UNDER) EXPENDITURES	1,670.00	1,447.31	6,077.93 (	4,407.93)	363.95

50 -COURT RESTRICTED FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>NON-DEPARTMENTAL</u>					
<u>COURT FEES</u>					
50-599-4022 COURT EFFICIENCY REVENUE	120.00	19.75	55.09	64.91	45.91
50-599-4023 COURT SECURITY REVENUE	3,800.00	502.94	2,114.25	1,685.75	55.64
50-599-4024 TRUANCY PREVENTION FUND	3,500.00	494.84	2,122.65	1,377.35	60.65
50-599-4025 COURT TECHNOLOGY REVENUE	3,200.00	419.87	1,743.52	1,456.48	54.49
50-599-4026 JURY FUND	<u>70.00</u>	<u>9.91</u>	<u>42.42</u>	<u>27.58</u>	<u>60.60</u>
TOTAL COURT FEES	10,690.00	1,447.31	6,077.93	4,612.07	56.86
<u>TRANSFERS IN</u>					
50-599-8099 FUND BALANCE RESERVE	<u>57,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>57,000.00</u>	<u>0.00</u>
TOTAL TRANSFERS IN	57,000.00	0.00	0.00	57,000.00	0.00
TOTAL NON-DEPARTMENTAL	67,690.00	1,447.31	6,077.93	61,612.07	8.98
TOTAL REVENUES	<u>67,690.00</u>	<u>1,447.31</u>	<u>6,077.93</u>	<u>61,612.07</u>	<u>8.98</u>

50 -COURT RESTRICTED FUND
 OPERATING EXPENSES

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CAPITAL OUTLAY</u>					
50-602-8080 CAPITAL IMPROVEMENTS	57,000.00	0.00	0.00	57,000.00	0.00
TOTAL CAPITAL OUTLAY	57,000.00	0.00	0.00	57,000.00	0.00
<u>INTERFUND TRANSFERS</u>					
50-602-9010 TRANSFER TO GENERAL FUND	9,020.00	0.00	0.00	9,020.00	0.00
TOTAL INTERFUND TRANSFERS	9,020.00	0.00	0.00	9,020.00	0.00
TOTAL OPERATING EXPENSES	66,020.00	0.00	0.00	66,020.00	0.00
TOTAL EXPENDITURES	66,020.00	0.00	0.00	66,020.00	0.00
REVENUES OVER/(UNDER) EXPENDITURES	1,670.00	1,447.31	6,077.93	(4,407.93)	363.95

CITY OF SHAVANO PARK
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2024

52 -CHILD SAFETY FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
NON DEPARTMENTAL	<u>5,000.00</u>	<u>290.40</u>	<u>995.26</u>	<u>4,004.74</u>	<u>19.91</u>
TOTAL REVENUES	<u>5,000.00</u>	<u>290.40</u>	<u>995.26</u>	<u>4,004.74</u>	<u>19.91</u>
<u>EXPENDITURE SUMMARY</u>					
FIRE DEPARTMENT	2,000.00	0.00	209.95	1,790.05	10.50
POLICE DEPARTMENT	<u>3,000.00</u>	<u>0.00</u>	<u>209.95</u>	<u>2,790.05</u>	<u>7.00</u>
TOTAL EXPENDITURES	<u>5,000.00</u>	<u>0.00</u>	<u>419.90</u>	<u>4,580.10</u>	<u>8.40</u>
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	290.40	575.36 (	575.36)	0.00

52 -CHILD SAFETY FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>NON DEPARTMENTAL</u>					
<u>MISC./GRANTS/INTEREST</u>					
52-599-7010 SCHOOL CROSSING GUARD FUNDS	4,000.00	290.40	995.26	3,004.74	24.88
TOTAL MISC./GRANTS/INTEREST	4,000.00	290.40	995.26	3,004.74	24.88
<u>TRANSFERS IN</u>					
52-599-8089 FUND BALANCE RESERVE	1,000.00	0.00	0.00	1,000.00	0.00
TOTAL TRANSFERS IN	1,000.00	0.00	0.00	1,000.00	0.00
TOTAL NON DEPARTMENTAL	5,000.00	290.40	995.26	4,004.74	19.91
TOTAL REVENUES	5,000.00	290.40	995.26	4,004.74	19.91

CITY OF SHAVANO PARK
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2024

52 -CHILD SAFETY FUND
FIRE DEPARTMENT

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>SERVICES</u>					
52-604-3087 CITIZENS COMMUNICATION/EDUC	2,000.00	0.00	209.95	1,790.05	10.50
TOTAL SERVICES	2,000.00	0.00	209.95	1,790.05	10.50
TOTAL FIRE DEPARTMENT	2,000.00	0.00	209.95	1,790.05	10.50

52 -CHILD SAFETY FUND
 POLICE DEPARTMENT

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>SERVICES</u>					
52-605-3087 CITIZENS COMMUNICATION/EDUC	3,000.00	0.00	209.95	2,790.05	7.00
TOTAL SERVICES	3,000.00	0.00	209.95	2,790.05	7.00
<hr/>					
TOTAL POLICE DEPARTMENT	3,000.00	0.00	209.95	2,790.05	7.00
<hr/>					
TOTAL EXPENDITURES	5,000.00	0.00	419.90	4,580.10	8.40
<hr/>					
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	290.40	575.36 (	575.36)	0.00

CITY OF SHAVANO PARK
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2024

53 -LEOSE
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
NON-DEPARTMENTAL	<u>1,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,500.00</u>	<u>0.00</u>
TOTAL REVENUES	<u>1,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,500.00</u>	<u>0.00</u>
<u>EXPENDITURE SUMMARY</u>					
POLICE DEPARTMENT	<u>1,500.00</u>	<u>925.00</u>	<u>1,499.00</u>	<u>1.00</u>	<u>99.93</u>
TOTAL EXPENDITURES	<u>1,500.00</u>	<u>925.00</u>	<u>1,499.00</u>	<u>1.00</u>	<u>99.93</u>
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	(925.00)	(1,499.00)	1,499.00	0.00

53 -LEOSE
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>NON-DEPARTMENTAL</u>					
<u>POLICE/FIRE REVENUES</u>					
53-599-6020 LEOSE FUNDS	<u>1,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,500.00</u>	<u>0.00</u>
TOTAL POLICE/FIRE REVENUES	1,500.00	0.00	0.00	1,500.00	0.00
<u>TRANSFERS IN</u>					
TOTAL NON-DEPARTMENTAL	1,500.00	0.00	0.00	1,500.00	0.00
TOTAL REVENUES	<u>1,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,500.00</u>	<u>0.00</u>

CITY OF SHAVANO PARK
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2024

53 -LEOSE
 POLICE DEPARTMENT

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>SERVICES</u>					
53-605-3030 TRAINING/EDUCATION	1,500.00	925.00	1,499.00	1.00	99.93
TOTAL SERVICES	1,500.00	925.00	1,499.00	1.00	99.93
<hr/>					
TOTAL POLICE DEPARTMENT	1,500.00	925.00	1,499.00	1.00	99.93
<hr/>					
TOTAL EXPENDITURES	1,500.00	925.00	1,499.00	1.00	99.93
<hr/>					
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	(925.00)	(1,499.00)	1,499.00	0.00

58 -AMER RESCUE PLAN ACT FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
NON DEPARTMENTAL	<u>41,000.00</u>	<u>8,321.79</u>	<u>16,919.14</u>	<u>24,080.86</u>	<u>41.27</u>
TOTAL REVENUES	<u>41,000.00</u>	<u>8,321.79</u>	<u>16,919.14</u>	<u>24,080.86</u>	<u>41.27</u>
<u>EXPENDITURE SUMMARY</u>					
CITY ADMINISTRATION	20,900.00	957.60	8,391.28	12,508.72	40.15
FIRE DEPARTMENT	14,400.00	2,864.19	2,864.19	11,535.81	19.89
POLICE DEPARTMENT	4,500.00	4,500.00	4,500.00	0.00	100.00
DEVELOPMENT SERVICES	<u>1,200.00</u>	<u>0.00</u>	<u>1,163.67</u>	<u>36.33</u>	<u>96.97</u>
TOTAL EXPENDITURES	<u>41,000.00</u>	<u>8,321.79</u>	<u>16,919.14</u>	<u>24,080.86</u>	<u>41.27</u>

58 -AMER RESCUE PLAN ACT FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>NON DEPARTMENTAL</u>					
<u>MISC./GRANTS/INTEREST</u>					
58-599-7000 INTEREST INCOME	0.00	147.74	471.08 (	471.08)	0.00
58-599-7021 ARPA FEDERAL FUNDING	<u>41,000.00</u>	<u>8,174.05</u>	<u>16,448.06</u>	<u>24,551.94</u>	<u>40.12</u>
TOTAL MISC./GRANTS/INTEREST	41,000.00	8,321.79	16,919.14	24,080.86	41.27
TOTAL NON DEPARTMENTAL	41,000.00	8,321.79	16,919.14	24,080.86	41.27
TOTAL REVENUES	<u>41,000.00</u>	<u>8,321.79</u>	<u>16,919.14</u>	<u>24,080.86</u>	<u>41.27</u>

58 -AMER RESCUE PLAN ACT FUND
CITY COUNCIL

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CONTRACTUAL</u>	_____	_____	_____	_____	_____
<u>CAPITAL OUTLAY</u>	_____	_____	_____	_____	_____

58 -AMER RESCUE PLAN ACT FUND
 CITY ADMINISTRATION

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>SUPPLIES</u>					
58-601-2020 OFFICE SUPPLIES	<u>100.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>0.00</u>
TOTAL SUPPLIES	100.00	0.00	0.00	100.00	0.00
<u>SERVICES</u>					
<u>CONTRACTUAL</u>					
58-601-4075 COMPUTER SOFTWARE/MAINTENAN	<u>14,300.00</u>	<u>957.60</u>	<u>8,391.28</u>	<u>5,908.72</u>	<u>58.68</u>
TOTAL CONTRACTUAL	14,300.00	957.60	8,391.28	5,908.72	58.68
<u>CAPITAL OUTLAY</u>					
58-601-8030 CAPITAL - ELECTRONIC EQUIPM	<u>2,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,500.00</u>	<u>0.00</u>
58-601-8045 CAPITAL - COMPUTER EQUIPMEN	<u>4,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,000.00</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY	6,500.00	0.00	0.00	6,500.00	0.00
<u>INTERFUND TRANSFERS</u>					
TOTAL CITY ADMINISTRATION	20,900.00	957.60	8,391.28	12,508.72	40.15

58 -AMER RESCUE PLAN ACT FUND
PUBLIC WORKS/GOV. BLDG.

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>MAINTENANCE</u>	_____	_____	_____	_____	_____
<u>CAPITAL OUTLAY</u>	_____	_____	_____	_____	_____

58 -AMER RESCUE PLAN ACT FUND
FIRE DEPARTMENT

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>MAINTENANCE</u>					
<u>CAPITAL OUTLAY</u>					
58-604-8040 CAPITAL - FIRE EQUIPMENT	14,400.00	2,864.19	2,864.19	11,535.81	19.89
TOTAL CAPITAL OUTLAY	14,400.00	2,864.19	2,864.19	11,535.81	19.89
TOTAL FIRE DEPARTMENT	14,400.00	2,864.19	2,864.19	11,535.81	19.89

CITY OF SHAVANO PARK
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2024

58 -AMER RESCUE PLAN ACT FUND
POLICE DEPARTMENT

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CAPITAL OUTLAY</u>					
58-605-8030 POLICE EQUIPMENT	<u>4,500.00</u>	<u>4,500.00</u>	<u>4,500.00</u>	<u>0.00</u>	<u>100.00</u>
TOTAL CAPITAL OUTLAY	4,500.00	4,500.00	4,500.00	0.00	100.00
TOTAL POLICE DEPARTMENT	4,500.00	4,500.00	4,500.00	0.00	100.00

58 -AMER RESCUE PLAN ACT FUND
WATER DEPARTMENT

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CAPITAL OUTLAY</u>	_____	_____	_____	_____	_____
<u>INTERFUND TRANSFERS</u>	_____	_____	_____	_____	_____

CITY OF SHAVANO PARK
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2024

58 -AMER RESCUE PLAN ACT FUND
 DEVELOPMENT SERVICES

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>SERVICES</u>					
58-607-3020 ASSOCIATION DUES & PUBLICAT	1,200.00	0.00	1,163.67	36.33	96.97
TOTAL SERVICES	1,200.00	0.00	1,163.67	36.33	96.97
<u>CAPITAL OUTLAY</u>					
TOTAL DEVELOPMENT SERVICES	1,200.00	0.00	1,163.67	36.33	96.97
TOTAL EXPENDITURES	41,000.00	8,321.79	16,919.14	24,080.86	41.27
	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====

60 -STREET PROJECTS FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
NON-DEPARTMENTAL	<u>7,110,000.00</u>	<u>11,695.35</u>	<u>40,045.16</u>	<u>7,069,954.84</u>	<u>0.56</u>
TOTAL REVENUES	<u>7,110,000.00</u>	<u>11,695.35</u>	<u>40,045.16</u>	<u>7,069,954.84</u>	<u>0.56</u>
<u>EXPENDITURE SUMMARY</u>					
ADMINISTRATION	5,000.00	0.00	0.00	5,000.00	0.00
PUBLIC WORKS	<u>7,105,000.00</u>	<u>21,815.97</u>	<u>49,914.21</u>	<u>7,055,085.79</u>	<u>0.70</u>
TOTAL EXPENDITURES	<u>7,110,000.00</u>	<u>21,815.97</u>	<u>49,914.21</u>	<u>7,060,085.79</u>	<u>0.70</u>
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	(10,120.62)	(9,869.05)	9,869.05	0.00

60 -STREET PROJECTS FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>NON-DEPARTMENTAL</u>					
<u>MISC./GRANTS/INTEREST</u>					
60-599-7021 GRANTS	<u>4,000,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,000,000.00</u>	<u>0.00</u>
TOTAL MISC./GRANTS/INTEREST	4,000,000.00	0.00	0.00	4,000,000.00	0.00
<u>TRANSFERS IN</u>					
60-599-8010 INTEREST INCOME	0.00	11,887.50	40,237.31 (	40,237.31)	0.00
60-599-8011 UNREAL G/L ON INVESTMENTS	0.00 (	192.15) (	192.15)	192.15	0.00
60-599-8099 FUND BALANCE RESERVE	<u>3,110,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,110,000.00</u>	<u>0.00</u>
TOTAL TRANSFERS IN	3,110,000.00	11,695.35	40,045.16	3,069,954.84	1.29
TOTAL NON-DEPARTMENTAL	7,110,000.00	11,695.35	40,045.16	7,069,954.84	0.56
TOTAL REVENUES	<u>7,110,000.00</u>	<u>11,695.35</u>	<u>40,045.16</u>	<u>7,069,954.84</u>	<u>0.56</u>

CITY OF SHAVANO PARK
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2024

60 -STREET PROJECTS FUND
ADMINISTRATION

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>SERVICES</u>					
60-601-3056 CONSULTING SERVICES	5,000.00	0.00	0.00	5,000.00	0.00
TOTAL SERVICES	5,000.00	0.00	0.00	5,000.00	0.00
<u>INTERFUND TRANSFERS</u>					
TOTAL ADMINISTRATION	5,000.00	0.00	0.00	5,000.00	0.00

60 -STREET PROJECTS FUND
 PUBLIC WORKS

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>SERVICES</u>					
60-603-3012 ENGINEERING PHASE 1A	0.00	0.00	4,937.50 (	4,937.50)	0.00
60-603-3013 ENGINEERING PH 1B DEZAVALA	20,000.00	19,298.75	24,326.25 (	4,326.25)	121.63
60-603-3014 ENGINEERING PHASE 1C	25,000.00	0.00	0.00	25,000.00	0.00
60-603-3015 ENGINEERING PHASE 1D	<u>10,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>0.00</u>
TOTAL SERVICES	55,000.00	19,298.75	29,263.75	25,736.25	53.21
<u>CAPITAL OUTLAY</u>					
60-603-8085 CAPITAL - STREETS PHASE 1A	50,000.00	2,517.22	20,650.46	29,349.54	41.30
60-603-8090 CAPITAL - PH 1B DE ZAVALA	4,000,000.00	0.00	0.00	4,000,000.00	0.00
60-603-8092 CAPITAL - PHASE 1C	1,000,000.00	0.00	0.00	1,000,000.00	0.00
60-603-8095 CAPITAL - PHASE 1D	<u>2,000,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,000,000.00</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY	7,050,000.00	2,517.22	20,650.46	7,029,349.54	0.29
TOTAL PUBLIC WORKS	7,105,000.00	21,815.97	49,914.21	7,055,085.79	0.70
TOTAL EXPENDITURES	<u>7,110,000.00</u>	<u>21,815.97</u>	<u>49,914.21</u>	<u>7,060,085.79</u>	<u>0.70</u>
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	(10,120.62)	(9,869.05)	9,869.05	0.00

CITY OF SHAVANO PARK
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2024

62 -SHAVANO PARK 1604 PID
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
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REVENUE SUMMARY

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EXPENDITURE SUMMARY

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62 -SHAVANO PARK 1604 PID
ADMINISTRATION

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>SUPPLIES</u>	_____	_____	_____	_____	_____
<u>SERVICES</u>	_____	_____	_____	_____	_____
	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====

70 -CAPITAL REPLACEMENT FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
OTHER SOURCES	<u>291,459.00</u>	<u>7,847.70</u>	<u>25,924.69</u>	<u>265,534.31</u>	<u>8.89</u>
TOTAL REVENUES	<u>291,459.00</u>	<u>7,847.70</u>	<u>25,924.69</u>	<u>265,534.31</u>	<u>8.89</u>
<u>EXPENDITURE SUMMARY</u>					
ADMIN	15,000.00	0.00	0.00	15,000.00	0.00
PUBLIC WORKS	<u>204,063.00</u>	<u>0.00</u>	<u>0.00</u>	<u>204,063.00</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>219,063.00</u>	<u>0.00</u>	<u>0.00</u>	<u>219,063.00</u>	<u>0.00</u>
REVENUES OVER/ (UNDER) EXPENDITURES	72,396.00	7,847.70	25,924.69	46,471.31	35.81

70 -CAPITAL REPLACEMENT FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>OTHER SOURCES</u>					
<u>MISC./GRANTS/INTEREST</u>					
<u>TRANSFERS IN</u>					
70-599-8010 INTEREST INCOME	80,000.00	8,925.56	27,002.55	52,997.45	33.75
70-599-8011 UNREAL G/L ON INVESTMENTS	0.00	(1,077.86)	(1,077.86)	1,077.86	0.00
70-599-8020 TRF IN - GENERAL FUND	<u>211,459.00</u>	<u>0.00</u>	<u>0.00</u>	<u>211,459.00</u>	<u>0.00</u>
TOTAL TRANSFERS IN	291,459.00	7,847.70	25,924.69	265,534.31	8.89
TOTAL OTHER SOURCES	291,459.00	7,847.70	25,924.69	265,534.31	8.89
TOTAL REVENUES	<u>291,459.00</u>	<u>7,847.70</u>	<u>25,924.69</u>	<u>265,534.31</u>	<u>8.89</u>

70 -CAPITAL REPLACEMENT FUND
COUNCIL

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CONTRACTUAL</u>	_____	_____	_____	_____	_____
<u>CAPITAL OUTLAY</u>	_____	_____	_____	_____	_____

70 -CAPITAL REPLACEMENT FUND
ADMIN

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CAPITAL OUTLAY</u>					
70-601-8081 CAPITAL - BUILDING	15,000.00	0.00	0.00	15,000.00	0.00
TOTAL CAPITAL OUTLAY	15,000.00	0.00	0.00	15,000.00	0.00
<u>INTERFUND TRANSFERS</u>					
TOTAL ADMIN	15,000.00	0.00	0.00	15,000.00	0.00

70 -CAPITAL REPLACEMENT FUND
 PUBLIC WORKS

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CAPITAL OUTLAY</u>					
<u>INTERFUND TRANSFERS</u>					
70-603-9030 TRANSFER TO DEBT SERVICE	204,063.00	0.00	0.00	204,063.00	0.00
TOTAL INTERFUND TRANSFERS	204,063.00	0.00	0.00	204,063.00	0.00
TOTAL PUBLIC WORKS	204,063.00	0.00	0.00	204,063.00	0.00

70 -CAPITAL REPLACEMENT FUND
FIRE

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CAPITAL OUTLAY</u>	_____	_____	_____	_____	_____
<u>INTERFUND TRANSFERS</u>	_____	_____	_____	_____	_____
TOTAL EXPENDITURES	219,063.00	0.00	0.00	219,063.00	0.00
REVENUES OVER/(UNDER) EXPENDITURES	72,396.00	7,847.70	25,924.69	46,471.31	35.81

72 -WATER CAPITAL REPLACEMENT
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
NON-DEPARTMENTAL	<u>97,665.00</u>	<u>0.00</u>	<u>0.00</u>	<u>97,665.00</u>	<u>0.00</u>
TOTAL REVENUES	<u>97,665.00</u>	<u>0.00</u>	<u>0.00</u>	<u>97,665.00</u>	<u>0.00</u>
<u>EXPENDITURE SUMMARY</u>					
WATER DEPARTMENT	<u>75,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>75,000.00</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>75,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>75,000.00</u>	<u>0.00</u>
REVENUES OVER/ (UNDER) EXPENDITURES	22,665.00	0.00	0.00	22,665.00	0.00

72 -WATER CAPITAL REPLACEMENT
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 25.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>NON-DEPARTMENTAL</u>					
<u>MISC./GRANTS/INTEREST</u>					
<u>TRANSFERS IN</u>					
72-599-8020 TRANSFER FROM WATER FUND	97,665.00	0.00	0.00	97,665.00	0.00
TOTAL TRANSFERS IN	97,665.00	0.00	0.00	97,665.00	0.00
TOTAL NON-DEPARTMENTAL	97,665.00	0.00	0.00	97,665.00	0.00
TOTAL REVENUES	97,665.00	0.00	0.00	97,665.00	0.00

72 -WATER CAPITAL REPLACEMENT
WATER DEPARTMENT

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CAPITAL OUTLAY</u>					
<u>INTERFUND TRANSFERS</u>					
72-606-9020 TRANSFER TO WATER UTILITY	75,000.00	0.00	0.00	75,000.00	0.00
TOTAL INTERFUND TRANSFERS	75,000.00	0.00	0.00	75,000.00	0.00
TOTAL WATER DEPARTMENT	75,000.00	0.00	0.00	75,000.00	0.00

72 -WATER CAPITAL REPLACEMENT
DEBT SERVICE

% OF YEAR COMPLETED: 25.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CAPITAL OUTLAY</u>					
TOTAL EXPENDITURES	75,000.00	0.00	0.00	75,000.00	0.00
REVENUES OVER/(UNDER) EXPENDITURES	22,665.00	0.00	0.00	22,665.00	0.00

CITY COUNCIL STAFF SUMMARY

Meeting Date: January 27, 2025

Agenda item: 8.1

Prepared by: Brenda Morey

Reviewed by: Bill Hill

AGENDA ITEM DESCRIPTION:

Discussion / action – Accepting the FY 2024 Financial Statement Audit

Attachments for Reference:

- a) Auditors' Letter to Management
- b) FY 2024 Audited Financial Statements
- c) FY 2024 Revenue & Expenditures – Incode
- d) Auditors Presentation

BACKGROUND / HISTORY: ABIP, Certified Public Accountants, performed the audit fieldwork for the FY 2024 financial statements November 18-20, and 22, 2024, with three auditors, led by Selena Jones, CPA. This is their second year back as the City's auditors, as the firm had been our auditors for FY2012 – FY2016.

DISCUSSION: The City Manager and Finance Director reviewed the draft financial report and the Auditors' letter to Management received on January 13, 2025, with the final report received January 21, 2025. The report reflects an "unqualified opinion" meaning the financial statements fairly present the results of the City's operations, financial position and cash flows for the year ended September 30, 2024. The audit results did not detect any significant internal control issues; however, the audit is not designed to express an opinion on the City's internal controls.

Mike Del Toro, CPA, Partner, and Selena Jones, CPA, Senior Audit Manager, are presenting at the January 27, 2025 City Council meeting and are available for Council questions.

The September 30, 2024 General Fund Audited Total Fund Balance is \$2,944,740 (see numbered page 20 of 8.1b Audit Report, highlighted in yellow), an increase of \$80,246 from the prior year, mainly due to position vacancies in the Police and Fire Departments and department materials and services savings in Public Works.

Another item of note is on numbered pages 62 and 63 of 8.1b Audit Report – the City's TMRS pension plan is 92.08% funded as of the most recent plan audit, December 31, 2023 (see yellow highlights).

Note that the September 30, 2024 General Fund unassigned fund balance is approximately 43% of the FY 2025 General Fund budgeted expenditures, well within the parameters of the City's established fund balance policy. (\$6,867,024 FY2025 General Fund budgeted expenditures * 50% maximum

fund balance requirement = \$3,433,512 upper limit amount - \$2,940,020 9/30/2024 audited General Fund unassigned fund balance = \$493,492 balance short of 50%)

COURSES OF ACTION: Accept or reject the City of Shavano Park's FY 2024 Audited Financial Statements and Auditors' Letter to Management.

FINANCIAL IMPACT: Fees per the contract were budgeted at \$19,400 and the City has been invoiced the full contract amount.

MOTION REQUESTED: Accept the City of Shavano Park's FY 2024 Audited Financial Statements and Auditor's Letter to Management.

To the Honorable Mayor and
Members of the City Council
City of Shavano Park, Texas

We have audited the financial statements of the governmental activities, business-type, each major fund, and the aggregate remaining fund information of the City of Shavano Park, Texas (the City) for the year ended September 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 30, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2024. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements include the net pension liability, deferred inflows and outflows related to the Texas Municipal Retirement System (TMRS), other postemployment benefits (OPEB) liability, deferred inflows and outflows related to the Texas Municipal Retirement System – supplemental death benefit fund, fair value of investments, depreciation on capital assets, amortization of bond premiums and loss on refundings, and the allowance for uncollectible tax receivable. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no adjustments noted during the audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 27, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to Management's Discussion and Analysis, budgetary comparison information, schedule of changes in net pension liability and related ratios, schedule of contributions, schedule of changes in other postemployment benefits (OPEB) liability and related ratios and the notes to the required supplementary information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual nonmajor fund financial statements and comparative schedules which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Other Comment

Public Funds Investment Act

The Public Funds Investment Act (the Act) requires that we include, as part of our audit, procedures to determine if the City complied with the provisions of the Act. We found, as a result of our tests, that the City complied, in all material respects, with the provisions of the Act.

Restriction on Use

This information is intended solely for the use of the City Council and management of the City of Shavano Park, Texas and is not intended to be, and should not be, used by anyone other than these specified parties.

We would like to take this opportunity to acknowledge the courtesy and assistance extended to us by the personnel of the City of Shavano Park, Texas during the course of our audit.

ABIP, PC

San Antonio, Texas
January 27, 2025

CITY OF SHAVANO PARK, TEXAS

ANNUAL FINANCIAL REPORT
YEAR ENDED SEPTEMBER 30, 2024



CLIENT **FOCUSED.** RELATIONSHIP **DRIVEN.**



CITY OF SHAVANO PARK, TX

CITY OF SHAVANO PARK, TEXAS

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CITY OF SHAVANO PARK, TEXAS

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CITY OF SHAVANO PARK, TEXAS

PRINCIPAL OFFICERS

For the year ended September 30, 2024

CITY OFFICIALS

MAYOR

BOB WERNER

MAYOR PRO TEM

KONRAD KUYKENDALL

CITY ALDERMAN

PETE MILLER

MAGGI KAUTZ

ALBERT ALEMAN

LEE POWERS

CITY MANAGER

BILL HILL



CITY OF SHAVANO PARK, TX

FINANCIAL SECTION



CITY OF SHAVANO PARK, TX

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and
Members of the City Council
City of Shavano Park, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Shavano Park, Texas (the "City") as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of September 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and schedules of changes and contributions for net pension liability and total other postemployment benefit liability as referred to in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements.

We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The supplementary information (as identified in the table of contents) is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects in relation to the basic financial statements as a whole.

ABIP, PC

San Antonio, Texas
January 27, 2025



CITY OF SHAVANO PARK, TX

CITY OF SHAVANO PARK, TEXAS

MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A)

For the year ended September 30, 2024

This section of the City of Shavano Park’s annual financial report presents our discussion and analysis of the City’s financial performance during the fiscal year ended September 30, 2024. Please read it in conjunction with the City’s financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The City’s total combined net position was \$19.1 million at September 30, 2024, an increase of \$1.6 million.
- The City’s governmental expenses were \$1.2 million less than the \$8.4 million generated in general and program revenues for governmental activities. The total cost of the City’s governmental programs increased 6.8% from the prior year.
- The City’s business-type expenses were \$404 thousand less than the \$1.5 million generated in charges for services and other revenues. The total cost of the City’s business-type activities increased by 4.6% from the prior year.
- The General Fund reported a fund balance this year of \$2.9 million.

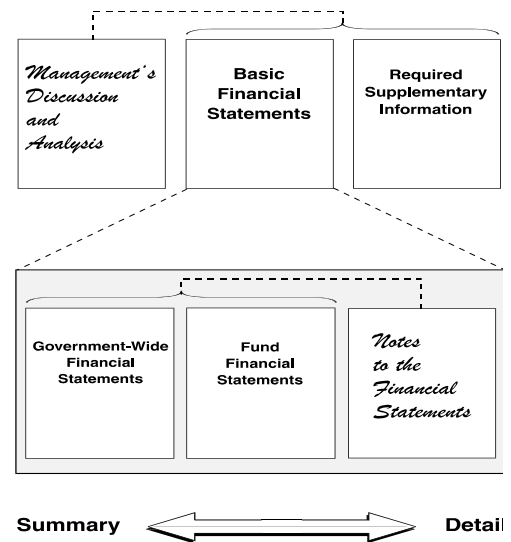
OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts – *management’s discussion and analysis* (this section), the *basic financial statements*, and *required supplementary information*.

The basic financial statements include two kinds of statements that present different views of the City:

- *Government-wide financial statements* (1) provide both *long-term* and *short-term* information about the City’s overall financial status.
- *Fund financial statements* (2) focus on *individual parts* of the government, reporting the City’s operations in more detail than the government-wide statements. These include:
 - The *governmental funds* statements which tell how *general government services* were financed in the *short-term* as well as what remains for future spending.
 - *Proprietary fund* statements offer *short* and *long-term* financial information about the activities the government operates *like businesses*.

Figure A-1, Required Components of the District’s Annual Financial Report



The financial statements also include notes (3) that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and related to one another.

Figure A-2, Major Features of the City's Government-Wide and Fund Financial Statements			
Type of Statements	Fund Statements		
	Government-Wide	Governmental Funds	Proprietary Funds
<i>Scope</i>	Entire City's government (except fiduciary funds) and the City's component units	The activities of the City that are not proprietary or fiduciary	Activities the City operates similar to private businesses: water utility
<i>Required financial statements</i>	● Statement of net position	● Balance sheet	● Statement of net position
	● Statement of activities	● Statement of revenues, expenditures and changes in fund balances	● Statement of revenues, expenses and changes in net position ● Statement of cash flows
<i>Accounting basis and measurement focus</i>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
<i>Type of asset/liability information</i>	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, and short-term and long-term
<i>Type of inflow/outflow information</i>	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid

Figure A-2 summarizes the major features of the City's financial statements, including the portion of the City government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structures and contents of each of the statements.

Government-Wide Statements

The government-wide statements report information about the City as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the City's net position and how they have changed. Net position, the difference between the City's assets and liabilities, is one way to measure the City's health or *position*.

- Over time, increases or decreases in the City's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the City, one needs to consider additional non-financial factors such as changes in the City's tax base.
- The government-wide financial statements of the City include the governmental activities. Most of the City's basic services are included here, such as general administration, police, and fire. Property, franchise and sales taxes finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the City’s most significant *funds* – not the City as a whole. Funds are accounting devices that the City uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law and by bond covenants.
- The City Council establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

The City has the following kinds of funds.

- *Governmental funds* – Most of the City’s basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the City’s programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information on the subsequent page, which explains the relationship (or differences) between them.
- *Proprietary funds* – Services for which the City charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long-term and short-term financial information.

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

The City’s combined net position was \$19,110,309 at September 30, 2024 (see Table A-1).

TABLE A-1
CITY’S NET POSITION

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Assets:						
Current assets	\$ 10,567,612	\$ 16,035,670	\$ 2,420,833	\$ 2,238,358	\$ 12,988,445	\$ 18,274,028
Capital assets	15,531,269	9,460,253	5,513,182	5,568,481	21,044,451	15,028,734
Total assets	<u>26,098,881</u>	<u>25,495,923</u>	<u>7,934,015</u>	<u>7,806,839</u>	<u>34,032,896</u>	<u>33,302,762</u>
Deferred outflows of resources	<u>1,444,431</u>	<u>1,121,189</u>	<u>167,881</u>	<u>192,448</u>	<u>1,612,312</u>	<u>1,313,637</u>
Liabilities:						
Current liabilities	1,747,066	1,626,524	124,735	203,615	1,871,801	1,830,139
Long-term liabilities	<u>11,475,794</u>	<u>12,447,140</u>	<u>2,151,452</u>	<u>2,336,879</u>	<u>13,627,246</u>	<u>14,784,019</u>
Total liabilities	<u>13,222,860</u>	<u>14,073,664</u>	<u>2,276,187</u>	<u>2,540,494</u>	<u>15,499,047</u>	<u>16,614,158</u>
Deferred inflows of resources	<u>909,454</u>	<u>383,763</u>	<u>126,396</u>	<u>147,181</u>	<u>1,035,850</u>	<u>530,944</u>
Net position:						
Net investment in capital assets	8,448,641	7,366,932	3,428,225	3,396,804	11,876,866	10,763,736
Restricted	941,917	1,155,941	-	-	941,917	1,155,941
Unrestricted	<u>4,020,440</u>	<u>3,636,812</u>	<u>2,271,088</u>	<u>1,914,808</u>	<u>6,291,528</u>	<u>5,551,620</u>
Total net position	<u>\$ 13,410,998</u>	<u>\$ 12,159,685</u>	<u>\$ 5,699,313</u>	<u>\$ 5,311,612</u>	<u>\$ 19,110,311</u>	<u>\$ 17,471,297</u>

Governmental Activities

- Property tax rates increased by 3.4% from the prior year's rates combined with increasing valuations provided additional property tax revenues of \$515,338.
- Governmental expenses increased 6.8%. The City also conducted a salary study in the previous year, which resulted in compensation increases including a minimum 5% cost of living adjustment to remain competitive with comparable municipalities. The City Council approved an additional market increase of 3.6% for the fire department and 2.1% increase for the police department. Eligible employees were advanced a step on the City's pay plan.

Business-Type Activities

- Utility revenues decreased by \$361,754 due to a \$216 thousand decrease in the ARPA grant from Bexar County for the current year.
- Expenses increased 4.6% as the City concluded water system maintenance in the current year.

TABLE A-2
CHANGES IN CITY'S NET POSITION

	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Program Revenues:						
Charges for services	\$ 784,375	\$ 748,544	\$ 1,104,647	\$ 1,309,974	\$ 1,889,022	\$ 2,058,518
Grants	326,199	327,768	266,980	483,020	593,179	810,788
General revenues:						
Taxes	6,505,465	5,927,507	-	-	6,505,465	5,927,507
Interest earnings	704,167	528,550	91,970	53,261	796,137	581,811
Miscellaneous	117,771	246,054	6,289	(14,615)	124,060	231,439
Total revenues	<u>8,437,977</u>	<u>7,778,423</u>	<u>1,469,886</u>	<u>1,831,640</u>	<u>9,907,863</u>	<u>9,610,063</u>
Program Expenses:						
Council	44,272	58,249	-	-	44,272	58,249
General administration	1,403,579	1,241,655	-	-	1,403,579	1,241,655
Public improvement district	18,091	-	-	-	18,091	-
Municipal court	100,101	101,734	-	-	100,101	101,734
Public works	602,839	586,513	-	-	602,839	586,513
Fire	2,201,789	2,167,651	-	-	2,201,789	2,167,651
Police	2,349,349	2,099,374	-	-	2,349,349	2,099,374
Development services	90,703	90,366	-	-	90,703	90,366
Water utility	-	-	1,065,622	1,018,892	1,065,622	1,018,892
Interest on debt	392,504	398,109	-	-	392,504	398,109
Total expenses	<u>7,203,227</u>	<u>6,743,651</u>	<u>1,065,622</u>	<u>1,018,892</u>	<u>8,268,849</u>	<u>7,762,543</u>
Increase (decrease) in net position before transfers	1,234,750	1,034,772	404,264	812,748	1,639,014	1,847,520
Transfers	16,563	22,050	(16,563)	(22,050)	-	-
Change in net position	1,251,313	1,056,822	387,701	790,698	1,639,014	1,847,520
Net position - beginning	<u>12,159,685</u>	<u>11,102,863</u>	<u>5,311,612</u>	<u>4,520,914</u>	<u>17,471,297</u>	<u>15,623,777</u>
Net position - ending	<u>\$ 13,410,998</u>	<u>\$ 12,159,685</u>	<u>\$ 5,699,313</u>	<u>\$ 5,311,612</u>	<u>\$ 19,110,311</u>	<u>\$ 17,471,297</u>

Table A-3 presents the cost of each of the City’s largest functions, as well as each function’s net cost (total cost less fees generated by the activities and intergovernmental aid). The net cost reflects what was funded by local tax dollars. The cost of all governmental activities this year was \$7.2 million. Taxpayers paid for 65% of these activities through property taxes of \$4.9 million.

TABLE A-3
NET COST OF SELECTED CITY FUNCTIONS

	Total Cost of Services		Percentage Change	Net Cost of Services		Percentage Change
	2024	2023		2024	2023	
Council	\$ 44,272	\$ 58,249	-24.0%	\$ 44,272	\$ 58,249	-24.0%
General administration	1,403,579	1,241,655	13.0%	831,781	922,144	-9.8%
Public improvement district	18,091	-		-	-	
Municipal court	100,101	101,734	-1.6%	(77,362)	(37,930)	104.0%
Public works	602,839	586,513	2.8%	597,278	240,578	148.3%
Fire	2,201,789	2,167,651	1.6%	1,909,306	1,915,791	-0.3%
Police	2,349,349	2,099,374	11.9%	2,306,171	2,080,032	10.9%
Development services	90,703	90,366	0.4%	88,703	90,366	-1.8%
Water utility	1,065,622	1,018,892	4.6%	(306,005)	(774,102)	-60.5%

FINANCIAL ANALYSIS OF THE CITY’S FUNDS

- The General Fund increased its fund balance by \$80 thousand to \$2.9 million as of September 30, 2024
- The City spent \$5.9 million of the 2022 Street Bond funds on capital outlay during the year. The ending fund balance for the fund was \$2.8 million at September 30, 2024.
- The ending fund balance for the Debt Fund was \$182 thousand at September 30, 2024.
- The City spent \$261 thousand of the Capital Replacement funds on capital outlay during the year. The ending fund balance for the fund was \$2.26 million at September 30, 2024.
- The Propriety Fund increased its fund balance by \$388 thousand to \$5.7 million as of September 30, 2024.

Budgetary Highlights

- General Fund revenues were under the final budget by \$90 thousand and expenditures were under budget by \$157 thousand. Both variances were less than 10%.
- The City transferred \$323 thousand to the Capital Replacement Fund and \$472 thousand to the Debt Service Fund.
- The General Fund’s fund balance increased by \$80 thousand more than anticipated from the original adopted budget.

CAPITAL ASSETS

As of September 30, 2024, the City had invested \$32 million in a broad range of capital assets, including land, equipment, buildings, and vehicles. Significant additions in 2024 include street improvements as part of the 2022 bond issue (see Table A-4). More detailed information about the City’s capital assets is presented in the notes to the financial statements.

TABLE A-4
CITY’S CAPITAL ASSETS

	Governmental Activities		Business-Type Activities		Total		Percentage Change
	2024	2023	2024	2023	2024	2023	
Land	\$ 439,861	\$ 111,687	\$ 30,146	\$ 30,146	\$ 470,007	\$ 141,833	231.4%
Water rights	-	-	368,927	368,927	368,927	368,927	0.0%
Buildings and improvements	4,790,799	4,713,619	102,176	102,176	4,892,975	4,815,795	1.6%
Infrastructure	3,843,075	3,843,075	8,720,918	7,777,849	12,563,993	11,620,924	8.1%
Equipment	5,270,703	5,132,845	304,047	274,469	5,574,750	5,407,314	3.1%
Construction in progress	8,080,318	2,160,605	-	949,522	8,080,318	3,110,127	159.8%
Totals at historical cost	22,424,756	15,961,831	9,526,214	9,503,089	31,950,970	25,464,920	25.5%
Accumulated depreciation	(6,893,487)	(6,501,578)	(4,013,032)	(3,934,608)	(10,906,519)	(10,436,186)	4.5%
Net capital assets	\$ 15,531,269	\$ 9,460,253	\$ 5,513,182	\$ 5,568,481	\$ 21,044,451	\$ 15,028,734	40.0%

LONG TERM DEBT

The City had debt as summarized in Table A-5. Additional information about the City’s debt is presented in the notes to the financial statements.

TABLE A-5
CITY’S LONG-TERM DEBT

	Governmental Activities		Business-Type Activities		Total		Percentage Change
	2024	2023	2024	2023	2024	2023	
Bonds and notes payable	\$ 10,218,227	\$ 10,901,874	\$ 2,084,957	\$ 2,242,232	\$ 12,303,184	\$ 13,144,106	-6.40%

ECONOMIC FACTORS AND NEXT YEAR’S BUDGETS AND RATES

The City increased the tax rate \$.005/\$100 of valuation and directed the increase to the Debt Service Fund for the 2022 bonds. The City intends to use street maintenance sales taxes and amounts allocated for streets from the Capital Replacement Fund to help offset the debt service for the new bonds.

The maintenance and operations portion of the tax rate increased slightly. New properties added to the tax rolls and increases in valuations are expected to generate an additional \$79,566 of tax revenue for the General Fund. The General Fund expenditures are budgeted to increase approximately 6.2% for cost of living and market value adjustments and increased employee health insurance costs. Other operational expenditures are largely consistent with previous years.

Construction for street improvements from the 2022 bond series began in 2023, with Phase 1a expected to be completed by the end of fiscal year 2025. Water operations are expected to be similar to the prior year.

CONTACTING THE CITY’S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the City’s finances and to show the City’s accountability for the money it receives. If you have questions about this report or need additional financial information, contact the City Manager at 900 Saddletree Court, Shavano Park, Texas 78231.

BASIC FINANCIAL STATEMENTS

The basic financial statements include integrated sets of financial statements as required by the Government Accounting Standards Board (GASB).

The sets of statements include:

- Government–Wide Financial Statements
- Fund Financial Statements:
 - Governmental Funds
 - Proprietary Funds

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

CITY OF SHAVANO PARK, TEXAS

STATEMENT OF NET POSITION

September 30, 2024

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets:			
Cash and cash equivalents	\$ 5,395,336	\$ 1,483,349	\$ 6,878,685
Investments	4,686,200	300,600	4,986,800
Receivables (net of allowances for uncollectibles):			
Ad valorem taxes	30,852	-	30,852
Leases	27,334	74,457	101,791
Other	384,349	378,721	763,070
Prepaid expenses	8,375	5,075	13,450
Inventory	-	213,797	213,797
Internal balances	35,166	(35,166)	-
Capital assets (net)	15,531,269	5,513,182	21,044,451
Total assets	26,098,881	7,934,015	34,032,896
Deferred outflows of resources:			
Deferred outflow related to loss on debt refundings	5,910	61,636	67,546
Deferred outflow related to TMRS pension	1,406,812	104,164	1,510,976
Deferred outflow related to TMRS OPEB	31,709	2,081	33,790
Total deferred outflows of resources	1,444,431	167,881	1,612,312
 Total assets and deferred outflows of resources	\$ 27,543,312	\$ 8,101,896	\$ 35,645,208

The accompanying notes are an integral part of these financial statements.

CITY OF SHAVANO PARK, TEXAS

STATEMENT OF NET POSITION

September 30, 2024

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Liabilities:			
Accounts payable	\$ 1,247,902	\$ 82,623	\$ 1,330,525
Accrued wages	99,239	4,264	103,503
Accrued compensated absences	307,199	12,396	319,595
Accrued interest	54,940	8,822	63,762
Deposits and unearned revenue	37,786	16,630	54,416
Long-term liabilities:			
Due within one year	613,024	156,140	769,164
Due in more than one year	9,676,844	1,928,817	11,605,661
Net pension liability	1,053,603	58,942	1,112,545
Total OPEB liability	<u>132,323</u>	<u>7,553</u>	<u>139,876</u>
Total liabilities	<u>13,222,860</u>	<u>2,276,187</u>	<u>15,499,047</u>
Deferred inflows of resources:			
Deferred inflow related to TMRS pension	824,925	57,745	882,670
Deferred inflow related to TMRS OPEB	59,523	4,520	64,043
Deferred lease inflows	<u>25,006</u>	<u>64,131</u>	<u>89,137</u>
Total deferred inflows of resources	<u>909,454</u>	<u>126,396</u>	<u>1,035,850</u>
Net position:			
Net investment in capital assets	8,448,641	3,428,225	11,876,866
Restricted for:			
Debt service	182,730	-	182,730
Police department	381,874	-	381,874
Municipal court	75,492	-	75,492
Street maintenance	151,441	-	151,441
PEG funds and other	150,380	-	150,380
Unrestricted	<u>4,020,440</u>	<u>2,271,088</u>	<u>6,291,528</u>
Total net position	<u>13,410,998</u>	<u>5,699,313</u>	<u>19,110,311</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 27,543,312</u>	<u>\$ 8,101,896</u>	<u>\$ 35,645,208</u>

The accompanying notes are an integral part of these financial statements.

CITY OF SHAVANO PARK, TEXAS

STATEMENT OF ACTIVITIES

For the year ended September 30, 2024

Functions / Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
Council	\$ 44,272	\$ -	\$ -	\$ -
General administration	1,403,579	373,689	198,109	-
Public improvement district	18,091	18,091	-	-
Municipal court	100,101	177,463	-	-
Public works	602,839	-	5,561	-
Fire	2,201,789	213,132	79,351	-
Police	2,349,349	-	43,178	-
Development services	90,703	2,000	-	-
Interest on long-term debt	392,504	-	-	-
Total government activities	<u>7,203,227</u>	<u>784,375</u>	<u>326,199</u>	<u>-</u>
Business-type activities:				
Water utility	<u>1,065,622</u>	<u>1,104,647</u>	<u>266,980</u>	<u>-</u>
Total business-type activities	<u>1,065,622</u>	<u>1,104,647</u>	<u>266,980</u>	<u>-</u>
Total primary government	<u>\$ 8,268,849</u>	<u>\$ 1,889,022</u>	<u>\$ 593,179</u>	<u>\$ -</u>

General revenues:

Taxes:

 Ad valorem taxes

 Sales taxes

 Other taxes

Interest and investment earnings

Transfers

Miscellaneous

 Total general revenues

 Change in net position

Net position - beginning of year

Net position - end of year

The accompanying notes are an integral part of these financial statements.

Net (Expense) Revenue and Changes in Net Position

Primary Government

Governmental Activities	Business-Type Activities	Total
\$ (44,272)	\$ -	\$ (44,272)
(831,781)	-	(831,781)
77,362	-	77,362
(597,278)	-	(597,278)
(1,909,306)	-	(1,909,306)
(2,306,171)	-	(2,306,171)
(88,703)	-	(88,703)
(392,504)	-	(392,504)
<u>(6,092,653)</u>	<u>-</u>	<u>(6,092,653)</u>
-	306,005	306,005
-	306,005	306,005
<u>(6,092,653)</u>	<u>306,005</u>	<u>(5,786,648)</u>
4,909,653	-	4,909,653
1,075,192	-	1,075,192
520,620	-	520,620
704,167	91,970	796,137
16,563	(16,563)	-
117,771	6,289	124,060
<u>7,343,966</u>	<u>81,696</u>	<u>6,505,465</u>
1,251,313	387,701	1,639,014
<u>12,159,685</u>	<u>5,311,612</u>	<u>17,471,297</u>
<u>\$ 13,410,998</u>	<u>\$ 5,699,313</u>	<u>\$ 19,110,311</u>

CITY OF SHAVANO PARK, TEXAS

BALANCE SHEET – GOVERNMENTAL FUNDS

September 30, 2024

	<u>General Fund</u>	<u>2022 Street Bond</u>	<u>Debt Service</u>	<u>Capital Replacement</u>
Assets:				
Cash and cash equivalents	\$ 724,603	\$ 2,844,373	\$ 179,054	\$ 1,060,133
Investments	2,492,300	998,200	-	1,195,700
Receivables (net of allowances for uncollectibles):				
Property taxes	28,580	-	2,272	-
Lease receivable	27,334	-	-	-
Other receivables	301,340	-	-	3,376
Prepaid items	4,720	-	-	-
Due from other funds	58,515	-	3,676	-
Total assets	<u><u>\$ 3,637,392</u></u>	<u><u>\$ 3,842,573</u></u>	<u><u>\$ 185,002</u></u>	<u><u>\$ 2,259,209</u></u>
Liabilities:				
Accounts payable	\$ 177,236	\$ 1,006,168	\$ -	\$ -
Accrued wages	99,239	-	-	-
Due to other funds	330,875	17,930	-	-
Unearned grant revenue	-	-	-	-
Total liabilities	<u><u>607,350</u></u>	<u><u>1,024,098</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
Deferred inflows of resources:				
Unavailable property tax revenue	28,580	-	2,272	-
Unavailable EMS revenue	31,716	-	-	-
Deferred lease inflows	25,006	-	-	-
Total deferred inflows of resources	<u><u>85,302</u></u>	<u><u>-</u></u>	<u><u>2,272</u></u>	<u><u>-</u></u>
Fund balances:				
Nonspendable:				
Prepaid items	4,720	-	-	-
Restricted for:				
Debt service	-	-	182,730	-
Police department	-	-	-	-
Municipal court	-	-	-	-
Street maintenance	-	2,818,475	-	-
PEG funds	-	-	-	-
American Rescue Plan	-	-	-	-
Committed for:				
Oak wilt	-	-	-	-
Replacement of capital assets	-	-	-	2,259,209
Unassigned	2,940,020	-	-	-
Total fund balances	<u><u>2,944,740</u></u>	<u><u>2,818,475</u></u>	<u><u>182,730</u></u>	<u><u>2,259,209</u></u>
Total liabilities, deferred inflows of resources, and fund balances	<u><u>\$ 3,637,392</u></u>	<u><u>\$ 3,842,573</u></u>	<u><u>\$ 185,002</u></u>	<u><u>\$ 2,259,209</u></u>

The accompanying notes are an integral part of these financial statements.

Other Nonmajor Funds	Total Governmental Funds
\$ 587,173	\$ 5,395,336
-	4,686,200
-	30,852
-	27,334
79,633	384,349
3,655	8,375
327,201	389,392
<u>\$ 997,662</u>	<u>\$ 10,921,838</u>
\$ 64,498	\$ 1,247,902
-	99,239
5,419	354,224
37,786	37,786
<u>107,703</u>	<u>1,739,151</u>
-	30,852
-	31,716
-	<u>25,006</u>
<u>-</u>	<u>87,574</u>
3,655	8,375
-	182,730
381,874	381,874
75,492	75,492
151,441	2,969,916
150,375	150,375
5	5
127,117	127,117
-	2,259,209
-	2,940,020
<u>889,959</u>	<u>9,095,113</u>
<u>\$ 997,662</u>	<u>\$ 10,921,838</u>

CITY OF SHAVANO PARK, TEXAS

**RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION**

September 30, 2024

TOTAL FUND BALANCES – TOTAL GOVERNMENTAL FUNDS \$ 9,095,113

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 15,531,269

Unavailable property tax revenue and EMS revenue represents amounts earned, but not available and are deferred in the funds. 62,568

Accrued interest is not due and payable in the current period and, therefore, not reported in the funds. (54,940)

Deferred loss on refunding are not due and payable in the current period and, therefore, not reported in the funds. 5,908

Accrued compensated absences are not due and payable in the current period and, therefore, not reported in the funds. (307,199)

Long-term debt, including capital leases and SBITA's, are not due and payable in the current period and, therefore, not reported in the funds. (10,289,868)

Net pension liabilities (and related deferred outflows of resources) do not consume current financial resources and are not reported in the funds.

Net pension liability	\$ (1,053,603)	
Pension related deferred outflows	1,406,812	
Pension related deferred inflows	<u>(824,925)</u>	(471,716)

Net other postemployment benefit liabilities (and related deferred outflows of resources) do not consume current financial resources and are not reported in the funds.

Total OPEB liability	(132,323)	
OPEB related deferred outflows	31,709	
OPEB related deferred inflows	<u>(59,523)</u>	<u>(160,137)</u>

NET POSITION OF GOVERNMENTAL ACTIVITIES -
STATEMENT OF NET POSITION

\$ 13,410,998

The accompanying notes are an integral part of these financial statements.



CITY OF SHAVANO PARK, TX

CITY OF SHAVANO PARK, TEXAS

**STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS**

For the year ended September 30, 2024

	General Fund	2022 Street Bond	Debt Service
Revenues:			
Ad valorem taxes	\$ 4,388,755	\$ -	\$ 516,099
Sales taxes	716,941	-	-
Mixed beverage tax	24,617	-	-
Franchise fees	480,578	-	-
Development fees	2,000	-	-
Licenses and permits	361,579	-	-
Police and fire	221,443	-	-
Fines and penalties	162,777	-	-
Interest income	224,138	335,266	11,544
Grants and donations	13,380	-	-
Miscellaneous	85,384	25,362	-
Total revenues	<u>6,681,592</u>	<u>360,628</u>	<u>527,643</u>
Expenditures:			
Current:			
Council	44,272	-	-
General administration	1,195,212	-	-
Public improvement district	-	-	-
Municipal court	102,745	-	-
Public works	547,236	-	-
Fire	2,044,387	-	-
Police	2,218,810	-	-
Development services	90,703	-	-
Capital outlay	46,094	5,933,794	-
Debt service:			
Principal	8,802	-	512,445
Interest	554	-	448,237
Total expenditures	<u>6,298,815</u>	<u>5,933,794</u>	<u>960,682</u>
Excess (deficiency) of revenues over (under) expenditures	<u>382,777</u>	<u>(5,573,166)</u>	<u>(433,039)</u>
Other financing sources (uses):			
Sale of City assets	10,611	-	-
Transfers in	38,942	-	471,904
Transfers out	(352,084)	-	-
Total other financing sources (uses)	<u>(302,531)</u>	<u>-</u>	<u>471,904</u>
Net change in fund balances	80,246	(5,573,166)	38,865
Fund balances at beginning of year	<u>2,864,494</u>	<u>8,391,641</u>	<u>143,865</u>
Fund balances at end of year	<u>\$ 2,944,740</u>	<u>\$ 2,818,475</u>	<u>\$ 182,730</u>

The accompanying notes are an integral part of these financial statements.

Capital Replacement	Total Nonmajor Funds	Total Governmental Funds
\$ -	\$ -	\$ 4,904,854
-	358,251	1,075,192
-	-	24,617
-	15,424	496,002
-	18,091	20,091
-	12,110	373,689
-	-	221,443
-	14,686	177,463
104,766	28,453	704,167
-	309,819	323,199
-	<u>7,621</u>	<u>118,367</u>
<u>104,766</u>	<u>764,455</u>	<u>8,439,084</u>
-	-	44,272
-	36,060	1,231,272
-	18,091	18,091
-	-	102,745
-	1,950	549,186
-	20,925	2,065,312
-	41,064	2,259,874
-	-	90,703
261,206	395,224	6,636,318
-	29,052	550,299
-	<u>438</u>	<u>449,229</u>
<u>261,206</u>	<u>542,804</u>	<u>13,997,301</u>
<u>(156,440)</u>	<u>221,651</u>	<u>(5,558,217)</u>
-	-	10,611
323,144	-	833,990
-	<u>(465,343)</u>	<u>(817,427)</u>
<u>323,144</u>	<u>(465,343)</u>	<u>27,174</u>
166,704	(243,692)	(5,531,043)
<u>2,092,505</u>	<u>1,133,651</u>	<u>14,626,156</u>
<u>\$ 2,259,209</u>	<u>\$ 889,959</u>	<u>\$ 9,095,113</u>

CITY OF SHAVANO PARK, TEXAS

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES**

For the year ended September 30, 2024

NET CHANGE IN FUND BALANCES – TOTAL GOVERNMENTAL FUNDS \$ (5,531,043)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeds depreciation.

Capital outlay	\$ 6,636,318	
Depreciation	<u>(565,302)</u>	6,071,016

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (11,718)

Governmental funds report contributions to employee pensions and other postemployment benefits as expenditures. However, in the statement of activities, the cost of these plans are recorded based on the actuarially determined cost of the plan. This is the amount that contributions exceeded (fell short of) the actuarially determined plan expenses.

Pension Plan	138,293	
OPEB Plan	<u>(2,301)</u>	135,992

The issuance of long-term debt (e.g. bonds and capital leases) provides current financial resources to the governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transactions, however, has any effect on net position. The amount is the net effect of these differences in the treatment of long-term debt and related items.

Premiums on debt issuance	61,707	
Principal payments	<u>550,299</u>	612,006

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Change in compensated absences	(19,958)	
Change in deferred loss on refunding	(6,383)	
Change in accrued interest	<u>1,401</u>	<u>(24,940)</u>

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 1,251,313

The accompanying notes are an integral part of these financial statements.

CITY OF SHAVANO PARK, TEXAS

STATEMENT OF NET POSITION – PROPRIETARY FUNDS

September 30, 2024

Assets:	
Current assets:	
Cash and cash equivalents	\$ 1,483,349
Investments	300,600
Receivables (net of allowances for uncollectibles)	377,676
Lease receivable	74,457
Other receivable	1,045
Prepaid expenses	5,075
Inventory	<u>213,797</u>
Total current assets	2,455,999
Property and equipment (net)	<u>5,513,182</u>
Total assets	<u>7,969,181</u>
Deferred outflows of resources:	
Deferred loss on debt refundings	61,636
Pension related deferred outflows	104,164
Pension OPEB deferred outflows	<u>2,081</u>
Total deferred outflows of resources	<u>167,881</u>
Liabilities:	
Current liabilities:	
Accounts payable	82,623
Accrued wages	4,264
Accrued compensated absences	12,396
Accrued interest	8,822
Deposits and unearned revenue	16,630
Due to other funds	35,166
Current portion of long-term debt	<u>156,140</u>
Total current liabilities	<u>316,041</u>
Long-term liabilities:	
Long-term debt (net of current portion)	1,928,817
Total OPEB liability	7,553
Net pension liability	<u>58,942</u>
Total long-term liabilities	<u>1,995,312</u>
Total liabilities	<u>2,311,353</u>
Deferred inflows of resources:	
Pension related deferred inflows	57,745
OPEB deferred inflows	4,520
Lease inflows	<u>64,131</u>
Total deferred inflows of resources	<u>126,396</u>
Net position:	
Net investment in capital assets	3,428,225
Unassigned	<u>2,271,088</u>
Total net position	<u>\$ 5,699,313</u>

The accompanying notes are an integral part of these financial statements.

CITY OF SHAVANO PARK, TEXAS

**STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION - PROPRIETARY FUNDS**

For the year ended September 30, 2024

Operating revenues:	
Water service	\$ 1,062,457
Miscellaneous charges	<u>42,190</u>
Total operating revenues	<u>1,104,647</u>
Operating expenses:	
Personnel	391,826
Materials and supplies	26,096
Services	131,059
Water lease	23,250
Maintenance	179,300
Other	2,500
Depreciation	<u>242,176</u>
Total operating expenses	<u>996,207</u>
Operating income (loss)	<u>108,440</u>
Nonoperating revenues (expenses):	
Grant revenue	266,980
Interest income	91,970
Gain on disposal of capital assets	6,289
Interest expense	<u>(69,415)</u>
Total nonoperating revenues (expenses)	<u>295,824</u>
Income (loss) before transfers	<u>404,264</u>
Transfers:	
Transfers out	<u>(16,563)</u>
Changes in net position	387,701
Total net position - beginning	<u>5,311,612</u>
Total net position - ending	<u>\$ 5,699,313</u>

The accompanying notes are an integral part of these financial statements.

CITY OF SHAVANO PARK, TEXAS

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS

For the year ended September 30, 2024

Cash flows from operating activities:	
Cash received from customers	\$ 1,354,587
Cash paid to employees for services	(382,817)
Cash paid to suppliers for goods and services	<u>(493,457)</u>
Net cash provided (used) by operating activities	<u>478,313</u>
Cash flows from noncapital financing activities:	
Grant proceeds	266,980
Transfers to other funds	<u>8,560</u>
Net cash provided (used) by noncapital financing activities	<u>275,540</u>
Cash flows from capital and related financing activities:	
Proceeds from the sale of capital assets	6,289
Purchase of capital assets	(186,876)
Principal paid on long-term debt	(157,275)
Interest paid	<u>(69,416)</u>
Net cash provided (used) by capital and related financing activities	<u>(407,278)</u>
Cash flows from investing activities	
Purchase of investments, net	37,535
Investment interest received	<u>101,557</u>
Net cash provided (used) by capital and related financing activities	<u>139,092</u>
Net increase (decrease) in cash and cash equivalents	485,667
Cash and cash equivalents, beginning	<u>997,682</u>
Cash and cash equivalents, ending	<u>\$ 1,483,349</u>

(continued)

The accompanying notes are an integral part of these financial statements.

CITY OF SHAVANO PARK, TEXAS

STATEMENT OF CASH FLOWS – PROPRIETARY FUND

For the year ended September 30, 2024

Reconciliation of operating income to net cash provided by (used in) operating activities:	
Operating income (loss)	\$ 108,440
Adjustments to reconcile operating income (loss)	
to net cash provided by (used in) operating activities:	
Depreciation expense	242,175
(Increase) decrease in operating assets:	
Accounts receivable (net)	232,437
Lease receivable	21,368
Other receivable	(1,045)
Prepaid expense	475
Inventory	(12,701)
Increase (decrease) in current liabilities:	
Accounts payable	(78,843)
Accrued wages	1,325
Accrued compensated absences	790
Deposits and unearned revenue	(2,820)
OPEB liability	(10,834)
Net pension liability	<u>(22,454)</u>
Net cash provided (used) by operating activities	<u>\$ 478,313</u>

SCHEDULE OF NONCASH ACTIVITIES

Actuarially determined change in:	
OPEB liability	\$ 667
Net pension liability	(28,819)
Premium on discount	8,919

The accompanying notes are an integral part of these financial statements.

NOTES TO BASIC FINANCIAL STATEMENTS



CITY OF SHAVANO PARK, TX

CITY OF SHAVANO PARK, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2024

(1) Summary of significant accounting policies

On the edge of the Texas Hill Country, the City of Shavano Park (the “City”) is located in the San Antonio Metropolitan Area in northwest Bexar County, approximately 12 miles north of downtown San Antonio. Shavano Park is surrounded by the City of San Antonio. Generally, the City’s boundaries are Loop 1604 on the north, Huebner Road on the south, Lockhill Selma on the west and Salado Creek on the east. The original Town of Shavano was established around 1881 along the Olmos Creek and served as a stagecoach and rail stop between San Antonio and Boerne. The area now occupied by the City of Shavano Park was part of the Stowers Ranch. In 1947, Wallace Rogers and Sons purchased the land for residential development starting in 1948. The City of Shavano Park was incorporated on June 19, 1956 and is a Type A General Law City operating under a Council/City Manager form of government, consisting of five council members and an elected Mayor. The City maintains its own water system, provides fire and EMS services, police protection, street maintenance, public works, code enforcement, building inspections, municipal court, and twice a year brush and bulky item pick-up. The financial statements of the City have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

Reporting entity

As required by generally accepted accounting principles, these financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the government’s operations; thus, data from these units, if any existed, would be combined with data from the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the government-wide financial statements to emphasize they are legally separate from the government. As of September 30, 2024, the City had two component units that are blended in these financial statements:

Shavano Park Crime Control and Prevention District

The City exerts significant control over the Crime Control and Prevention District (CCPD), a legally separate entity. The CCPD uses the taxing authority of the City and exists only to benefit the City and its community, City Council appoints all members of the Board, performs accounting and management functions, and approves the budget. This qualifies the CCPD as a component unit, which is recorded as a separate fund of the City, using the blended method described in the previous paragraph. The CCPD collects a ¼ cent sales tax to support the police department of the City of Shavano Park. The CCPD does not issue separate financial statements.

Shavano Park 1604 Public Improvement District

The City exerts significant control over the Public Improvement District (PID), a legally separate entity. The PID uses the taxing authority of the City and exists only to benefit the City and its community, City Council appoints all members of the Board, performs accounting and management functions, and approves the budget. This qualifies the PID as a component unit, which is recorded as a separate fund of the City, using the blended method described in the previous paragraph. The PID does not issue separate financial statements.

CITY OF SHAVANO PARK, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2024

(1) Summary of significant accounting policies (continued)

Government-wide and fund financial statements

The government-wide financial statements include the statement of net position and the statement of activities. Government-wide statements report information on all of the activities of the City and its component units. The effect of interfund transfers has been removed from the government-wide statements but continues to be reflected on the fund statements. Governmental activities are supported mainly by taxes and intergovernmental revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods and services.

The statement of activities reflects the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges of customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

Separate fund financial statements are provided for governmental funds and proprietary funds. The General Fund, Debt Service Fund, 2022 Street Bond and the Capital Replacement Fund meet the criteria as major governmental funds. The City's only proprietary fund (Water Utility) is a major fund.

Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. This measurement focus is also used for the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Revenue types which have been accrued consist of revenue from the investments, property taxes, intergovernmental revenue and charges for services. Grants are recognized as revenue when all applicable eligibility requirements imposed by the provider are met.

Revenues are classified as program revenues and general revenues. Program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. General revenues include all taxes, grants not restricted to specific programs, investment earnings, and other miscellaneous revenues.

Governmental fund level financial statements are reported using current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Measurable and available revenues include revenues expected to be received within 60 days after the fiscal year ends. Receivables which are measurable but not collectible within 60 days after the end of the fiscal period are reported as deferred inflows of resources.

Expenditures generally are recorded when a fund liability is incurred; however, debt service expenditures, as well as expenditures related to compensated absences, pension benefits and other postemployment benefits, are recorded only when the liability has matured and payment is due.

CITY OF SHAVANO PARK, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2024

(1) Summary of significant accounting policies (continued)

Measurement focus, basis of accounting, and financial statement presentation (continued)

The City reports the following major governmental funds:

The **General Fund** is the general operating fund of the City and is always classified as a major fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Major revenue sources include property taxes, sales taxes, franchise fees and permits. Primary expenditures are for general administration, public works, police and fire protection.

Debt Service Fund is the fund used for the accumulation of resources for the payment of long-term debt principal, interest, and related costs.

2022 Street Bond Fund is used to account for bond proceeds dedicated for street improvements in the City.

Capital Replacement Fund is used to account for funds set aside for future asset replacement in accordance with the City's replacement schedule. The Fund receives budgeted annual contributions from the General Fund.

The City also has special revenue funds as nonmajor governmental funds.

Proprietary fund level financial statements are used to account for activities which are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position and cash flows. The City's proprietary fund is the Water Utility.

The **proprietary funds** are accounted for using the accrual basis of accounting as follows:

- Revenues are recognized when earned, and expenses are recognized when the liabilities are incurred.
- Current-year contributions, administrative expenses and benefit payments, which are not received or paid until the subsequent year, are accrued.

Proprietary funds distinguish operating revenues and expenses from non-operating. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations.

Cash and cash equivalents

Cash and cash equivalents include cash deposits and investments with a maturity date within three (3) months of the date acquired by the City.

CITY OF SHAVANO PARK, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2024

(1) Summary of significant accounting policies (continued)

Investments

The City is required by Government Code Chapter 2256, The Public Funds Investment Act, to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, and (9) bid solicitation preferences for certificate of deposit.

The Public Funds Investment Act (“Act”) requires an annual audit of investment practices. Audit procedures review investment practices, management reports and establishment of appropriate policies. The City adhered to the requirements of the Act during the fiscal year. Additionally, the investment practices of the City were in accordance with local policies.

State statutes authorize the City to invest in (1) obligations of the United States or its agencies and instrumentalities; (b) direct obligations of the State of Texas or its agencies; (c) other obligations, the principal and interest of which are unconditionally guaranteed or insured by the State of Texas or the United States; (d) obligations of states agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent; (e) certificates of deposit by state and national banks domiciled in the state that are (i) guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor; or (ii) secured by obligations that are described by (a)–(e). Statutes also allow investing in local government investment pools organized and rated in accordance with the Interlocal Cooperation Act, whose assets consist exclusively of the obligations of the United States or its agencies and instrumentalities and repurchase assessments involving those same obligations. Earnings from these investments are added to each account monthly or quarterly. Investments are carried at fair value except for certificates of deposit and certain external investment pools which are carried at amortized cost.

Investments for the City are stated at fair value. The fair value framework uses a hierarchy that prioritizes the inputs to the valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the City has the ability to access.

Level 2 - Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets.
- Quoted prices for identical or similar assets or liabilities in inactive markets.
- Inputs other than quoted prices that are observable for the asset or liability.
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

CITY OF SHAVANO PARK, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2024

(1) Summary of significant accounting policies (continued)

Investments (continued)

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The valuation methodologies described above may produce a fair value calculation that may not be indicative of net realizable values or reflective of future fair values. Furthermore, while the City believes its valuation methods are appropriate and consistent with those of other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Accounts receivable

Property taxes are levied based on taxable value at January 1 prior to September 30 and become due October 1, 2023 and past due after January 31, 2024. Accordingly, receivables and revenues for property taxes are reflected on the government-wide statement based on the full accrual method of accounting.

Accounts receivable from other governments include amounts due from other governments include amounts due from grantors for approved grants for specific programs and reimbursements for services performed by the City. Program grants are recorded as receivables and revenues at the time all eligibility requirements established by the provider have been met.

Reimbursements for services performed are recorded as receivables and revenues when they are earned in the government-wide statements. Included are fines and costs assessed by the court action and billable services for certain contracts. Revenues received in advance of the costs being incurred are recorded as unearned revenue in the fund statements. Receivables are shown net of an allowance for uncollectibles.

Prepaid items

Payments made for goods and services in advance are recorded as prepaid items on the balance sheet.

Short-term interfund receivables/payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the fund statements. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

CITY OF SHAVANO PARK, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2024

(1) Summary of significant accounting policies (continued)

Deferred inflows and outflows of resources

A deferred outflow of resources is a consumption of net position that is applicable to a future reporting period while a deferred inflow of resources is an acquisition of net position. These items are presented in separate sections following assets (deferred outflows) or liabilities (deferred inflows) on the statement of net position.

Property tax revenues are recognized when they become both measurable and available in the fund statements. Available means when due, or past due, and receivable within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. Property tax revenue not expected to be available for the current period are reflected as deferred inflow of resources. Unavailable revenues arise when assets are recognized before revenue recognition criteria have been satisfied. Grant and reimbursement revenues received in advance of expenses/expenditures are reflected as unavailable revenue.

Inventory

Inventory consists of utility supplies. The inventory is recorded at average cost.

Capital assets

Capital assets, which include land, buildings and improvements, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets such as equipment are defined as assets with a cost of \$5,000 or more and a useful life in excess of one year. Infrastructure assets include City owned streets, storm sewer, sidewalks, curbs and utilities. Capital assets are recorded at historical cost if purchased or constructed. Donated capital assets recorded at estimated fair market value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Estimated Life</u>
Buildings and improvements	20 – 40 years
Streets, utilities and infrastructure	10 – 40 years
Furniture, fixtures and vehicles	3 – 20 years

CITY OF SHAVANO PARK, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2024

(1) Summary of significant accounting policies (continued)

Compensated absences

Full-time employees earn vacation and sick leave and are allowed to accumulated unused leave. Unused sick leave is not paid upon termination. Liabilities for compensated absences are recognized in the governmental fund statements only to the extent the liabilities have matured (i.e., are due for payment). Compensated absences are accrued in the proprietary and government-wide statements.

Long-term obligations

In the government-wide financial statements, long-term debt and other long-term debt (including capital leases) and other long-term obligations are reported as liabilities under governmental activities or proprietary fund type statement of net position. On new bond issues, bond premiums and discounts are deferred and amortized over the life of the bond. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs during the period incurred. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

On advance debt refundings in governmental funds, payments to defease debt are recorded as an other financing use. On debt refundings in proprietary and government-wide statements, the difference between the carrying amount of the refunded debt and the payment to defease the debt is amortized over the shorter of the lives of the new or refunded debts. The unamortized difference is recorded as a deferred outflow of resources.

Pensions and other postemployment benefits

The net pension liability, deferred inflows and outflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Texas Municipal Retirement System (TMRS), and additions to and deductions from TMRS's fiduciary net position have been determined on the same basis as they are reported by TMRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

The total other postemployment benefit liability, deferred inflows and outflows of resources, and OPEB expense, have been determined on the same basis as they are reported by TMRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

CITY OF SHAVANO PARK, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2024

(1) Summary of significant accounting policies (continued)

Fund balances

In the fund financial statements, governmental funds report the following classifications of fund balance:

Nonspendable – represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid items) or legally required to remain.

Restricted – represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

Committed – represents amounts that can only be used for a specific purpose by a resolution of City Council. Committed amounts cannot be used for any other purpose unless the City Council removes those constraints through the same formal action.

Assigned – represents amounts which the City intends to use for a specific purpose but do not meet the criteria of restricted or committed. Assignments may be created by the Council or City Manager.

Unassigned – represents the residual balance that may be spent on any other purpose of the City.

When an expenditure is incurred for a purpose in which multiple classifications are available, the City considers restricted balances spent first, committed second and assigned third.

It is the goal of the City to achieve and maintain an unassigned General Fund balance equal to 25 percent to 50 percent of budgeted expenditures. The City considers a balance of less than 20 percent to be a cause for concern, barring unusual or deliberate circumstances, and a balance of more than 50 percent as excessive. An amount in excess of 50 percent is to be considered for reservation to accumulate funding for capital projects and equipment, and/or to reduce the tax levy requirements, and shall be determined in conjunction with the annual budget process. In the event that the unassigned General Fund fund balance is less than the policy anticipates, the City shall plan to adjust budget resources in the subsequent fiscal years to restore the balance.

Net position

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net position invested in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

CITY OF SHAVANO PARK, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2024

(1) Summary of significant accounting policies (continued)

Operating revenues and expenses

Operating revenues are those revenues that are generated directly from the primary activity of the enterprise. Operating expenses are the necessary costs incurred to provide the service that is the primary activity. Revenues and expenses not meeting these definitions are reported as nonoperating.

Interfund transfers

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of both governmental and proprietary funds.

Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(2) Deposits and investments

Deposits

The City’s funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the City’s agent bank approved pledge securities in an amount sufficient to protect City funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank’s dollar amount of Federal Deposit Insurance Corporation (“FDIC”) insurance.

Investments

The City’s investments at September 30, 2024 consisted of the following:

Description	Reported Amount	Rating	Rating Organization	Weighted Average Maturity (days)
US Treasuries	\$ 4,986,800	AA+	Standard & Poor's	113
External investment pools				
TexSTAR	407,192	AAAm	Standard & Poor's	30
TexPool	<u>6,214,372</u>	AAAm	Standard & Poor's	28
Total investments	<u>\$ 11,608,364</u>			
Total weighted average maturity				114

CITY OF SHAVANO PARK, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2024

(2) Deposits and investments (continued)

Investments (continued)

The external investment pools operate in a manner consistent with the Securities and Exchange Commission's (SEC) Rule 2a7 of the Investment Company Act of 1940 but are not registered with the SEC as investment companies. The pools strive to maintain a consistent net asset value and qualify to be reported as amortized cost. Both pools are rated AAAM and are included in cash and cash equivalents.

The US Treasuries are reported at fair value plus any accrued interest.

GASB Statement No. 40 requires a determination as to whether the City was exposed to the following specific investment risks at year end:

1. *Custodial credit risk – deposits:* In the case of deposits, this is the risk that, in the event of a bank failure, the government's deposits may not be returned to it. State statutes require that all deposits in financial institutions be fully collateralized by U.S. Government Obligations or its agencies and instrumentalities or direct obligations of Texas or its agencies and instrumentalities that have a fair value of not less than the principal amount of deposits. As of September 30, 2024, the City's bank balance was fully collateralized with securities held by independent third party financial institutions.
2. *Credit risk* – It is the City's policy to limit investments to investment types with an investment quality rating no lower than AAA (regular funds) and A (reserved funds) or an equivalent rating by at least one nationally recognized rating service or no lower than investment grade by at least one nationally recognized rating service with a weighted average maturity no greater than 360 days for regular funds and 18 months for reserved funds. The City's investment pool was rated AAAM by Standard & Poor's Investors Services.
3. *Interest rate risk* – In accordance with the City's investment policy, the City manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to 270 days or less. The City's exposure to interest rate risk at September 30, 2024 in the table on the previous page is the weighted average days to maturity and is reviewed quarterly.
4. *Concentration of credit risk* – The government's investment policy states the maximum percentage allowed for each different investment instrument that can be used to make up the portfolio. The City's portfolio is 43% invested in U.S. Treasury securities as of September 30, 2024. The remaining 57% of the City's investments are invested in external investment pools.

Texas Local Government Investment Pool (TexPool) is a public funds investment pool and is rated as AAAM by Standard & Poors under the TexPool Participation Agreement. Administration and investment services to TexPool are provided by Federated Investors, Inc. through an agreement with the State of Texas Comptroller of Public Accounts. The State of Texas Comptroller of Public Accounts is the sole officer, director, and shareholder of the Texas Treasury Safekeeping Trust Company authorized to operate TexPool.

Texas Short Term Asset Reserve Program (TexSTAR) is co-administrated by Hilltop Securities and JP Investment Management, Inc. through an agreement with the TexSTAR board of directors to provide investment and participant services for this pool. JP Morgan Chase Bank or its subsidiary JP Morgan Investor Services Co. provides the custodial, transfer, agency, fund accounting, and depository services for this pool. The pool is rated AAAM by Standard and Poor's. The fair values of the investments in this type have been determined using the NAV per share of the investments.

CITY OF SHAVANO PARK, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2024

(2) Deposits and investments (continued)

Investments (continued)

The City categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of assets. The City’s investments for all funds at fiscal year-end are listed below at fair value, net of accruals. The City has the following recurring fair value measurements as of September 30, 2024:

	September 30, 2024	Level 1	Level 2	Level 3
Investments Measured by Fair Value				
Debt Securities				
US Treasuries	\$ 4,986,800	\$ -	\$ 4,986,800	\$ -
Investments Measured at Amortized Cost:				
TexPool	6,214,372			
Investments Measured at Net Asset Value:				
TexSTAR	407,192			
Total investments	\$ 11,608,364			

(3) Property tax calendar

The City’s property tax is levied and becomes collectible each October 1 based on the assessed values listed as of the prior January 1, which is the date a lien attaches to all taxable property in the City. Assessed values are established by the Bexar County Appraisal District at 100% of estimated market value. Assessed values are reduced by lawful exemptions to arrive at taxable values. A revaluation of all property is required to be completed every four (4) years. The total taxable value as of January 1, 2023, upon which the fiscal 2024 levy was based, was \$1.767 billion (i.e., market value less exemptions). The estimated market value was \$1.936 billion, making the taxable value 91% of the estimated market value.

The City is permitted by the Constitution of the State of Texas to levy taxes up to \$1.50 per \$100 of taxable assessed valuation for all governmental purposes. The combined tax rate to finance general governmental services, including the payment of principal and interest on long-term debt, for the year ended September 30, 2024, was \$.3077 per \$100 of assessed value, which means that the City has a tax margin of \$1.1923 for each \$100 value and could increase its annual tax levy by approximately \$19 million based upon the present assessed valuation before the limit is reached. However, the City generally may not increase the maintenance and operations portion of the property tax rate (that funds the General Fund) more than 3.5% annually (based on a three year average) without an election. In addition, a significant portion of the City’s population is over 65 with frozen tax levies. This limits the ability to increase property tax revenues.

CITY OF SHAVANO PARK, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2024

(4) Other receivables

Other receivables for the City as of September 30, 2024 are as follows:

	General Fund	Capital Replacement	Nonmajor Funds	Governmental Totals	Water Utility
Sales and mixed beverage tax	\$ 115,991	\$ -	\$ 57,854	\$ 173,845	\$ -
Franchise fees	133,362	-	3,688	137,050	-
Development fees	-	-	18,091	18,091	-
EMS charges	236,287	-	-	236,287	-
Utility customers	-	-	-	-	130,623
Grants and other	2,409	-	-	2,409	255,053
Interest receivable	4,422	3,376	-	7,798	1,045
Less allowance for uncollectibles	(191,131)	-	-	(191,131)	(8,000)
Total other receivables	\$ 301,340	\$ 3,376	\$ 79,633	\$ 384,349	\$ 378,721

(5) Leases

The City leases space for two telecommunications companies: one on General Fund assets and the other on Water Utility Fund assets. The leases have fixed payments with no variable component. Both leases have termination and extension options.

	<u>General Fund</u>	<u>Water Utility Fund</u>
Current term ends	August 2025	August 2027
Extension option ends	August 2035	August 2047
Less termination option	1 year	90 days
Total inflows during year:		
Lease revenue	\$ 27,280	\$ 22,634
Interest revenue	1,283	4,312
Variable and other payments	-	-
	<u>\$ 28,563</u>	<u>\$ 26,946</u>

Future minimum lease receipts on these leases are as follows:

Fiscal Year	Governmental Activities			Business-Type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2025	\$ 27,334	\$ 415	\$ 27,749	\$ 23,775	\$ 3,189	\$ 26,964
2026	-	-	-	26,365	1,940	28,305
2027	-	-	-	24,317	567	24,884
Total	\$ 27,334	\$ 415	\$ 27,749	\$ 74,457	\$ 5,696	\$ 80,153

CITY OF SHAVANO PARK, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2024

(6) Interfund transactions

Interfund balances as of September 30, 2024 were as follows:

<u>Due From</u>	<u>Due To</u>	<u>Amount</u>	<u>Purpose</u>
Nonmajor	General	\$ 5,419	Reimbursement
2022 Street Bond	General	17,930	Reimbursement
General	Debt Service	3,676	Collections on behalf of other fund
Water	General	35,166	Reimbursement
General	Nonmajor	<u>327,201</u>	Collections on behalf of other fund
Totals		<u>\$ 389,392</u>	

Interfund transfers during the year ending September 30, 2024 were as follows:

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>	<u>Purpose</u>
Water	General	\$ 22,050	Administrative overhead
Nonmajor	General	16,892	Administrative overhead
General	Debt Service	28,940	Supplement other sources
Nonmajor	Debt Service	442,964	Supplement other sources
General	Capital Replacement	323,144	In support of future capital expenditures
Nonmajor	Water	<u>5,487</u>	In support of future expenditures
Totals		<u>\$ 839,477</u>	

(7) Capital assets

Governmental activities capital asset activity for the year ended September 30, 2024 were as follows:

	<u>Balance 10/1/2023</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance 9/30/2024</u>
Governmental activities:				
Land	\$ 111,687	\$ 328,174	\$ -	\$ 439,861
Buildings and improvements	4,713,619	77,180	-	4,790,799
Infrastructure	3,843,075	-	-	3,843,075
Right to use lease asset	145,337	-	-	145,337
Right to use SBITA asset	28,878	-	-	28,878
Vehicles and equipment	4,958,630	311,251	(173,393)	5,096,488
Construction in progress	<u>2,160,605</u>	<u>5,919,713</u>	<u>-</u>	<u>8,080,318</u>
Total capital assets	<u>15,961,831</u>	<u>6,636,318</u>	<u>(173,393)</u>	<u>22,424,756</u>
Less accumulated depreciation:				
Buildings and improvements	(1,913,332)	(141,267)	-	(2,054,599)
Infrastructure	(1,850,124)	(67,204)	-	(1,917,328)
Right to use lease asset	(41,178)	(29,070)	-	(70,248)
Right to use SBITA asset	(7,405)	(8,886)	-	(16,291)
Vehicles and equipment	<u>(2,689,539)</u>	<u>(318,875)</u>	<u>173,393</u>	<u>(2,835,021)</u>
Total accumulated depreciation	<u>(6,501,578)</u>	<u>(565,302)</u>	<u>173,393</u>	<u>(6,893,487)</u>
Governmental activities capital assets, net	<u>\$ 9,460,253</u>	<u>\$ 6,071,016</u>	<u>\$ -</u>	<u>\$ 15,531,269</u>

CITY OF SHAVANO PARK, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2024

(7) Capital assets (continued)

Land and construction in progress are not depreciated. Depreciation for the year ending September 30, 2024 was charged to the following functions:

Governmental activities:	
General administration	\$ 183,322
Municipal court	240
Police	161,217
Fire	162,564
Public works	<u>57,959</u>
 Total depreciation expense - governmental activities	 <u>\$ 565,302</u>

Business-type activities capital asset activity for the year ended September 30, 2024 were as follows:

	Balance 10/1/2023	Increase	Decrease	Transfer	Ending 09/30/2024
Business-type activities:					
Land	\$ 30,146	\$ -	\$ -	\$ -	\$ 30,146
Water rights	368,927	-	-	-	368,927
Buildings and improvements	102,176	-	-	-	102,176
Plant and infrastructure	7,777,849	127,998	(148,842)	963,913	8,720,918
Vehicles and equipment	274,469	44,487	(14,909)	-	304,047
Construction in progress	<u>949,522</u>	<u>14,391</u>	<u>-</u>	<u>(963,913)</u>	<u>-</u>
 Total capital assets, being depreciated	 <u>9,503,089</u>	 <u>186,876</u>	 <u>(163,751)</u>	 <u>-</u>	 <u>9,526,214</u>
Less accumulated depreciation:					
Buildings and improvements	(19,892)	(2,554)	-	-	(22,446)
Plant and infrastructure	(3,732,916)	(229,346)	148,842	-	(3,813,420)
Vehicles and equipment	<u>(181,800)</u>	<u>(10,275)</u>	<u>14,909</u>	<u>-</u>	<u>(177,166)</u>
 Total accumulated depreciation	 <u>(3,934,608)</u>	 <u>(242,175)</u>	 <u>163,751</u>	 <u>-</u>	 <u>(4,013,032)</u>
 Business-type capital assets, net	 <u>\$ 5,568,481</u>	 <u>\$ (55,299)</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ 5,513,182</u>

Land, water rights, and construction in progress are not depreciated.

CITY OF SHAVANO PARK, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2024

(8) Long-term liabilities

Changes in long-term liabilities for the year ending September 30, 2024, were as follows:

	Balance 10/1/2023	Increases	Decreases	Balance 09/30/2024
Governmental activities:				
Bonds and notes	\$ 10,792,379	\$ -	\$ (574,152)	\$ 10,218,227
Lease liability	87,745	-	(29,052)	58,693
SBITA liability	21,750	-	(8,802)	12,948
Compensated absences	287,241	163,578	(143,620)	307,199
Net pension liability	1,421,453	-	(367,850)	1,053,603
Total OPEB liability	<u>123,813</u>	<u>8,510</u>	<u>-</u>	<u>132,323</u>
Total governmental activities	<u>12,734,381</u>	<u>172,088</u>	<u>(1,123,476)</u>	<u>11,782,993</u>
Business-type activities:				
Bonds and notes	2,242,232	-	(157,275)	2,084,957
Compensated absences	11,606	6,593	(5,803)	12,396
Net pension liability	87,761	-	(28,819)	58,942
Total OPEB liability	<u>6,886</u>	<u>667</u>	<u>-</u>	<u>7,553</u>
Total business-type activities	<u>2,348,485</u>	<u>7,260</u>	<u>(191,897)</u>	<u>2,163,848</u>
Total	<u>\$ 15,082,866</u>	<u>\$ 179,348</u>	<u>\$ (1,315,373)</u>	<u>\$ 13,946,841</u>

Compensated absences are generally liquidated with available resources in the General Fund.

	Balance 10/1/2023	Increases	Decreases	Balance 09/30/2024	Amounts Due in One Year
Governmental activities:					
2018 General obligation	\$ 536,287	\$ -	\$ (190,680)	\$ 345,607	\$ 194,653
2022 General obligation	9,145,000	-	(300,000)	8,845,000	315,000
2022 General obligation premium	706,472	-	(61,707)	644,765	59,682
2020 Note payable	404,620	-	(21,765)	382,855	20,019
2022 Equipment lease liability	87,745	-	(29,052)	58,693	14,590
2023 SBITA liability	<u>21,750</u>	<u>-</u>	<u>(8,802)</u>	<u>12,948</u>	<u>9,080</u>
Total governmental activities	<u>\$ 10,901,874</u>	<u>\$ -</u>	<u>\$ (612,006)</u>	<u>\$ 10,289,868</u>	<u>\$ 613,024</u>
Business-type activities:					
2017 General obligation	\$ 1,595,000	\$ -	\$ (75,000)	\$ 1,520,000	\$ 75,000
2017 General obligation premium	103,900	-	(11,190)	92,710	10,773
2018 General obligation	138,712	-	(49,320)	89,392	50,348
2020 Note payable	<u>404,620</u>	<u>-</u>	<u>(21,765)</u>	<u>382,855</u>	<u>20,019</u>
Total business-type activities	<u>\$ 2,242,232</u>	<u>\$ -</u>	<u>\$ (157,275)</u>	<u>\$ 2,084,957</u>	<u>\$ 156,140</u>

CITY OF SHAVANO PARK, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2024

(8) Long-term liabilities (continued)

General Obligation Refunding Bonds, Series 2017 – the City issued \$1,925,000 in bonds in June 2017 to advance refund a portion of the 2009 Certificates of Obligation. The debt service is funded by the Water Utility Fund. The bonds mature serially through February 15, 2039 and bear interest at rates between 0.90% and 2.90%.

General Obligation Refunding Bonds Series 2018 – the City issued \$1,385,000 in bonds in November 2018 to advance refund a portion of the 2009 General Obligation Bonds. The debt service is funded by a combination of interest and sinking property taxes and net Water Utility Fund revenues. The bonds mature serially through February 15, 2026 and bear interest at 2.69%. The bonds were privately placed with a bank and contain no subjective acceleration clauses, events of default with finance-related consequences or termination events with finance-related consequences.

General Obligation Refunding Bonds, Series 2022 – the City issued \$9,410,000 in bonds in July 2022 to finance street improvements in the City. The debt service is funded by a combination of interest and sinking property taxes and street maintenance sales tax. The bonds mature serially through February 15, 2042 and bear interest at 4-5%.

2020 Note Payable – the City issued \$925,000 in notes in 2020 to the State Infrastructure Bank to fund water line relocation along Northwest Military Highway. The debt service is split between the General Fund and Water Utility Fund. The notes require annual payments of \$57,880 through August 15, 2040 and bear interest at 2.33%.

2022 Equipment lease liability – the City financed the purchase of body cameras for the police department through a multi-year agreement with the vendor. The agreement requires monthly payments of \$2,458 and matures March 2027.

2023 SBITA liability – the City entered into an agreement for off-site data storage during 2023. The agreement terms are for 39 months of \$780 monthly payments and matures February 2026.

The annual requirements to amortize all long-term debt and obligations outstanding as of September 30, 2024, including interest payments, are as follows:

Fiscal Year	Governmental Activities								
	Public Offering			Private Placements and Direct Borrowing			Total		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2025	\$ 315,000	\$ 413,425	\$ 728,425	\$ 214,672	\$ 15,599	\$ 230,271	\$ 529,672	\$ 429,024	\$ 958,696
2026	335,000	397,175	732,175	171,441	10,484	181,925	506,441	407,659	914,100
2027	345,000	383,625	728,625	20,963	7,977	28,940	365,963	391,602	757,565
2028	360,000	369,450	729,450	21,452	7,488	28,940	381,452	376,938	758,390
2029	380,000	350,950	730,950	21,952	6,988	28,940	401,952	357,938	759,890
2030-2034	2,210,000	1,441,750	3,651,750	117,672	27,028	144,700	2,327,672	1,468,778	3,796,450
2035-2039	2,835,000	814,625	3,649,625	132,035	12,665	144,700	2,967,035	827,290	3,794,325
2040-2042	2,065,000	129,400	2,194,400	28,275	659	28,934	2,093,275	130,059	2,223,334
Totals	\$ 8,845,000	\$ 4,300,400	\$ 13,145,400	\$ 728,462	\$ 88,888	\$ 817,350	\$ 9,573,462	\$ 4,389,288	\$ 13,962,750

CITY OF SHAVANO PARK, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2024

(8) Long-term liabilities (continued)

Fiscal Year	Business-Type Activities								
	Public Offering			Private Placements and Direct Borrowing			Total		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2025	\$ 75,000	\$ 58,125	\$ 133,125	\$ 70,366	\$ 9,762	\$ 80,128	\$ 145,366	\$ 67,887	\$ 213,253
2026	80,000	55,800	135,800	59,531	8,979	68,510	139,531	64,779	204,310
2027	80,000	53,000	133,000	20,963	7,977	28,940	100,963	60,977	161,940
2028	85,000	49,700	134,700	21,452	7,488	28,940	106,452	57,188	163,640
2029	90,000	46,200	136,200	21,952	6,988	28,940	111,952	53,188	165,140
2030-2034	495,000	174,300	669,300	117,672	27,028	144,700	612,672	201,328	814,000
2035-2039	615,000	63,100	678,100	132,035	12,665	144,700	747,035	75,765	822,800
2040	-	-	-	28,276	659	28,935	28,276	659	28,935
Totals	\$ 1,520,000	\$ 500,225	\$ 2,020,225	\$ 472,247	\$ 81,546	\$ 553,793	\$ 1,992,247	\$ 581,771	\$ 2,574,018

Future minimum lease payments on the lease is as follows:

Fiscal Year	Governmental Activities		
	Lease Liability		
	Principal	Interest	Total
2025	\$ 29,224	\$ 226	\$ 29,450
2026	29,469	94	29,563
Totals	\$ 58,693	\$ 320	\$ 59,013

Future minimum payments on the SBITA agreement is as follows:

Fiscal Year	Governmental Activities		
	SBITA Liability		
	Principal	Interest	Total
2025	\$ 9,080	\$ 275	\$ 9,355
2026	3,868	30	3,898
Totals	\$ 12,948	\$ 305	\$ 13,253

(9) Defined benefit pension plan

Plan description

The City of Shavano Park participates as one of 930 plans in the defined benefit cash-balance plan administered by the Texas Municipal Retirement System (TMRS). TMRS is a statewide public retirement plan created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for employees of Texas participating cities. The TMRS Act places the general administration and management of TMRS with a six-member, Governor appointed Board of Trustees; however, TMRS is not fiscally dependent on the State of Texas. TMRS issues a publicly available Annual Comprehensive Financial Report that can be obtained at www.tmr.com.

All eligible employees of the City are required to participate in TMRS.

CITY OF SHAVANO PARK, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2024

(9) Defined benefit pension plan (continued)

Benefits provided

TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS.

At retirement, the member's benefit is calculated based on the sum of the member's contributions, with interest, and the City-financed monetary credits with interest, and their age at retirement and other actuarial factors. The retiring member may select one of seven monthly benefit payment options. Members may also choose to receive a portion of their benefit as a lump sum distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the total member contribution and interest.

The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS. Members are eligible to retire at age sixty (60) and above with five (5) or more years of service or with twenty (20) years of service regardless of age. A member is vested after five (5) years. The contribution rate for the employees is 7%, and the City matching percent is currently 2 to 1.

Employees covered by benefit terms

At the December 31, 2023 valuation and measurement dates, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	40
Inactive employees entitled to but not yet receiving benefits	82
Active employees	<u>50</u>
Total	<u>172</u>

Contributions

Member contribution rates in TMRS are either 5%, 6%, or 7% of the member's total compensation, and the City matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the City. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the entry age normal (EAN) actuarial cost method. The City's contribution rate is based on the liabilities created from the benefit plan options selected by the City and any changes in benefits or actual experience over time.

Employees for the City were required to contribute 7% of their annual compensation during the fiscal year. The City matches 2 to 1. The contribution rates for the City were 14.33% and 14.57% for calendar years 2024 and 2023 respectively. The City's contributions to TMRS for the year ended September 30, 2024 and 2023 were \$595,264 and \$519,113, which were equal to the required contributions.

CITY OF SHAVANO PARK, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2024

(9) Defined benefit pension plan (continued)

Net pension liability

The City's net pension liability (NPL) was measured as of December 31, 2023, and the total pension liability (TPL) used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The total pension liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions:

Valuation date	December 31st
Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	20 years (longest amortization ladder)
Asset valuation method	10 year smoothed market, 12% soft corridor
Inflation	2.50%
Salary increases	3.50% to 11.85% including inflation
Investment rate of return	6.75%
Retirement age	Experience-based table of rates that vary by age. Last updated for the 2023 valuation pursuant to an experience study of the period ending 2022.
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence). Pre-retirement: PUB(10) mortality tables, with the 110% of the Public Safety table used for males and the 100% of the General Employee table used for females. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).
Other Information:	
Notes	There were no benefit changes during the year.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS as of December 31, 2022. They were adopted in 2023 and first used in the December 31, 2023 actuarial valuation.

CITY OF SHAVANO PARK, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2024

(9) Defined benefit pension plan (continued)

Net pension liability (continued)

The target allocation and best estimate of real rates of return for each major asset class in measurement fiscal year 2023 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return (Arithmetic)</u>
Global Equity	35.00%	7.70%
Core Fixed Income	6.00%	4.90%
Non-Core Fixed Income	20.00%	8.70%
Other public and private markets	12.00%	8.10%
Real Estate	12.00%	5.80%
Hedge funds	5.00%	6.90%
Private Equity	10.00%	11.80%
Total	<u>100.00%</u>	

Discount rate

The long-term expected rate of return on pension plan investments is 6.75%; the municipal bond rate is 3.77% (based on the daily rate closest to but not later than the measurement date of the Fidelity 20-Year Municipal GO AA Index). A single discount rate of 6.75% was used to measure the total pension liability as of December 31, 2023. This single discount rate was based on the expected rate of return on pension plan investments of 6.75%. Based on the stated assumptions and the projection of cash flows, the City's fiduciary net position and future contributions were sufficient to finance the future benefit payments of the current plan members for all projection years. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods and the projected benefit payments to determine the total pension liability for the City. The projection of cash flows used to determine the single discount rate of the City assumed that the funding policy adopted by the TMRS Board will remain in effect for all future years. Under this funding policy, the City will finance the unfunded actuarial accrued liability over the years remaining for the closed period existing for each base in addition to the employer portion of all future benefit accruals (i.e., the employer normal cost).

CITY OF SHAVANO PARK, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2024

(9) Defined benefit pension plan (continued)

Net pension liability (continued)

Changes in net pension liability

The schedule below presents the changes in the net pension liability as of December 31, 2023:

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) - (b)
Balance at December 31, 2022	\$ 12,624,290	\$ 11,115,076	\$ 1,509,214
Changes for the year:			
Service cost	719,590	-	719,590
Interest	867,399	-	867,399
Changes in current period benefits	-	-	-
Difference between expected and actual experience	116,561	-	116,561
Changes of assumptions	(20,910)	-	(20,910)
Contributions - employer	-	535,849	(535,849)
Contributions - employee	-	262,487	(262,487)
Net investment income	-	1,289,214	(1,289,214)
Benefit payments, including refunds of employee contributions	(267,457)	(267,457)	-
Administrative expense	-	(8,184)	8,184
Other changes	-	(57)	57
Net changes	<u>1,415,183</u>	<u>1,811,852</u>	<u>(396,669)</u>
Balance at December 31, 2023	<u>\$ 14,039,473</u>	<u>\$ 12,926,928</u>	<u>\$ 1,112,545</u>

CITY OF SHAVANO PARK, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2024

(9) Defined benefit pension plan (continued)

Net pension liability (continued)

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%)
City's net pension liability	\$ 3,580,409	\$ 1,112,545	\$ (858,444)

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 on the internet at www.tnrs.com.

Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions

For the year ended September 30, 2024, the City recognized pension expense of \$446,136.

At September 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual economic experience	\$ 81,354	\$ 868,777
Changes in actuarial assumptions	-	13,893
Difference between projected and actual investment earnings	971,239	-
Contributions subsequent to the measurement date	458,382	-
Total	\$ 1,510,975	\$ 882,670

CITY OF SHAVANO PARK, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2024

(9) Defined benefit pension plan (continued)

Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions (continued)

The \$458,382 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date which will be recognized as a reduction of the net pension liability for the year ending September 30, 2025. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended</u>	
2025	\$ (27,794)
2026	89,548
2027	215,955
2028	<u>(107,786)</u>
Total	<u>\$ 169,923</u>

(10) Other postemployment benefit plan

Plan description

The City participates in a single-employer defined benefit plan, which operates like a group-term life insurance plan operated by TMRS known as the Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired members. The City may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

Benefit provided

The death benefit for active members provides a lump-sum payment approximately equal to the member’s annual salary (calculated based on the employee’s actual earnings, for the 12-month period preceding the month of death); retired members are insured for \$7,500; this coverage is an “other postemployment benefit” or OPEB. As the SDBF covers both active and retiree participants, with no segregation of assets, the SDBF is considered to be an unfunded OPEB plan (i.e., no assets are accumulated).

Contributions

The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is based on the mortality and service experience of all employees covered by the SDBF and the demographics specific to the workforce of the City. There is a one year delay between the actuarial valuation that serves as the basis for the City’s contribution rate and the calendar year when the rate goes into effect. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year. The intent is not to pre-fund retiree term life insurance during employees’ entire careers.

The contribution rate for the City was 0.28% and 0.28% for calendar years 2024 and 2023, respectively. The City’s contributions to TMRS were \$11,817 and \$9,364 for the SDBF program for the fiscal years ended September 30, 2024 and 2023, respectively, and were equal to the required contributions.

CITY OF SHAVANO PARK, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2024

(10) Other postemployment benefit plan (continued)

Employees covered by benefit terms

At the December 31, 2023 valuation and measurement dates, the following employees were covered by the benefit terms:

Inactive employees currently receiving benefits	20
Inactive employees entitled to but not yet receiving benefits	16
Active employees	<u>50</u>
Total	<u>86</u>

OPEB liability

The City’s total OPEB liability of \$139,876 was measured as of December 31, 2023, and was determined by an actuarial valuation as of that date.

Actuarial assumptions

The total OPEB liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	3.60% to 11.85% including inflation
Discount rate *	3.77%
Retirees' share of benefit-related costs	\$0
Administrative expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68.
Mortality rates - service retirees	2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).
Mortality rates - disabled retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4 year set-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence) to account for future mortality improvements subject to the floor.

* The discount rate was based on the Fidelity Index’s “20-Year Municipal GO AA Index” rate as of December 31, 2023.

The actuarial assumptions used in the December 31, 2023 valuation were based on the results of an actuarial experience study for the period ending December 31, 2022.

CITY OF SHAVANO PARK, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2024

(10) Other postemployment benefit plan (continued)

OPEB liability (continued)

Changes in the OPEB liability:

Balance at December 31, 2022	\$	130,698
Changes for the year:		
Service cost		5,250
Interest on the OPEB liability		5,308
Changes of benefit terms		-
Difference between expected and actual experience		(3,411)
Change of assumptions		6,531
Benefit payments		<u>(4,500)</u>
Net changes		<u>9,178</u>
Balance at December 31, 2023	\$	<u><u>139,876</u></u>

Sensitivity of the total OPEB liability to changes in the discount rate:

The following presents the total OPEB liability of the City, calculated using the discount rate of 3.77%, as well as what the City's total OPEB liabilities would be if it were calculated using a discount rate that is 1-percentage-point lower (2.77%) or 1-percentage-point higher (4.77%) than the current rate:

<u>1% Decrease in Discount Rate (2.77%)</u>	<u>Discount Rate (3.77%)</u>	<u>1% Increase in Discount Rate (4.77%)</u>
<u>\$ 170,620</u>	<u>\$ 139,876</u>	<u>\$ 116,804</u>

OPEB expenses, deferred outflows of resources and deferred inflows of resources related to OPEB

For the year ended September 30, 2024, the City recognized OPEB expense of \$6,896.

CITY OF SHAVANO PARK, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2024

(10) Other postemployment benefit plan (continued)

OPEB expenses, deferred outflows of resources and deferred inflows of resources related to OPEB (continued)

At September 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual economic experience	\$ 2,406	\$ 8,923
Changes in actuarial assumptions	28,120	55,120
Contributions subsequent to the measurement date	3,264	-
Total	\$ 33,790	\$ 64,043

The City reported \$3,264 as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of OPEB for the year ending September 30, 2025. Other amounts reported as deferred outflows and inflows of resources related to the OPEB liability will be recognized in OPEB expense as follows:

Year Ended September 30,	
2024	\$ (4,355)
2025	(4,177)
2025	(9,259)
2026	(12,950)
2027	(2,776)
Total	\$ (33,517)

(11) Higher Education Facilities Corporation

In October 1999, the City created City of Shavano Park, Texas, Higher Education Facilities Corporation (HEFC), a nonprofit corporation. The HEFC aides nonprofit educational institutions in providing educational facilities and housing facilities and facilities which are incidental, subordinate, or related thereto or appropriate in connection to herewith under the provisions of Chapter 53A, Texas Education Code. In accordance with the terms establishing the nonprofit corporation, the City is not liable for any expenses incurred in establishing or administering the HEFC. The HEFC is not consolidated into the financial statements of the City because it does not meet the requirements of being treated as a component unit of the City under governmental accounting standards. As of September 30, 2024, the HEFC had issued two series of bonds:

Issue	Original Principal	Amount Outstanding	Maturity
2015 Series	\$ 5,200,000	\$ 3,400,000	2035
2016 Series	\$ 2,000,000	\$ 531,000	2026

CITY OF SHAVANO PARK, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS

September 30, 2024

(12) Commitments and contingencies

Litigation

The City is subject of various claims and litigation that have arisen in the course of its operations. Management is of the opinion that the City's liability in these cases, if decided adversely to the City, will not have a significant effect on the City's financial position.

Commitments

The City has entered into a contract for street reconstruction funded by the 2022 bond series totaling \$6.6 million. As of September 30, 2024, \$6.4 has been incurred, leaving an estimated \$200 thousand.

(13) Risk management

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, business interruption; errors and omissions; injuries to employees; employee health benefits; and other claims of various natures. The City contracts with the Texas Municipal League (TML) to provide insurance coverage for property and casualty, and workers compensation. TML is a multi-employer group that provides for a combination of risk sharing among pool participants and stop loss coverage. Contributions are set annually by the provider. Liability by the City is generally limited to the contributed amounts for losses up to \$1,000,000.

(14) Subsequent events

The City has evaluated subsequent events through January 27, 2025, the date which the financial statements were available to be issued.

In the period subsequent to the fiscal year-end, the City was awarded a \$4 million grant from the U.S. Department of Housing and Urban Development (HUD) for the DeZavala Road Project. The grant was officially awarded in November 2024 and is designated to support the road infrastructure improvements on DeZavala Road. The project is scheduled to begin in Spring/Summer 2025 and is expected to take approximately one year to complete. The City plans to utilize the HUD funding to cover construction costs, engineering, and related project expenses. The completion of the project is anticipated to enhance transportation access and safety in the area, benefiting local communities. As of the date of this report, no funds have been disbursed, and project planning and preparation activities are underway. The City will continue to monitor the progress and provide updates as needed in future financial statements. This event has been disclosed in accordance with the requirements for subsequent events and does not have a material impact on the City's financial position as of the fiscal year-end.



CITY OF SHAVANO PARK, TX

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by GASB but are not considered a part of the basic financial statements.



CITY OF SHAVANO PARK, TX

CITY OF SHAVANO PARK, TEXAS

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL – GENERAL FUND**

For the year ended September 30, 2024

	Budget Amounts		GAAP Basis Actual	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues:				
Ad valorem taxes	\$ 4,431,300	\$ 4,431,300	\$ 4,388,755	\$ (42,545)
Sales taxes	744,000	744,000	716,941	(27,059)
Mixed beverage tax	30,500	30,500	24,617	(5,883)
Franchise fees	536,000	536,000	480,578	(55,422)
Development fees	-	-	2,000	2,000
Licenses and permits	381,000	381,000	361,579	(19,421)
Emergency medical services	193,700	193,700	221,443	27,743
Fines and penalties	137,200	137,200	162,777	25,577
Interest income	137,005	213,505	224,138	10,633
Grants and donations	12,000	18,560	13,380	(5,180)
Miscellaneous	59,500	64,000	85,384	21,384
Total revenues	<u>6,662,205</u>	<u>6,749,765</u>	<u>6,681,592</u>	<u>(68,173)</u>
Expenditures:				
Council	52,198	52,198	44,272	7,926
General administration	1,148,759	1,198,759	1,227,580	(28,821)
Municipal court	103,710	103,710	102,745	965
Public works	604,970	609,970	547,236	62,734
Fire	2,114,393	2,120,953	2,067,469	53,484
Police	2,266,936	2,292,936	2,218,810	74,126
Development services	88,725	88,725	90,703	(1,978)
Total expenditures	<u>6,379,691</u>	<u>6,467,251</u>	<u>6,298,815</u>	<u>168,436</u>
Excess (deficiency) of revenues over (under) expenditures	<u>282,514</u>	<u>282,514</u>	<u>382,777</u>	<u>100,263</u>
Other financing sources (uses):				
Sale of City's assets	21,500	21,500	10,611	(10,889)
Other sources - SBITA	-	-	-	-
Transfers in	48,070	48,070	38,942	(9,128)
Transfers out	<u>(352,084)</u>	<u>(352,084)</u>	<u>(352,084)</u>	<u>-</u>
Total other financing sources (uses)	<u>(282,514)</u>	<u>(282,514)</u>	<u>(302,531)</u>	<u>(20,017)</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>80,246</u>	<u>80,246</u>
Fund balance - beginning of year	<u>2,864,494</u>	<u>2,864,494</u>	<u>2,864,494</u>	<u>-</u>
Fund balance - end of year	<u>\$ 2,864,494</u>	<u>\$ 2,864,494</u>	<u>\$ 2,944,740</u>	<u>\$ 80,246</u>

CITY OF SHAVANO PARK, TEXAS

**NOTES TO SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND**

For the year ended September 30, 2024

Budgetary information – the budget is prepared in accordance with accounting principles generally accepted in the United States of America. The City maintains strict budgetary controls. The objective of these controls is to ensure compliance with legal provision embodied in the annual appropriated budget approved by the City Council and as such is a good management control device. The following are the funds which have legally adopted annual budgets: General Fund, Debt Service and Crime Control and Prevention District.

Budgetary preparation and control is exercised at the department level. Actual expenditures may not legally exceed appropriations at the fund level.

The City does not use encumbrances.



CITY OF SHAVANO PARK, TX

CITY OF SHAVANO PARK, TEXAS

**TMRS NET PENSION LIABILITY
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS**

For the measurement year ended December 31,

	Measurement Year				
	2023	2022	2021	2020	2019
Total Pension Liability					
Service cost	\$ 719,590	\$ 676,616	\$ 622,950	\$ 593,087	\$ 547,190
Interest (on the total pension liability)	867,399	815,595	739,639	665,769	608,746
Changes of benefit terms	-	-	-	-	-
Difference between expected and actual experience	116,561	(456,074)	47,354	110,409	(51,870)
Change of assumptions	(20,910)	-	-	-	(1,244)
Benefit payments, including refunds of employee contributions	<u>(267,457)</u>	<u>(312,852)</u>	<u>(310,159)</u>	<u>(269,504)</u>	<u>(292,454)</u>
Net change in total pension liability	1,415,183	723,285	1,099,784	1,099,761	810,368
Total pension liability - beginning	<u>12,624,290</u>	<u>11,901,005</u>	<u>10,801,221</u>	<u>9,701,460</u>	<u>8,891,092</u>
Total pension liability - ending (a)	<u>\$ 14,039,473</u>	<u>\$ 12,624,290</u>	<u>\$ 11,901,005</u>	<u>\$ 10,801,221</u>	<u>\$ 9,701,460</u>
Plan Fiduciary Net Position					
Contributions - employer	\$ 535,849	\$ 506,645	\$ 468,061	\$ 449,287	\$ 425,079
Contributions - employee	262,487	253,686	237,767	227,735	215,308
Net investment income	1,289,214	(841,934)	1,284,226	666,164	1,128,877
Benefit payments, including refunds of employee contributions	(267,457)	(312,852)	(310,159)	(269,504)	(292,454)
Administrative expense	(8,184)	(7,269)	(5,932)	(4,305)	(6,372)
Other	<u>(57)</u>	<u>8,674</u>	<u>40</u>	<u>(169)</u>	<u>(191)</u>
Net change in plan fiduciary net position	1,811,852	(393,050)	1,674,003	1,069,208	1,470,247
Plan fiduciary net position - beginning	<u>11,115,076</u>	<u>11,508,126</u>	<u>9,834,123</u>	<u>8,764,915</u>	<u>7,294,668</u>
Plan fiduciary net position - ending (b)	<u>\$ 12,926,928</u>	<u>\$ 11,115,076</u>	<u>\$ 11,508,126</u>	<u>\$ 9,834,123</u>	<u>\$ 8,764,915</u>
Net pension liability (a) - (b)	<u>\$ 1,112,545</u>	<u>\$ 1,509,214</u>	<u>\$ 392,879</u>	<u>\$ 967,098</u>	<u>\$ 936,545</u>
Plan fiduciary net position as a percentage of total pension liability	92.08%	88.05%	96.70%	91.05%	90.35%
Covered payroll	<u>\$ 3,749,820</u>	<u>\$ 3,624,080</u>	<u>\$ 3,396,674</u>	<u>\$ 3,253,356</u>	<u>\$ 3,075,829</u>
Net pension liability as a percentage of total covered payroll	29.67%	41.64%	11.57%	29.73%	30.45%

Measurement Year				
2018	2017	2016	2015	2014
\$ 561,741	\$ 512,241	\$ 473,885	\$ 415,475	\$ 370,994
538,203	476,720	417,517	383,127	342,494
-	-	-	-	-
171,335	39,443	93,916	(35,818)	(19,418)
-	-	-	59,151	-
<u>(145,391)</u>	<u>(139,198)</u>	<u>(115,623)</u>	<u>(162,266)</u>	<u>(109,427)</u>
1,125,888	889,206	869,695	659,669	584,643
<u>7,765,204</u>	<u>6,875,998</u>	<u>6,006,303</u>	<u>5,346,634</u>	<u>4,761,991</u>
<u>\$ 8,891,092</u>	<u>\$ 7,765,204</u>	<u>\$ 6,875,998</u>	<u>\$ 6,006,303</u>	<u>\$ 5,346,634</u>
\$ 413,117	\$ 382,496	\$ 349,004	\$ 307,649	\$ 260,007
212,321	196,584	179,502	158,233	153,047
(210,552)	802,552	340,526	6,990	240,054
(145,391)	(139,198)	(115,623)	(162,266)	(109,427)
(4,070)	(4,160)	(3,848)	(4,256)	(2,505)
<u>(211)</u>	<u>(212)</u>	<u>(206)</u>	<u>(212)</u>	<u>(205)</u>
265,214	1,238,062	749,355	306,138	540,971
<u>7,029,454</u>	<u>5,791,392</u>	<u>5,042,037</u>	<u>4,735,899</u>	<u>4,194,928</u>
<u>\$ 7,294,668</u>	<u>\$ 7,029,454</u>	<u>\$ 5,791,392</u>	<u>\$ 5,042,037</u>	<u>\$ 4,735,899</u>
<u>\$ 1,596,424</u>	<u>\$ 735,750</u>	<u>\$ 1,084,606</u>	<u>\$ 964,266</u>	<u>\$ 610,735</u>
82.04%	90.53%	84.23%	83.95%	88.58%
<u>\$ 3,033,161</u>	<u>\$ 2,808,336</u>	<u>\$ 2,564,315</u>	<u>\$ 2,260,472</u>	<u>\$ 2,183,711</u>
52.63%	26.20%	42.30%	42.66%	27.97%

CITY OF SHAVANO PARK, TEXAS

**TMRS NET PENSION LIABILITY
SCHEDULE OF CONTRIBUTIONS***

For the year ended September 30,

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Actuarially determined contributions	\$ 595,264	\$ 519,113	\$ 516,790	\$ 456,832	\$ 429,591
Contributions in relation to the actuarially determined contributions	<u>595,264</u>	<u>519,113</u>	<u>517,168</u>	<u>461,948</u>	<u>440,420</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (378)</u>	<u>\$ (5,116)</u>	<u>\$ (10,829)</u>
Covered payroll	<u>\$ 4,220,392</u>	<u>\$ 3,651,345</u>	<u>\$ 3,710,169</u>	<u>\$ 3,350,352</u>	<u>\$ 3,188,535</u>
Contributions as a percentage of covered payroll	14.10%	14.22%	13.94%	13.79%	13.81%

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 423,371	\$ 404,927	\$ 375,188	\$ 314,459	\$ 306,584
<u>423,371</u>	<u>406,467</u>	<u>377,030</u>	<u>318,460</u>	<u>306,584</u>
<u>\$ -</u>	<u>\$ (1,540)</u>	<u>\$ (1,842)</u>	<u>\$ (4,001)</u>	<u>\$ -</u>
<u>\$ 3,075,536</u>	<u>\$ 2,984,335</u>	<u>\$ 2,768,761</u>	<u>\$ 2,260,472</u>	<u>\$ 2,252,914</u>
13.77%	13.62%	13.62%	14.09%	13.61%

CITY OF SHAVANO PARK, TEXAS

**SCHEDULE OF CHANGES IN OTHER POSTEMPLOYMENT
BENEFIT PLAN LIABILITY AND RELATED RATIOS***

For the measurement year ended December 31,

	Measurement Year						
	2023	2022	2021	2020	2019	2018	2017
OPEB liability							
Service cost	\$ 5,250	\$ 10,510	\$ 9,511	\$ 8,133	\$ 5,536	\$ 6,066	\$ 5,055
Interest (on the OPEB liability)	5,308	3,876	3,830	4,083	4,183	3,773	3,629
Changes of benefit terms	-	-	-	-	-	-	-
Difference between expected and actual experience	(3,411)	(8,613)	1,421	4,226	(35)	(1,251)	-
Change of assumptions	6,531	(78,664)	7,245	27,888	25,699	(8,796)	9,387
Benefit payments **	<u>(4,500)</u>	<u>(3,624)</u>	<u>(3,057)</u>	<u>(975)</u>	<u>(923)</u>	<u>(607)</u>	<u>(562)</u>
Net change in OPEB liability	9,178	(76,515)	18,950	43,355	34,460	(815)	17,509
OPEB liability - beginning	<u>130,698</u>	<u>207,213</u>	<u>188,263</u>	<u>144,908</u>	<u>110,448</u>	<u>111,263</u>	<u>93,754</u>
OPEB liability - ending	<u>\$ 139,876</u>	<u>\$ 130,698</u>	<u>\$ 207,213</u>	<u>\$ 188,263</u>	<u>\$ 144,908</u>	<u>\$ 110,448</u>	<u>\$ 111,263</u>
Covered payroll	<u>\$ 3,749,820</u>	<u>\$ 3,624,080</u>	<u>\$ 3,396,674</u>	<u>\$ 3,253,356</u>	<u>\$ 3,075,829</u>	<u>\$ 3,033,161</u>	<u>\$ 2,808,336</u>
OPEB liability as a percentage of total covered payroll	3.73%	3.61%	6.10%	5.79%	4.71%	3.64%	3.96%

*GASB 75 requires 10 fiscal years of data to be provided in this schedule. This is the seventh year of implementation of GASB 75. The City will develop the schedule prospectively.

**Due to the SDBF being considered an unfunded OPEB plan under GASB 75, benefit payments are treated as being equal to the employer's yearly contributions for retirees.

OTHER SUPPLEMENTARY INFORMATION

CITY OF SHAVANO PARK, TEXAS
COMBINING BALANCE SHEETS
NONMAJOR GOVERNMENTAL FUNDS

September 30, 2024

	SPECIAL REVENUE FUNDS			
	American Rescue Plan	Crime Control District	PEG Fund	Tree Protection and Beautification
Assets:				
Cash and cash equivalents	\$ 87,116	\$ 353,370	\$ 146,687	\$ -
Other receivables	-	28,856	3,688	-
Prepaid items	-	3,655	-	-
Due from other funds	-	-	504	127,117
Total assets	\$ 87,116	\$ 385,881	\$ 150,879	\$ 127,117
Liabilities:				
Accounts payable	\$ 48,953	\$ 41	504	\$ -
Unearned grant revenue	37,786	-	-	-
Due to other funds	372	1,956	-	-
Total liabilities	87,111	1,997	504	-
Fund balances:				
Nonspendable:				
Prepaid items	-	3,655	-	-
Restricted for:				
Police	-	380,229	-	-
Municipal court	-	-	-	-
PEG	-	-	150,375	-
American rescue plan	5	-	-	-
Streets	-	-	-	-
Committed for:				
Oak wilt	-	-	-	127,117
Total fund balances	5	383,884	150,375	127,117
Total liabilities, deferred inflows of resources, and fund balances	\$ 87,116	\$ 385,881	\$ 150,879	\$ 127,117

SPECIAL REVENUE FUNDS

Court Technology and Security	Public Improvement District	Street Maintenance	LEOSE Training	Child Safety Fund	Total Nonmajor Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 587,173
-	18,091	28,998	-	-	79,633
-	-	-	-	-	3,655
<u>75,492</u>	<u>-</u>	<u>122,443</u>	<u>-</u>	<u>1,645</u>	<u>327,201</u>
<u>\$ 75,492</u>	<u>\$ 18,091</u>	<u>\$ 151,441</u>	<u>\$ -</u>	<u>\$ 1,645</u>	<u>\$ 997,662</u>
\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 64,498
-	-	-	-	-	37,786
-	3,091	-	-	-	5,419
<u>-</u>	<u>18,091</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>107,703</u>
-	-	-	-	-	3,655
-	-	-	-	1,645	381,874
75,492	-	-	-	-	75,492
-	-	-	-	-	150,375
-	-	-	-	-	5
-	-	151,441	-	-	151,441
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>127,117</u>
<u>75,492</u>	<u>-</u>	<u>151,441</u>	<u>-</u>	<u>1,645</u>	<u>889,959</u>
<u>\$ 75,492</u>	<u>\$ 18,091</u>	<u>\$ 151,441</u>	<u>\$ -</u>	<u>\$ 1,645</u>	<u>\$ 997,662</u>

CITY OF SHAVANO PARK, TEXAS

**COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS**

For the fiscal year ended September 30, 2024

	SPECIAL REVENUE FUNDS			
	American Rescue Plan	Crime Control District	PEG Fund	Tree Protection and Beautification
Revenues:				
Sales taxes	\$ -	\$ 179,016	\$ -	\$ -
Franchise fees	-	-	15,424	-
Development fees	-	-	-	-
Licenses and permits	-	-	-	12,110
Fines and penalties	-	-	-	-
Interest income	7,872	17,376	3,205	-
Grants and donations	309,819	-	-	-
Miscellaneous income	-	-	-	-
Total revenues	317,691	196,392	18,629	12,110
Expenditures:				
Current:				
General administration	13,879	-	19,556	2,625
Public improvement district	-	-	-	-
Public works	1,950	-	-	-
Fire	18,822	135	-	-
Police	22,650	12,186	-	-
Capital outlay	247,032	148,192	-	-
Debt service:				
Principal	-	29,052	-	-
Interest and fiscal charges	-	438	-	-
Total expenditures	304,333	190,003	19,556	2,625
Excess (deficiency) of revenues over (under) expenditures	13,358	6,389	(927)	9,485
Other financing sources (uses):				
Transfers out	(13,359)	-	-	-
Net change in fund balance	(1)	6,389	(927)	9,485
Fund balances at beginning of year	6	377,495	151,302	117,632
Fund balances at end of year	\$ 5	\$ 383,884	\$ 150,375	\$ 127,117

SPECIAL REVENUE FUNDS

Court Technology and Security	Public Improvement District	Street Maintenance	LEOSE Training	Child Safety Fund	Total Nonmajor Funds
\$ -	\$ -	\$ 179,235	\$ -	\$ -	\$ 358,251
-	-	-	-	-	15,424
-	18,091	-	-	-	18,091
-	-	-	-	-	12,110
14,686	-	-	-	-	14,686
-	-	-	-	-	28,453
-	-	-	-	-	309,819
-	-	-	3,265	4,356	7,621
<u>14,686</u>	<u>18,091</u>	<u>179,235</u>	<u>3,265</u>	<u>4,356</u>	<u>764,455</u>
-	-	-	-	-	36,060
-	18,091	-	-	-	18,091
-	-	-	-	-	1,950
-	-	-	-	1,968	20,925
-	-	-	3,265	2,963	41,064
-	-	-	-	-	395,224
-	-	-	-	-	29,052
-	-	-	-	-	438
-	<u>18,091</u>	<u>-</u>	<u>3,265</u>	<u>4,931</u>	<u>542,804</u>
<u>14,686</u>	<u>-</u>	<u>179,235</u>	<u>-</u>	<u>(575)</u>	<u>221,651</u>
<u>(9,020)</u>	<u>-</u>	<u>(442,964)</u>	<u>-</u>	<u>-</u>	<u>(465,343)</u>
5,666	-	(263,729)	-	(575)	(243,692)
<u>69,826</u>	<u>-</u>	<u>415,170</u>	<u>-</u>	<u>2,220</u>	<u>1,133,651</u>
<u>\$ 75,492</u>	<u>\$ -</u>	<u>\$ 151,441</u>	<u>\$ -</u>	<u>\$ 1,645</u>	<u>\$ 889,959</u>

CITY OF SHAVANO PARK, TEXAS

**COMPARATIVE BALANCE SHEETS
GENERAL FUND**

September 30, 2024 and September 30, 2023

	2024	2023
Assets:		
Cash and cash equivalents	\$ 724,603	\$ 985,882
Investments	2,492,300	2,446,650
Receivables (net of allowances for uncollectibles):		
Property taxes	28,580	24,519
Lease receivable	27,334	55,488
Other receivables	301,340	316,727
Prepaid items	4,720	21,911
Due from other funds	58,515	12,038
Total assets	\$ 3,637,392	\$ 3,863,215
Liabilities:		
Accounts payable	\$ 177,236	\$ 219,952
Accrued wages	99,239	75,819
Due to other funds	330,875	577,912
Total liabilities	607,350	873,683
Deferred inflows of resources:		
Unavailable property tax revenue	28,580	24,519
Unavailable EMS revenue	31,716	48,233
Deferred lease inflows	25,006	52,286
Total deferred inflows of resources	85,302	125,038
Fund balances:		
Nonspendable - prepaids	4,720	21,911
Unassigned	2,940,020	2,842,583
Total fund balances	2,944,740	2,864,494
Total liabilities, deferred inflows of resources and fund balances	\$ 3,637,392	\$ 3,863,215

CITY OF SHAVANO PARK, TEXAS

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND**

September 30, 2024 and September 30, 2023

	<u>2024</u>	<u>2023</u>
Revenues:		
Ad valorem taxes	\$ 4,388,755	\$ 4,064,501
Sales taxes	716,941	658,811
Mixed beverage tax	24,617	28,629
Franchise fees	480,578	500,351
Development fees	2,000	-
Licenses and permits	361,579	345,935
Emergency medical services	221,443	217,806
Fines and penalties	162,777	128,880
Interest income	224,138	176,616
Grants and donations	13,380	101,470
Miscellaneous	<u>85,384</u>	<u>54,650</u>
Total revenues	<u>6,681,592</u>	<u>6,277,649</u>
Expenditures:		
Current:		
Council	44,272	58,249
General administration	1,195,212	1,025,166
Municipal court	102,745	98,550
Public works	547,236	528,202
Fire	2,044,387	1,905,487
Police	2,218,810	1,889,399
Development services	90,703	90,366
Capital outlay	46,094	122,481
Debt service:		
Principal	8,802	7,128
Interest	<u>554</u>	<u>668</u>
Total expenditures	<u>6,298,815</u>	<u>5,725,696</u>
Excess (deficiency) of revenues over (under) expenditures	<u>382,777</u>	<u>551,953</u>
Other financing sources (uses):		
Other sources - SBITAs	-	28,878
Sales of City assets	10,611	23,675
Transfers in	38,942	52,212
Transfers out	<u>(352,084)</u>	<u>(326,181)</u>
Total other financing sources (uses)	<u>(302,531)</u>	<u>(221,416)</u>
Net change in fund balances	80,246	330,537
Fund balances at beginning of year	<u>2,864,494</u>	<u>2,533,957</u>
Fund balances at end of year	<u>\$ 2,944,740</u>	<u>\$ 2,864,494</u>

CITY OF SHAVANO PARK, TEXAS

**COMPARATIVE STATEMENTS OF NET POSITION
WATER UTILITY**

September 30, 2024 and September 30, 2023

	2024	2023
Assets:		
Current assets:		
Cash and cash equivalents	\$ 1,483,349	\$ 997,682
Investments	300,600	338,135
Customer receivables (net)	377,676	610,113
Lease receivables	74,457	95,825
Other receivable	1,045	-
Prepaid expenses	5,075	5,550
Inventory	213,797	201,096
Total current assets	2,455,999	2,248,401
Property and equipment (net)	5,513,182	5,568,481
Total assets	7,969,181	7,816,882
Deferred outflows of resources:		
Deferred loss on debt refundings	61,636	70,555
Pension related deferred outflows	104,164	119,388
OPEB related deferred outflows	2,081	2,505
Total deferred outflows of resources	167,881	192,448
Liabilities:		
Current liabilities:		
Accounts payable	82,623	161,466
Accrued wages	4,264	2,939
Accrued compensated absences	12,396	11,606
Accrued interest	8,822	8,154
Deposits and unearned revenue	16,630	19,450
Due to other funds	35,166	10,043
Current portion of long-term debt	156,140	157,275
Total current liabilities	316,041	370,933
Long-term liabilities:		
Long-term debt (net of current portion)	1,928,817	2,084,957
Total OPEB liability	7,553	6,886
Net pension liability	58,942	87,761
Total long-term liabilities	1,995,312	2,179,604
Total liabilities	2,311,353	2,550,537
Deferred inflows of resources:		
Pension related deferred inflows	57,745	54,985
OPEB related deferred inflows	4,520	5,431
Lease inflows	64,131	86,765
Total deferred inflows of resources	126,396	147,181
Net position		
Net investment in capital assets	3,428,225	3,396,804
Unrestricted	2,271,088	1,914,808
Total net position	\$ 5,699,313	\$ 5,311,612

CITY OF SHAVANO PARK, TEXAS

**COMPARATIVE STATEMENTS OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
WATER UTILITY**

September 30, 2024 and September 30, 2023

	2024	2023
Operating revenues:		
Charges for utility service	\$ 1,062,457	\$ 1,265,976
Miscellaneous charges	<u>42,190</u>	<u>43,998</u>
Total operating revenues	<u>1,104,647</u>	<u>1,309,974</u>
Operating expenses:		
Personnel	391,826	349,528
Materials and supplies	26,096	23,441
Services	131,059	136,380
Water lease	23,250	37,915
Maintenance	179,300	181,541
Other	2,500	5,500
Depreciation	<u>242,176</u>	<u>219,776</u>
Total operating expenses	<u>996,207</u>	<u>954,081</u>
Operating income (loss)	<u>108,440</u>	<u>355,893</u>
Nonoperating revenues (expenses)		
Grant revenue	266,980	483,020
Interest income	91,970	53,261
Gain (loss) on disposal of capital assets	6,289	(14,615)
Interest expense	<u>(69,415)</u>	<u>(64,811)</u>
Total nonoperating revenues (expenses)	<u>295,824</u>	<u>456,855</u>
Income (loss) before transfers	<u>404,264</u>	<u>812,748</u>
Transfers		
Transfers out	<u>(16,563)</u>	<u>(22,050)</u>
Change in net position	<u>387,701</u>	<u>790,698</u>
Fund balances at beginning of year	<u>5,311,612</u>	<u>4,520,914</u>
Fund balances at end of year	<u><u>\$ 5,699,313</u></u>	<u><u>\$ 5,311,612</u></u>



CITY OF SHAVANO PARK, TX

CITY OF SHAVANO PARK
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2024

10 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
NON-DEPARTMENTAL	<u>6,819,335.00</u>	<u>170,356.02</u>	<u>6,731,143.45</u>	<u>88,191.55</u>	<u>98.71</u>
TOTAL REVENUES	<u>6,819,335.00</u>	<u>170,356.02</u>	<u>6,731,143.45</u>	<u>88,191.55</u>	<u>98.71</u>
<u>EXPENDITURE SUMMARY</u>					
CITY COUNCIL	52,198.00	(166.50)	44,271.59	7,926.41	84.81
ADMINISTRATION	1,227,699.00	79,647.05	1,247,162.36	(19,463.36)	101.59
COURT	103,710.00	8,059.27	102,745.23	964.77	99.07
PUBLIC WORKS	660,553.00	45,933.36	597,818.93	62,734.07	90.50
FIRE DEPARTMENT	2,393,514.00	164,061.29	2,340,030.05	53,483.95	97.77
POLICE DEPARTMENT	2,292,936.00	195,295.50	2,218,810.08	74,125.92	96.77
DEVELOPMENT SERVICES	<u>88,725.00</u>	<u>15,985.37</u>	<u>100,059.15</u>	<u>(11,334.15)</u>	<u>112.77</u>
TOTAL EXPENDITURES	<u>6,819,335.00</u>	<u>508,815.34</u>	<u>6,650,897.39</u>	<u>168,437.61</u>	<u>97.53</u>
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	(338,459.32)	80,246.06	(80,246.06)	0.00

10 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>NON-DEPARTMENTAL</u>					
<u>TAXES</u>					
10-599-1010 CURRENT ADVALOREM TAXES	4,386,300.00	255.16	4,365,289.71	21,010.29	99.52
10-599-1020 DELINQUENT ADVALOREM TAXES	25,000.00	46.31	5,406.65	19,593.35	21.63
10-599-1030 PENALTY & INTEREST REVENUE	20,000.00	254.11	18,059.60	1,940.40	90.30
10-599-1040 MUNICIPAL SALES TAX	744,000.00	53,347.78	716,940.68	27,059.32	96.36
10-599-1060 MIXED BEVERAGE TAX	<u>30,500.00</u>	<u>1,665.34</u>	<u>24,616.96</u>	<u>5,883.04</u>	<u>80.71</u>
TOTAL TAXES	5,205,800.00	55,568.70	5,130,313.60	75,486.40	98.55
<u>FRANCHISE REVENUES</u>					
10-599-2020 FRANCHISE FEES - ELECTRIC	365,000.00	(7,638.54)	329,033.52	35,966.48	90.15
10-599-2022 FRANCHISE FEES - GAS	49,000.00	(300.69)	34,952.42	14,047.58	71.33
10-599-2024 FRANCHISE FEES - CABLE	73,000.00	(1,766.72)	66,649.86	6,350.14	91.30
10-599-2026 FRANCHISE FEES - PHONE	9,000.00	(419.47)	8,116.52	883.48	90.18
10-599-2027 FRANCHISE FEES - SAWS	0.00	0.00	0.00	0.00	0.00
10-599-2028 FRANCHISE FEES - REFUSE	<u>40,000.00</u>	<u>1,711.35</u>	<u>41,825.27</u>	<u>(1,825.27)</u>	<u>104.56</u>
TOTAL FRANCHISE REVENUES	536,000.00	(8,414.07)	480,577.59	55,422.41	89.66
<u>PERMITS & LICENSES</u>					
10-599-3010 BUILDING PERMITS	320,000.00	9,916.84	278,547.67	41,452.33	87.05
10-599-3012 PLAN REVIEW FEES	23,000.00	2,580.00	43,931.66	(20,931.66)	191.01
10-599-3018 CERT OF OCCUPANCY PERMITS	3,500.00	200.00	3,000.00	500.00	85.71
10-599-3020 PLATTING FEES	2,500.00	850.00	3,500.00	(1,000.00)	140.00
10-599-3025 VARIANCE/RE-ZONE FEES	1,000.00	0.00	750.00	250.00	75.00
10-599-3040 CONTRACTORS' LICENSES	9,500.00	1,095.00	10,350.00	(850.00)	108.95
10-599-3045 INSPECTION FEES	13,500.00	1,155.00	14,760.00	(1,260.00)	109.33
10-599-3048 COMMERCIAL SIGN PERMITS	2,000.00	0.00	3,000.00	(1,000.00)	150.00
10-599-3050 GARAGE SALE & OTHER PERMITS	2,000.00	70.00	1,640.00	360.00	82.00
10-599-3055 HEALTH INSPECTIONS	4,000.00	300.00	2,100.00	1,900.00	52.50
10-599-3060 DEVELOPMENT FEES	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>(2,000.00)</u>	<u>0.00</u>
TOTAL PERMITS & LICENSES	381,000.00	16,166.84	363,579.33	17,420.67	95.43
<u>COURT FEES</u>					
10-599-4010 MUNICIPAL COURT FINES	115,000.00	17,252.06	137,559.37	(22,559.37)	119.62
10-599-4021 ARREST FEES	4,000.00	625.24	4,990.18	(990.18)	124.75
10-599-4028 STATE COURT COST ALLOCATION	6,000.00	7,787.20	7,787.20	(1,787.20)	129.79
10-599-4030 WARRANT FEES	12,000.00	1,450.00	12,386.00	(386.00)	103.22
10-599-4036 JUDICIAL FEE - CITY	<u>200.00</u>	<u>4.80</u>	<u>54.14</u>	<u>145.86</u>	<u>27.07</u>
TOTAL COURT FEES	137,200.00	27,119.30	162,776.89	(25,576.89)	118.64
<u>POLICE/FIRE REVENUES</u>					
10-599-6010 POLICE REPORT REVENUE	200.00	0.00	0.00	200.00	0.00
10-599-6020 POLICE DEPT - UNCLAIMED FUN	0.00	0.00	0.00	0.00	0.00
10-599-6030 POLICE DEPT. REVENUE	0.00	2,775.00	2,775.00	(2,775.00)	0.00
10-599-6040 TOWING CONTRACT	8,500.00	1,700.00	11,200.00	(2,700.00)	131.76
10-599-6060 EMS FEES	185,000.00	30,999.06	221,443.40	(36,443.40)	119.70
10-599-6065 CARES ACT PROVIDER RELIEF	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL POLICE/FIRE REVENUES	193,700.00	35,474.06	235,418.40	(41,718.40)	121.54

10 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>MISC./GRANTS/INTEREST</u>					
10-599-7000 INTEREST INCOME	213,505.00	14,276.21	216,625.67 (	3,120.67)	101.46
10-599-7001 UNREAL G/L ON INVESTMENTS	0.00	3,192.91	6,229.19 (	6,229.19)	0.00
10-599-7005 INTEREST - LEASE RECEIVABLE	0.00	1,283.00	1,283.00 (	1,283.00)	0.00
10-599-7021 GRANTS	0.00	0.00	0.00	0.00	0.00
10-599-7023 BEXAR COUNTY ILA - CRF	0.00	0.00	0.00	0.00	0.00
10-599-7024 BEXAR COUNTY	0.00	0.00	0.00	0.00	0.00
10-599-7025 US DOJ VEST GRANT	3,000.00	0.00	0.00	3,000.00	0.00
10-599-7027 OPIOID ABATEMENT	0.00	0.00	194.11 (	194.11)	0.00
10-599-7030 FORESTRY SERVICE GRANT	5,000.00	1,250.00	1,250.00	3,750.00	25.00
10-599-7036 TEXAS COMM. ON FIRE PROTECT	0.00	0.00	0.00	0.00	0.00
10-599-7037 STRAC	6,560.00	0.00	6,559.48	0.52	99.99
10-599-7040 PUBLIC RECORDS REVENUE	500.00	0.00	15.10	484.90	3.02
10-599-7050 ADMINISTRATIVE INCOME	10,500.00	4,258.04	14,132.90 (	3,632.90)	134.60
10-599-7055 BEXAR COUNTY ELECTION	1,000.00	0.00	394.29	605.71	39.43
10-599-7060 CC SERVICE FEES	8,000.00	708.57	8,941.60 (	941.60)	111.77
10-599-7070 RECYCLING REVENUE	0.00	0.00	0.00	0.00	0.00
10-599-7072 PAVILION & CH GROUNDS RENT	7,500.00	170.00	8,191.00 (	691.00)	109.21
10-599-7075 SITE LEASE/LICENSE FEES	32,000.00	2,795.44	33,036.52 (	1,036.52)	103.24
10-599-7076 SITE LEASE REV - CONTRA	0.00 (	29,437.00) (	29,437.00)	29,437.00	0.00
10-599-7077 AMORT - DEF INFLOW - LEASES	0.00	27,280.00	27,280.00 (	27,280.00)	0.00
10-599-7082 DONATIONS - PUBLIC WORKS	0.00	0.00	0.00	0.00	0.00
10-599-7084 DONATIONS- FIRE DEPARTMENT	0.00	0.00	0.00	0.00	0.00
10-599-7085 DONATIONS- POLICE DEPT	0.00	0.00	225.00 (	225.00)	0.00
10-599-7086 DONATIONS- ADMINISTRATION	4,000.00	0.00	5,151.00 (	1,151.00)	128.78
10-599-7087 DONATIONS - BEAUTIFICATION	0.00	0.00	0.00	0.00	0.00
10-599-7090 SALE OF CITY ASSETS	21,500.00	4,923.76	10,610.96	10,889.04	49.35
10-599-7097 INSURANCE PROCEEDS	4,500.00	4,348.61	8,852.96 (	4,352.96)	196.73
10-599-7098 OTHER FIN SOURCE - SBITA	0.00	0.00	0.00	0.00	0.00
10-599-7099 PROCEEDS OF DEBT ISSUANCE	0.00	0.00	0.00	0.00	0.00
TOTAL MISC./GRANTS/INTEREST	317,565.00	35,049.54	319,535.78 (	1,970.78)	100.62
<u>TRANSFERS IN</u>					
10-599-8020 TRF IN -WATER FUND	22,050.00	0.00	22,050.00	0.00	100.00
10-599-8040 TRF IN -CRIME CONTROL	0.00	0.00	0.00	0.00	0.00
10-599-8050 TRF IN -COURT RESTRICTED	9,020.00	9,020.00	9,020.00	0.00	100.00
10-599-8054 TRF IN -FORFEITURE FUNDS	0.00	0.00	0.00	0.00	0.00
10-599-8058 TRF IN - ARPA FUND INTEREST	10,000.00	371.65	7,871.86	2,128.14	78.72
10-599-8060 TRF IN - STREET PROJECTS FU	0.00	0.00	0.00	0.00	0.00
10-599-8070 TRF IN -CAPITAL REPLACEMENT	0.00	0.00	0.00	0.00	0.00
10-599-8090 PRIOR PERIOD ADJUSTMENT	0.00	0.00	0.00	0.00	0.00
10-599-8099 FUND BALANCE RESERVE	7,000.00	0.00	0.00	7,000.00	0.00
TOTAL TRANSFERS IN	48,070.00	9,391.65	38,941.86	9,128.14	81.01
TOTAL NON-DEPARTMENTAL	6,819,335.00	170,356.02	6,731,143.45	88,191.55	98.71
TOTAL REVENUES	6,819,335.00	170,356.02	6,731,143.45	88,191.55	98.71

10 -GENERAL FUND
 CITY COUNCIL

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>SUPPLIES</u>					
10-600-2020 GENERAL OFFICE SUPPLIES	200.00	58.50	136.39	63.61	68.20
10-600-2035 COUNCIL/EMPLOYEE APPREC.	650.00	0.00	605.80	44.20	93.20
10-600-2037 CITY SPONSORED EVENTS	28,500.00 (	720.00)	25,658.66	2,841.34	90.03
10-600-2040 MEETING SUPPLIES	700.00	0.00	1,852.57 (	1,152.57)	264.65
10-600-2080 UNIFORMS	<u>0.00</u>	<u>0.00</u>	<u>59.98</u> (	<u>59.98</u>)	<u>0.00</u>
TOTAL SUPPLIES	30,050.00 (	661.50)	28,313.40	1,736.60	94.22
<u>SERVICES</u>					
10-600-3001 COUNCIL DISCRETIONARY	0.00	0.00	0.00	0.00	0.00
10-600-3018 CITY WIDE CLEAN UP	1,400.00	495.00	1,715.00 (	315.00)	122.50
10-600-3020 ASSOCIATION DUES & PUBS	6,848.00	0.00	4,519.00	2,329.00	65.99
10-600-3030 TRAINING/EDUCATION	4,300.00	0.00	1,860.00	2,440.00	43.26
10-600-3040 TRAVEL/LODGING/MEALS	4,350.00	0.00	4,615.53 (	265.53)	106.10
10-600-3090 COMMUNICATIONS SERVICES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL SERVICES	16,898.00	495.00	12,709.53	4,188.47	75.21
<u>CONTRACTUAL</u>					
10-600-4088 ELECTION SERVICES	<u>4,250.00</u>	<u>0.00</u>	<u>3,248.66</u>	<u>1,001.34</u>	<u>76.44</u>
TOTAL CONTRACTUAL	4,250.00	0.00	3,248.66	1,001.34	76.44
<u>CAPITAL OUTLAY</u>					
10-600-8005 NON CAPITAL - OFFICE FURNIT	0.00	0.00	0.00	0.00	0.00
10-600-8010 NON-CAP-ELECTRONIC EQUIPMEN	0.00	0.00	0.00	0.00	0.00
10-600-8015 NON-CAPITAL-COMPUTER EQUIPM	1,000.00	0.00	0.00	1,000.00	0.00
10-600-8080 CAPITAL - IMPROVEMENT PROJE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY	1,000.00	0.00	0.00	1,000.00	0.00
<u>INTERFUND TRANSFERS</u>					
10-600-9010 TRANSFER TO CAP REPL FUND	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.00
TOTAL CITY COUNCIL	52,198.00 (	166.50)	44,271.59	7,926.41	84.81

10 -GENERAL FUND
 ADMINISTRATION

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
PERSONNEL					
10-601-1010 SALARIES	667,450.00	55,793.54	671,526.81 (	4,076.81)	100.61
10-601-1015 OVERTIME	0.00	0.00	0.00	0.00	0.00
10-601-1020 MEDICARE	9,795.00	803.14	9,693.14	101.86	98.96
10-601-1025 TWC (SUI)	540.00	0.00	702.00 (	162.00)	130.00
10-601-1030 HEALTH INSURANCE	46,900.00	4,025.76	48,325.42 (	1,425.42)	103.04
10-601-1031 HSA	0.00	0.00	0.00	0.00	0.00
10-601-1033 DENTAL INSURANCE	3,310.00	275.84	3,310.08 (	0.08)	100.00
10-601-1035 VISION CARE INSURANCE	495.00	41.10	493.19	1.81	99.63
10-601-1036 LIFE INSURANCE	650.00	43.50	522.00	128.00	80.31
10-601-1037 WORKERS' COMP INSURANCE	1,440.00	363.24	1,350.78	89.22	93.80
10-601-1040 TMRS RETIREMENT	97,250.00	8,089.20	98,039.10 (	789.10)	100.81
10-601-1070 SPECIAL ALLOWANCES	<u>7,875.00</u>	<u>559.64</u>	<u>7,540.74</u>	<u>334.26</u>	<u>95.76</u>
TOTAL PERSONNEL	835,705.00	69,994.96	841,503.26 (	5,798.26)	100.69
SUPPLIES					
10-601-2020 GENERAL OFFICE SUPPLIES	7,000.00	882.97	7,014.30 (	14.30)	100.20
10-601-2025 BENEFITS CITYWIDE	1,800.00	0.00	1,200.00	600.00	66.67
10-601-2030 POSTAGE/METER RENTAL	17,500.00	1,570.52	18,145.51 (	645.51)	103.69
10-601-2035 EMPLOYEE APPRECIATION	2,500.00	748.77	1,864.65	635.35	74.59
10-601-2050 PRINTING & COPYING	750.00	0.00	737.01	12.99	98.27
10-601-2060 MED EXAMS/SCREENING/TESTING	200.00	0.00	0.00	200.00	0.00
10-601-2070 JANITORIAL SUPPLIES	2,000.00	0.00	3,193.51 (	1,193.51)	159.68
10-601-2080 UNIFORMS	0.00	47.22	105.64 (	105.64)	0.00
10-601-2091 SAFETY SUPPLIES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL SUPPLIES	31,750.00	3,249.48	32,260.62 (	510.62)	101.61
SERVICES					
10-601-3010 ADVERTISING EXPENSE	10,000.00 (	1,969.38)	9,135.31	864.69	91.35
10-601-3012 PROF. SERVICES-ENGINEERS	11,000.00	0.00	11,291.25 (	291.25)	102.65
10-601-3013 PROFESSIONAL SERVICES	2,100.00	0.00	540.00	1,560.00	25.71
10-601-3015 PROF. SERVICES-LEGAL	78,000.00	2,767.00	88,561.24 (	10,561.24)	113.54
10-601-3016 CODIFICATION EXPENSE	5,000.00	0.00	5,356.20 (	356.20)	107.12
10-601-3020 ASSOCIATION DUES & PUBL.	2,724.00	0.00	1,883.00	841.00	69.13
10-601-3030 TRAINING/EDUCATION	5,300.00	611.30	5,347.21 (	47.21)	100.89
10-601-3040 TRAVEL/MILEAGE/LODGING/PERD	4,000.00	0.00	6,674.68 (	2,674.68)	166.87
10-601-3050 LIABILITY INSURANCE	15,000.00	0.00	12,255.44	2,744.56	81.70
10-601-3070 PROPERTY INSURANCE	2,100.00	0.00	1,715.76	384.24	81.70
10-601-3075 BANK/CREDIT CARD FEES	8,000.00	1,165.56	12,518.43 (	4,518.43)	156.48
10-601-3080 SPECIAL SERVICES	2,000.00	0.00	1,000.00	1,000.00	50.00
10-601-3085 WEBSITE TECHNOLOGY	2,500.00	0.00	2,200.00	300.00	88.00
10-601-3087 CITIZENS COMMUNICATION/EDUC	6,600.00	1,696.00	12,543.74 (	5,943.74)	190.06
10-601-3090 COMMUNICATIONS SERVICES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL SERVICES	154,324.00	4,270.48	171,022.26 (	16,698.26)	110.82

10 -GENERAL FUND
 ADMINISTRATION

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CONTRACTUAL</u>					
10-601-4050 DOCUMENT STORAGE/ARCHIVES	4,100.00	301.20	3,239.00	861.00	79.00
10-601-4060 IT SERVICES	56,700.00	(8,123.68)	48,738.56	7,961.44	85.96
10-601-4075 COMPUTER SOFTWARE/INCODE	11,583.00	159.90	11,865.77	(282.77)	102.44
10-601-4083 AUDIT SERVICES	18,800.00	0.00	18,800.00	0.00	100.00
10-601-4084 BEXAR COUNTY APPRAISAL DIST	22,647.00	6,457.00	25,828.00	(3,181.00)	114.05
10-601-4085 BEXAR COUNTY TAX ASSESSOR	3,500.00	0.00	3,418.49	81.51	97.67
10-601-4086 CONTRACT LABOR	0.00	0.00	0.00	0.00	0.00
10-601-4090 CARES EXPENDITURES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CONTRACTUAL	117,330.00	(1,205.58)	111,889.82	5,440.18	95.36
<u>MAINTENANCE</u>					
10-601-5005 EQUIPMENT LEASES	2,920.00	320.20	3,685.53	(765.53)	126.22
10-601-5010 EQUIPMENT MAINT & REPAIR	300.00	0.00	0.00	300.00	0.00
10-601-5015 ELECTRONIC EQPT MAINT	300.00	0.00	370.00	(70.00)	123.33
10-601-5030 BUILDING MAINTENANCE	<u>31,490.00</u>	<u>1,777.59</u>	<u>34,396.85</u>	<u>(2,906.85)</u>	<u>109.23</u>
TOTAL MAINTENANCE	35,010.00	2,097.79	38,452.38	(3,442.38)	109.83
<u>UTILITIES</u>					
10-601-7042 UTILITIES - PHONE/CELL/VOIP	<u>14,790.00</u>	<u>1,129.97</u>	<u>12,840.39</u>	<u>1,949.61</u>	<u>86.82</u>
TOTAL UTILITIES	14,790.00	1,129.97	12,840.39	1,949.61	86.82
<u>CAPITAL OUTLAY</u>					
10-601-8005 OFFICE FURNITURE	1,500.00	0.00	1,928.65	(428.65)	128.58
10-601-8010 NON-CAPITAL-ELECTRONIC EQUI	0.00	0.00	0.00	0.00	0.00
10-601-8015 NON-CAPITAL-COMPUTER	600.00	109.95	375.66	224.34	62.61
10-601-8025 NON-CAPITAL-OFFICE FURN.	0.00	0.00	0.00	0.00	0.00
10-601-8026 NON-CAPITAL - FURNITURE	750.00	0.00	287.99	462.01	38.40
10-601-8045 CAPITAL - COMPUTER EQPT.	0.00	0.00	0.00	0.00	0.00
10-601-8080 CAPITAL - IMPROVEMENTS	7,000.00	0.00	7,661.33	(661.33)	109.45
10-601-8095 SBITA EXPENDITURES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY	9,850.00	109.95	10,253.63	(403.63)	104.10
<u>INTERFUND TRANSFERS</u>					
10-601-9010 TRANSFERS/CAP. REPLACE.	0.00	0.00	0.00	0.00	0.00
10-601-9021 TRANSFER TO WATER (NWM)	0.00	0.00	0.00	0.00	0.00
10-601-9030 TRANSFER TO DEBT SERVICE FU	<u>28,940.00</u>	<u>0.00</u>	<u>28,940.00</u>	<u>0.00</u>	<u>100.00</u>
TOTAL INTERFUND TRANSFERS	28,940.00	0.00	28,940.00	0.00	100.00
TOTAL ADMINISTRATION	1,227,699.00	79,647.05	1,247,162.36	(19,463.36)	101.59

10 -GENERAL FUND
 COURT

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PERSONNEL</u>					
10-602-1010 SALARIES	63,680.00	5,327.66	64,137.29 (	457.29)	100.72
10-602-1015 OVERTIME	0.00	0.00	0.00	0.00	0.00
10-602-1020 MEDICARE	940.00	78.79	949.29 (	9.29)	100.99
10-602-1025 TWC (SUI)	90.00	0.00	117.00 (	27.00)	130.00
10-602-1036 LIFE INSURANCE	110.00	7.25	87.00	23.00	79.09
10-602-1037 WORKERS' COMP INSURANCE	140.00	34.97	130.68	9.32	93.34
10-602-1040 TMRS RETIREMENT	9,345.00	776.17	9,415.20 (	70.20)	100.75
10-602-1070 SPECIAL ALLOWANCES	<u>1,200.00</u>	<u>92.30</u>	<u>1,199.90</u>	<u>0.10</u>	<u>99.99</u>
TOTAL PERSONNEL	75,505.00	6,317.14	76,036.36 (	531.36)	100.70
<u>SUPPLIES</u>					
10-602-2020 OFFICE SUPPLIES	750.00	93.77	721.29	28.71	96.17
10-602-2050 PRINTING & COPYING	500.00	0.00	667.00 (	167.00)	133.40
10-602-2091 SAFETY SUPPLIES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL SUPPLIES	1,250.00	93.77	1,388.29 (	138.29)	111.06
<u>SERVICES</u>					
10-602-3015 JUDGE/PROSECUTOR	15,600.00	1,300.00	15,600.00	0.00	100.00
10-602-3020 ASSOCIATION DUES & PUBS	150.00	0.00	75.00	75.00	50.00
10-602-3030 TRAINING/EDUCATION	1,500.00	0.00	650.00	850.00	43.33
10-602-3040 TRAVEL/MILEAGE/LODGING	2,000.00	0.00	539.74	1,460.26	26.99
10-602-3050 LIABILITY INSURANCE	140.00	0.00	114.38	25.62	81.70
10-602-3070 PROPERTY INSURANCE	85.00	0.00	69.45	15.55	81.71
10-602-3075 BANK/CREDIT CARD FEES	<u>1,800.00</u>	<u>348.36</u>	<u>2,770.01</u>	<u>(970.01)</u>	<u>153.89</u>
TOTAL SERVICES	21,275.00	1,648.36	19,818.58	1,456.42	93.15
<u>CONTRACTUAL</u>					
10-602-4075 COMPUTER SOFTWARE/INCODE	<u>5,500.00</u>	<u>0.00</u>	<u>5,502.00</u>	<u>(2.00)</u>	<u>100.04</u>
TOTAL CONTRACTUAL	5,500.00	0.00	5,502.00 (	2.00)	100.04
<u>UTILITIES</u>					
10-602-7042 UTILITIES - PHONE/CELL/VOIP	<u>180.00</u>	<u>0.00</u>	<u>0.00</u>	<u>180.00</u>	<u>0.00</u>
TOTAL UTILITIES	180.00	0.00	0.00	180.00	0.00
<u>CAPITAL OUTLAY</u>					
10-602-8010 NON CAPITAL-ELECT. EQPT.	0.00	0.00	0.00	0.00	0.00
10-602-8015 NON-CAPITAL-COMPUTER	0.00	0.00	0.00	0.00	0.00
10-602-8025 NON-CAPITAL - OFFICE FURN.	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
TOTAL COURT	103,710.00	8,059.27	102,745.23	964.77	99.07

10 -GENERAL FUND
 PUBLIC WORKS

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PERSONNEL</u>					
10-603-1010 SALARIES	268,885.00	23,273.77	270,356.19 (	1,471.19)	100.55
10-603-1015 OVERTIME	10,000.00	41.63	2,129.02	7,870.98	21.29
10-603-1017 INCENTIVE AGREEMENTS	0.00	0.00	0.00	0.00	0.00
10-603-1020 MEDICARE	4,010.00	343.66	4,046.09 (	36.09)	100.90
10-603-1025 TWC (SUI)	360.00	0.00	526.50 (	166.50)	146.25
10-603-1030 HEALTH INSURANCE	36,680.00	3,024.25	35,923.96	756.04	97.94
10-603-1031 HSA	0.00	0.00	0.00	0.00	0.00
10-603-1033 DENTAL INSURANCE	1,140.00	123.36	1,466.10 (	326.10)	128.61
10-603-1035 VISION CARE INSURANCE	315.00	26.02	309.16	5.84	98.15
10-603-1036 LIFE INSURANCE	432.00	29.00	344.37	87.63	79.72
10-603-1037 WORKERS' COMP INSURANCE	5,870.00	1,499.07	5,556.49	313.51	94.66
10-603-1040 TMRS RETIREMENT	39,778.00	3,418.08	40,416.02 (	638.02)	101.60
10-603-1070 SPECIAL ALLOWANCES	<u>7,800.00</u>	<u>599.98</u>	<u>8,042.08</u> (	<u>242.08</u>)	<u>103.10</u>
TOTAL PERSONNEL	375,270.00	32,378.82	369,115.98	6,154.02	98.36
<u>SUPPLIES</u>					
10-603-2020 OFFICE SUPPLIES	750.00	0.00	1,140.62 (	390.62)	152.08
10-603-2035 EMPLOYEE APPRECIATION	400.00	342.64	399.84	0.16	99.96
10-603-2050 PRINTING & COPYING	200.00	0.00	0.00	200.00	0.00
10-603-2060 MEDICAL EXAMS/SCREENINGS	200.00	0.00	114.50	85.50	57.25
10-603-2070 JANITORIAL SUPPLIES	2,000.00	164.52	1,775.72	224.28	88.79
10-603-2080 UNIFORMS	2,400.00	62.99	1,046.35	1,353.65	43.60
10-603-2090 SMALL TOOLS	3,000.00	149.94	1,304.55	1,695.45	43.49
10-603-2091 SAFETY GEAR	1,500.00	101.36	1,764.37 (	264.37)	117.62
10-603-2092 GENERAL SUPPLIES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL SUPPLIES	10,450.00	821.45	7,545.95	2,904.05	72.21
<u>SERVICES</u>					
10-603-3012 PROFESSIONAL - ENGINEERING	4,000.00	0.00	190.00	3,810.00	4.75
10-603-3013 PROFESSIONAL SERVICES	26,800.00	1,339.62	24,881.44	1,918.56	92.84
10-603-3014 PROF SERV - CH & MONUMENTS	7,500.00	0.00	1,576.32	5,923.68	21.02
10-603-3015 PROF SERV - LHS MEDIANS	0.00	0.00	0.00	0.00	0.00
10-603-3020 ASSOCIATION DUES & PUBS	300.00	0.00	150.00	150.00	50.00
10-603-3030 TRAINING/EDUCATION	600.00	0.00	297.50	302.50	49.58
10-603-3040 TRAVEL/MILEAGE/LODGING/PERD	250.00	0.00	240.74	9.26	96.30
10-603-3050 LIABILITY INSURANCE	4,650.00	0.00	3,799.19	850.81	81.70
10-603-3060 UNIFORM SERVICE	2,800.00	242.24	3,430.70 (	630.70)	122.53
10-603-3070 PROPERTY INSURANCE	2,800.00	0.00	2,287.68	512.32	81.70
10-603-3087 CITIZEN'S COMMUNICATON	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL SERVICES	49,700.00	1,581.86	36,853.57	12,846.43	74.15
<u>CONTRACTUAL</u>					
10-603-4075 COMPUTER SOFTWARE	700.00	0.00	0.00	700.00	0.00
10-603-4086 CONTRACT LABOR	<u>0.00</u>	<u>0.00</u>	<u>887.50</u> (	<u>887.50</u>)	<u>0.00</u>
TOTAL CONTRACTUAL	700.00	0.00	887.50 (	187.50)	126.79

10 -GENERAL FUND
 PUBLIC WORKS

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
MAINTENANCE					
10-603-5005 EQUIPMENT LEASES	2,500.00	381.52	381.52	2,118.48	15.26
10-603-5010 EQUIPMENT MAINT & REPAIR	17,000.00	101.03	18,043.08 (	1,043.08)	106.14
10-603-5015 ELECTRONIC EQPT MAINT	0.00	0.00	0.00	0.00	0.00
10-603-5020 VEHICLE MAINTENANCE	6,600.00	0.00	2,308.09	4,291.91	34.97
10-603-5030 BUILDING MAINTENANCE	6,300.00	447.57	5,607.61	692.39	89.01
10-603-5060 VEHICLE & EQPT FUELS	<u>10,000.00</u>	<u>1,379.69</u>	<u>10,493.23</u> (	<u>493.23)</u>	<u>104.93</u>
TOTAL MAINTENANCE	42,400.00	2,309.81	36,833.53	5,566.47	86.87
DEPT MATERIALS-SERVICES					
10-603-6011 CHEMICALS	500.00	7.97	387.22	112.78	77.44
10-603-6055 FIRE HYDRANTS	0.00	0.00	0.00	0.00	0.00
10-603-6080 STREET MAINTENANCE	25,000.00	1,920.25	7,710.15	17,289.85	30.84
10-603-6081 SIGN MAINTENANCE	3,000.00	76.50	2,011.18	988.82	67.04
10-603-6083 DRAINAGE MAINT	300.00	0.00	0.00	300.00	0.00
10-603-6084 PAVILION/PLAY/PATH MAINT	2,000.00	0.00	888.26	1,111.74	44.41
10-603-6085 STRIPING	0.00	0.00	0.00	0.00	0.00
10-603-6086 EAGLE SCOUT PROJECTS	<u>950.00</u>	<u>0.00</u>	<u>0.00</u>	<u>950.00</u>	<u>0.00</u>
TOTAL DEPT MATERIALS-SERVICES	31,750.00	2,004.72	10,996.81	20,753.19	34.64
UTILITIES					
10-603-7040 UTILITIES - ELECTRIC	42,000.00	3,633.54	38,968.96	3,031.04	92.78
10-603-7041 UTILITIES - GAS	300.00	33.00	400.75 (	100.75)	133.58
10-603-7042 UTILITIES - PHONE	1,000.00	75.01	790.61	209.39	79.06
10-603-7044 UTILITIES - WATER	20,000.00	536.87	9,974.19	10,025.81	49.87
10-603-7045 STREET LIGHTS	29,000.00	2,558.28	30,952.07 (	1,952.07)	106.73
10-603-7046 UTILITIES - SAWS	<u>6,000.00</u>	<u>0.00</u>	<u>3,533.69</u>	<u>2,466.31</u>	<u>58.89</u>
TOTAL UTILITIES	98,300.00	6,836.70	84,620.27	13,679.73	86.08
CAPITAL OUTLAY					
10-603-8005 OFFICE FURNITURE	0.00	0.00	0.00	0.00	0.00
10-603-8010 NON-CAPITAL-ELECTRONIC EQUI	0.00	0.00	0.00	0.00	0.00
10-603-8015 NON-CAPITAL-COMPUTER	400.00	0.00	382.32	17.68	95.58
10-603-8020 NON-CAPITAL-MAINT EQPT	1,000.00	0.00	0.00	1,000.00	0.00
10-603-8060 CAPITAL - EQUIPMENT	0.00	0.00	0.00	0.00	0.00
10-603-8080 CAPITAL IMPROVEMENT PROJECT	0.00	0.00	0.00	0.00	0.00
10-603-8081 CAPITAL - BUILDINGS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY	1,400.00	0.00	382.32	1,017.68	27.31
INTERFUND TRANSFERS					
10-603-9010 TRF TO CAPITAL REPLACEMENT	50,583.00	0.00	50,583.00	0.00	100.00
10-603-9072 TRANSFER TO WATER CAPITAL	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL INTERFUND TRANSFERS	50,583.00	0.00	50,583.00	0.00	100.00
TOTAL PUBLIC WORKS	660,553.00	45,933.36	597,818.93	62,734.07	90.50

10 -GENERAL FUND
 FIRE DEPARTMENT

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PERSONNEL</u>					
10-604-1010 SALARIES	1,348,360.00	102,234.35	1,335,738.76	12,621.24	99.06
10-604-1015 OVERTIME	44,000.00	4,912.06	42,590.98	1,409.02	96.80
10-604-1017 INCENTIVE AGREEMENTS	3,300.00	0.00	0.00	3,300.00	0.00
10-604-1020 MEDICARE	20,635.00	1,544.99	19,854.78	780.22	96.22
10-604-1025 TWC (SUI)	2,070.00	6.29	2,138.92 (	68.92)	103.33
10-604-1030 HEALTH INSURANCE	159,000.00	13,403.09	148,472.53	10,527.47	93.38
10-604-1031 HSA	0.00	0.00	0.00	0.00	0.00
10-604-1033 DENTAL INSURANCE	7,020.00	617.66	7,176.04 (	156.04)	102.22
10-604-1035 VISION CARE INSURANCE	1,500.00	129.68	1,510.99 (	10.99)	100.73
10-604-1036 LIFE INSURANCE	1,836.00	123.25	1,457.25	378.75	79.37
10-604-1037 WORKERS' COMP INSURANCE	44,379.00	10,951.87	41,207.77	3,171.23	92.85
10-604-1040 TMRS RETIREMENT	204,910.00	16,393.62	201,335.30	3,574.70	98.26
10-604-1070 SPECIAL ALLOWANCES	<u>30,600.00</u>	<u>2,084.92</u>	<u>27,011.64</u>	<u>3,588.36</u>	<u>88.27</u>
TOTAL PERSONNEL	1,867,610.00	152,401.78	1,828,494.96	39,115.04	97.91
<u>SUPPLIES</u>					
10-604-2020 OFFICE SUPPLIES	1,200.00	0.00	990.35	209.65	82.53
10-604-2035 EMPLOYEE APPRECIATION	765.00	765.00	765.00	0.00	100.00
10-604-2060 MEDICAL EXAMS/SCREENINGS	1,000.00	0.00	683.00	317.00	68.30
10-604-2070 JANITORIAL SUPPLIES	3,000.00	0.00	2,855.87	144.13	95.20
10-604-2080 UNIFORMS & ACCESSORIES	<u>13,000.00</u>	<u>951.00</u>	<u>12,232.94</u>	<u>767.06</u>	<u>94.10</u>
TOTAL SUPPLIES	18,965.00	1,716.00	17,527.16	1,437.84	92.42
<u>SERVICES</u>					
10-604-3017 PROFESSIONAL - MEDICAL DIRE	5,400.00	450.00	5,400.00	0.00	100.00
10-604-3020 ASSOCIATION DUES & PUBS	13,720.00	0.00	14,361.94 (	641.94)	104.68
10-604-3030 TRAINING/EDUCATION	7,000.00	168.66	7,416.52 (	416.52)	105.95
10-604-3040 TRAVEL/MILEAGE/LODGING/PERD	3,500.00	28.05	1,643.02	1,856.98	46.94
10-604-3050 LIABILITY INSURANCE	25,900.00	0.00	21,161.06	4,738.94	81.70
10-604-3070 PROPERTY INSURANCE	18,400.00	0.00	15,033.34	3,366.66	81.70
10-604-3080 SPECIAL SERVICES	15,900.00	2,967.70	22,302.20 (	6,402.20)	140.27
10-604-3087 CITIZEN COMMUNICATION/EDUCA	0.00	0.00	0.00	0.00	0.00
10-604-3090 COMMUNICATIONS SERVICES	<u>6,108.00</u>	<u>786.80</u>	<u>5,368.56</u>	<u>739.44</u>	<u>87.89</u>
TOTAL SERVICES	95,928.00	4,401.21	92,686.64	3,241.36	96.62
<u>CONTRACTUAL</u>					
10-604-4045 RADIO ACCESS FEES - COSA	5,800.00	504.00	5,868.00 (	68.00)	101.17
10-604-4075 COMPUTER SOFTWARE/MAINTENAN	0.00	0.00	157.02 (	157.02)	0.00
10-604-4086 CONTRACT LABOR	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CONTRACTUAL	5,800.00	504.00	6,025.02 (	225.02)	103.88
<u>MAINTENANCE</u>					
10-604-5010 EQUIPMENT MAINT & REPAIR	5,000.00	65.00	5,865.06 (	865.06)	117.30
10-604-5020 VEHICLE MAINTENANCE	30,100.00	1,242.13	26,826.82	3,273.18	89.13
10-604-5030 BUILDING MAINTENANCE	5,350.00	290.25	8,745.40 (	3,395.40)	163.47
10-604-5060 VEHICLE & EQPT FUELS	<u>13,500.00</u>	<u>1,071.11</u>	<u>13,243.83</u>	<u>256.17</u>	<u>98.10</u>
TOTAL MAINTENANCE	53,950.00	2,668.49	54,681.11 (	731.11)	101.36

10 -GENERAL FUND
 FIRE DEPARTMENT

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>DEPT MATERIALS-SERVICES</u>					
10-604-6015 ELECTRONIC EQPT MAINT	6,500.00	427.95	6,384.50	115.50	98.22
10-604-6030 INVESTIGATIVE SUPPLIES/PROC	750.00	0.00	112.41	637.59	14.99
10-604-6040 EMS SUPPLIES	29,940.00	(314.49)	29,325.23	614.77	97.95
10-604-6045 FIRE FIGHTING EQPT SUPPLIES	9,500.00	2,065.05	6,978.30	2,521.70	73.46
10-604-6060 PPE MAINTENANCE	18,050.00	0.00	15,248.89	2,801.11	84.48
TOTAL DEPT MATERIALS-SERVICES	64,740.00	2,178.51	58,049.33	6,690.67	89.67
<u>UTILITIES</u>					
10-604-7044 UTILITIES - WATER	2,000.00	191.30	2,081.76	(81.76)	104.09
TOTAL UTILITIES	2,000.00	191.30	2,081.76	(81.76)	104.09
<u>CAPITAL OUTLAY</u>					
10-604-8010 NON-CAPITAL-ELECTRONIC EQUI	0.00	0.00	0.00	0.00	0.00
10-604-8012 NON-CAPITAL-FIRE ARMS/TASER	0.00	0.00	0.00	0.00	0.00
10-604-8015 NON-CAPITAL-COMPUTER EQUIPM	400.00	0.00	89.95	310.05	22.49
10-604-8020 NON-CAPITAL MAINTENANCE EQP	0.00	0.00	0.00	0.00	0.00
10-604-8023 NON CAPITAL - FITNESS EQPT	0.00	0.00	0.00	0.00	0.00
10-604-8025 NON CAP - OFFICE FURN/EQPT	0.00	0.00	0.00	0.00	0.00
10-604-8035 FIRE FIGHTING EQPT PURCH	0.00	0.00	0.00	0.00	0.00
10-604-8040 CAPITAL - PPE EQUIPMENT	0.00	0.00	0.00	0.00	0.00
10-604-8050 CAPITAL - VEHICLE	0.00	0.00	0.00	0.00	0.00
10-604-8060 CAPITAL - EQUIPMENT	0.00	0.00	0.00	0.00	0.00
10-604-8080 CAPITAL - IMPROVEMENT	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	400.00	0.00	89.95	310.05	22.49
<u>INTERFUND TRANSFERS</u>					
10-604-9000 GRANT EXPENDITURES	11,560.00	0.00	7,833.12	3,726.88	67.76
10-604-9010 TRF TO CAPITAL REPLACEMENT	272,561.00	0.00	272,561.00	0.00	100.00
TOTAL INTERFUND TRANSFERS	284,121.00	0.00	280,394.12	3,726.88	98.69
TOTAL FIRE DEPARTMENT	2,393,514.00	164,061.29	2,340,030.05	53,483.95	97.77

10 -GENERAL FUND
 POLICE DEPARTMENT

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PERSONNEL</u>					
10-605-1010 SALARIES	1,471,200.00	124,942.99	1,448,558.38	22,641.62	98.46
10-605-1015 OVERTIME	34,000.00	2,698.19	10,716.90	23,283.10	31.52
10-605-1017 INCENTIVE AGREEMENTS	8,250.00	0.00	7,600.00	650.00	92.12
10-605-1020 MEDICARE	22,600.00	1,852.25	21,368.78	1,231.22	94.55
10-605-1025 TWC (SUI)	1,710.00	30.52	2,260.18 (	550.18)	132.17
10-605-1030 HEALTH INSURANCE	174,600.00	14,195.32	170,385.52	4,214.48	97.59
10-605-1031 HSA	0.00	0.00	0.00	0.00	0.00
10-605-1033 DENTAL INSURANCE	8,020.00	646.90	8,094.12 (	74.12)	100.92
10-605-1035 VISION CARE INSURANCE	1,660.00	134.56	1,707.95 (	47.95)	102.89
10-605-1036 LIFE INSURANCE	2,052.00	123.25	1,573.25	478.75	76.67
10-605-1037 WORKERS' COMP INSURANCE	41,400.00	10,575.06	37,275.01	4,124.99	90.04
10-605-1040 TMRS RETIREMENT	223,340.00	18,532.84	216,386.53	6,953.47	96.89
10-605-1070 SPECIAL ALLOWANCES	<u>42,275.00</u>	<u>2,855.75</u>	<u>38,776.73</u>	<u>3,498.27</u>	<u>91.72</u>
TOTAL PERSONNEL	2,031,107.00	176,587.63	1,964,703.35	66,403.65	96.73
<u>SUPPLIES</u>					
10-605-2020 OFFICE SUPPLIES	3,000.00	5.98	2,784.57	215.43	92.82
10-605-2035 EMPLOYEE APPRECIATION	855.00	562.69	595.55	259.45	69.65
10-605-2050 PRINTING & COPYING	1,300.00	467.00	1,283.90	16.10	98.76
10-605-2060 MEDICAL/SCREENING/TESTING/B	1,000.00	0.00	358.95	641.05	35.90
10-605-2070 JANITORIAL/BUILDING SUPPLIE	500.00	0.00	500.00	0.00	100.00
10-605-2080 UNIFORMS & ACCESSORIES	25,000.00	4,902.57	24,318.08	681.92	97.27
10-605-2091 SAFETY SUPPLIES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL SUPPLIES	31,655.00	5,938.24	29,841.05	1,813.95	94.27
<u>SERVICES</u>					
10-605-3020 ASSOCIATION DUES & PUBS	3,180.00	0.00	1,680.00	1,500.00	52.83
10-605-3030 TRAINING/EDUCATION	3,000.00	445.00	1,937.38	1,062.62	64.58
10-605-3040 TRAVEL/MILEAGE/LODGING/PERD	4,000.00	1,250.86	2,585.34	1,414.66	64.63
10-605-3050 LIABILITY INSURANCE	23,300.00	0.00	22,079.32	1,220.68	94.76
10-605-3060 UNIFORM MAINTENANCE	6,000.00	194.01	2,344.05	3,655.95	39.07
10-605-3071 PROPERTY INSURANCE	11,100.00	0.00	9,069.03	2,030.97	81.70
10-605-3072 ANIMAL CONTROL SERVICES	12,500.00	1,000.00	12,000.00	500.00	96.00
10-605-3087 CITIZENS COMMUNICATION/ED	600.00	0.00	600.00	0.00	100.00
10-605-3090 COMMUNICATIONS SERVICES	<u>9,400.00</u>	<u>846.00</u>	<u>9,543.04</u> (	<u>143.04</u>)	<u>101.52</u>
TOTAL SERVICES	73,080.00	3,735.87	61,838.16	11,241.84	84.62
<u>CONTRACTUAL</u>					
10-605-4045 CONTRACT/RADIO FEES COSA	8,000.00	612.00	7,488.00	512.00	93.60
10-605-4075 COMPUTER SOFTWARE/INCODE	20,944.00	202.00	23,098.27 (	2,154.27)	110.29
10-605-4086 CONTRACT LABOR	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CONTRACTUAL	28,944.00	814.00	30,586.27 (	1,642.27)	105.67

10 -GENERAL FUND
 POLICE DEPARTMENT

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>MAINTENANCE</u>					
10-605-5005 EQUIPMENT LEASES	2,000.00	19.46	1,664.17	335.83	83.21
10-605-5010 EQUIPMENT MAINT & REPAIR	1,500.00	0.00	1,420.71	79.29	94.71
10-605-5015 ELECTRONIC EQPT MAINT	2,350.00	0.00	1,426.41	923.59	60.70
10-605-5020 VEHICLE MAINTENANCE	33,000.00	2,586.72	37,809.20 (	4,809.20)	114.57
10-605-5030 BUILDING MAINTENANCE	3,000.00	712.75	3,742.22 (	742.22)	124.74
10-605-5060 VEHICLE & EQPT FUELS	<u>44,000.00</u>	<u>2,971.09</u>	<u>46,674.05</u> (	<u>2,674.05)</u>	<u>106.08</u>
TOTAL MAINTENANCE	85,850.00	6,290.02	92,736.76 (	6,886.76)	108.02
<u>DEPT MATERIALS-SERVICES</u>					
10-605-6030 INVESTIGATIVE SUPPLIES	5,000.00	596.40	3,546.76	1,453.24	70.94
10-605-6032 POLICE SAFETY SUPPLIES	3,000.00	347.94	761.87	2,238.13	25.40
10-605-6035 FIREARMS EQUIPMENT/SUPPLIES	8,800.00	755.00	8,799.57	0.43	100.00
10-605-6037 OTHER EQUIPMENT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL DEPT MATERIALS-SERVICES	16,800.00	1,699.34	13,108.20	3,691.80	78.03
<u>UTILITIES</u>					
10-605-7042 UTILITES- PHONE	<u>4,100.00</u>	<u>230.40</u>	<u>3,490.21</u>	<u>609.79</u>	<u>85.13</u>
TOTAL UTILITIES	4,100.00	230.40	3,490.21	609.79	85.13
<u>CAPITAL OUTLAY</u>					
10-605-8010 NON-CAPITAL-ELECTRONIC EQUI	0.00	0.00	0.00	0.00	0.00
10-605-8012 NON CAPITAL-FIRE ARMS/TASER	0.00	0.00	0.00	0.00	0.00
10-605-8015 NON-CAPITAL-COMPUTER EQUIP.	400.00	0.00	778.31 (	378.31)	194.58
10-605-8020 NON-CAPITAL MAINT. EQUIPMEN	0.00	0.00	0.00	0.00	0.00
10-605-8025 NON-CAPITAL - OFFICE FURNIT	0.00	0.00	0.00	0.00	0.00
10-605-8030 CAPITAL - POLICE EQUIPMENT	21,000.00	0.00	21,727.77 (	727.77)	103.47
10-605-8045 CAPITAL - COMPUTER EQUIPMEN	0.00	0.00	0.00	0.00	0.00
10-605-8050 CAPITAL - VEHICLES	0.00	0.00	0.00	0.00	0.00
10-605-8081 CAPITAL - BUILDING	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY	21,400.00	0.00	22,506.08 (	1,106.08)	105.17
<u>INTERFUND TRANSFERS</u>					
10-605-9000 GRANT EXPENDITURES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.00
TOTAL POLICE DEPARTMENT	2,292,936.00	195,295.50	2,218,810.08	74,125.92	96.77

10 -GENERAL FUND
 DEVELOPMENT SERVICES

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>SUPPLIES</u>					
10-607-2020 OFFICE SUPPLIES	250.00	44.37	195.15	54.85	78.06
10-607-2050 PRINTING & COPYING	<u>300.00</u>	<u>0.00</u>	<u>133.00</u>	<u>167.00</u>	<u>44.33</u>
TOTAL SUPPLIES	550.00	44.37	328.15	221.85	59.66
<u>SERVICES</u>					
10-607-3012 PROF -ENGINEERING REVIEW	0.00	0.00	0.00	0.00	0.00
10-607-3015 PROF -BLDG INSPECTION SERVI	78,000.00	5,975.00	80,720.00 (	2,720.00)	103.49
10-607-3016 PROF -HEALTH INSPECTOR	2,800.00	360.00	2,580.00	220.00	92.14
10-607-3017 PROF -SANITARY INSPECTION S	4,000.00	250.00	3,700.00	300.00	92.50
10-607-3020 ASSOCIATION DUES & PUBS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL SERVICES	84,800.00	6,585.00	87,000.00 (	2,200.00)	102.59
<u>CONTRACTUAL</u>					
10-607-4075 COMPUTER SOFTWARE/MAINTENAN	<u>3,375.00</u>	<u>0.00</u>	<u>3,375.00</u>	<u>0.00</u>	<u>100.00</u>
TOTAL CONTRACTUAL	3,375.00	0.00	3,375.00	0.00	100.00
<u>CAPITAL OUTLAY</u>					
10-607-8081 SBITA - PRINICIPAL	0.00	8,802.00	8,802.00 (	8,802.00)	0.00
10-607-8082 SBITA - INTEREST PMT	<u>0.00</u>	<u>554.00</u>	<u>554.00</u> (	<u>554.00</u>)	<u>0.00</u>
TOTAL CAPITAL OUTLAY	0.00	9,356.00	9,356.00 (	9,356.00)	0.00
TOTAL DEVELOPMENT SERVICES	88,725.00	15,985.37	100,059.15 (	11,334.15)	112.77
TOTAL EXPENDITURES	6,819,335.00	508,815.34	6,650,897.39	168,437.61	97.53
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	(338,459.32)	80,246.06 (	80,246.06)	0.00

CITY OF SHAVANO PARK
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2024

20 -WATER FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
NON-DEPARTMENTAL	<u>1,586,365.00</u>	<u>382,008.56</u>	<u>1,528,763.57</u>	<u>57,601.43</u>	<u>96.37</u>
TOTAL REVENUES	<u>1,586,365.00</u>	<u>382,008.56</u>	<u>1,528,763.57</u>	<u>57,601.43</u>	<u>96.37</u>
<u>EXPENDITURE SUMMARY</u>					
WATER DEPARTMENT	1,369,262.00	189,271.97	1,088,034.77	281,227.23	79.46
DEBT SERVICE	<u>217,103.00</u>	(<u>147,688.02</u>)	<u>69,414.99</u>	<u>147,688.01</u>	<u>31.97</u>
TOTAL EXPENDITURES	<u>1,586,365.00</u>	<u>41,583.95</u>	<u>1,157,449.76</u>	<u>428,915.24</u>	<u>72.96</u>
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	340,424.61	371,313.81 (	371,313.81)	0.00

20 -WATER FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>NON-DEPARTMENTAL</u>					
<u>WATER SALES</u>					
20-599-5015 WATER CONSUMPTION	682,950.00	59,693.14	682,874.50	75.50	99.99
20-599-5016 LATE CHARGES	12,000.00	494.06	13,949.33 (	1,949.33)	116.24
20-599-5018 DEBT SERVICE	189,900.00	20,315.88	203,608.08 (	13,708.08)	107.22
20-599-5019 WATER SERVICE FEE	66,000.00	5,828.04	68,318.46 (	2,318.46)	103.51
20-599-5036 EAA PASS THRU CHARGE	92,365.00	8,479.00	90,907.02	1,457.98	98.42
20-599-5037 CONNECTION/DISCONNECT FEE	0.00	0.00	0.00	0.00	0.00
20-599-5040 TAPPING FEES	0.00	0.00	2,800.00 (	2,800.00)	0.00
20-599-5045 METER UPGRADE FEE	0.00	0.00	0.00	0.00	0.00
TOTAL WATER SALES	1,043,215.00	94,810.12	1,062,457.39 (	19,242.39)	101.84
<u>MISC./GRANTS/INTEREST</u>					
20-599-7000 INTEREST INCOME	61,650.00	7,069.98	86,603.95 (	24,953.95)	140.48
20-599-7001 UNREAL G/L ON INVESTMENTS	0.00	596.95	1,053.85 (	1,053.85)	0.00
20-599-7005 INTEREST - LEASE RECEIVABLE	0.00	4,312.00	4,312.00 (	4,312.00)	0.00
20-599-7011 OTHER INCOME	0.00	8.90	231.80 (	231.80)	0.00
20-599-7012 LEASE OF WATER RIGHTS	8,000.00	0.00	10,264.00 (	2,264.00)	128.30
20-599-7024 BEXAR COUNTY ILA - ARPA	400,000.00	255,052.67	266,980.44	133,019.56	66.75
20-599-7028 TCEQ GRANT	0.00	0.00	0.00	0.00	0.00
20-599-7060 CC SERVICE FEES	9,000.00	1,091.22	9,059.11 (	59.11)	100.66
20-599-7075 SITE/TOWER LEASE REVENUE	25,500.00	2,234.72	25,680.35 (	180.35)	100.71
20-599-7076 SITE LEASE REVENUE - CONTRA	0.00 (	25,680.00) (	25,680.00)	25,680.00	0.00
20-599-7077 AMORT - DEF INFLOW - LEASES	0.00	22,634.00	22,634.00 (	22,634.00)	0.00
20-599-7090 SALE OF FIXED ASSETS	0.00	0.00	6,288.68 (	6,288.68)	0.00
20-599-7097 INSURANCE PROCEEDS	0.00	0.00	0.00	0.00	0.00
TOTAL MISC./GRANTS/INTEREST	504,150.00	267,320.44	407,428.18	96,721.82	80.81
<u>TRANSFERS IN</u>					
20-599-8010 TRANSFER FROM GENERAL (NWM)	0.00	0.00	0.00	0.00	0.00
20-599-8058 TRANSFER FROM ARPA FUND	0.00	5,487.00	5,487.00 (	5,487.00)	0.00
20-599-8072 TRF IN-CAPITAL REPLACEMENT	39,000.00	14,391.00	53,391.00 (	14,391.00)	136.90
20-599-8090 PRIOR PERIOD ADJUSTMENT	0.00	0.00	0.00	0.00	0.00
20-599-8099 TRF IN - RESERVES	0.00	0.00	0.00	0.00	0.00
TOTAL TRANSFERS IN	39,000.00	19,878.00	58,878.00 (	19,878.00)	150.97
TOTAL NON-DEPARTMENTAL	1,586,365.00	382,008.56	1,528,763.57	57,601.43	96.37
TOTAL REVENUES	1,586,365.00	382,008.56	1,528,763.57	57,601.43	96.37

20 -WATER FUND
 WATER DEPARTMENT

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
PERSONNEL					
20-606-1010 SALARIES	280,000.00	23,394.63	280,858.91 (	858.91)	100.31
20-606-1015 OVERTIME	16,000.00	1,609.59	17,141.89 (	1,141.89)	107.14
20-606-1017 INCENTIVE AGREEMENTS	0.00	0.00	0.00	0.00	0.00
20-606-1020 MEDICARE	4,500.00	357.71	4,415.38	84.62	98.12
20-606-1025 TWC (SUI)	360.00	0.00	526.50 (	166.50)	146.25
20-606-1030 HEALTH INSURANCE	37,600.00	2,841.26	35,887.11	1,712.89	95.44
20-606-1031 HSA	0.00	0.00	0.00	0.00	0.00
20-606-1033 DENTAL INSURANCE	1,480.00	180.16	2,147.70 (	667.70)	145.11
20-606-1035 VISION CARE INSURANCE	350.00	35.58	423.86 (	73.86)	121.10
20-606-1036 LIFE INSURANCE	435.00	29.00	344.36	90.64	79.16
20-606-1037 WORKERS' COMP INSURANCE	6,800.00	1,660.44	6,211.96	588.04	91.35
20-606-1040 TMRS RETIREMENT	44,300.00	3,583.65	44,265.26	34.74	99.92
20-606-1070 SPECIAL ALLOWANCES	11,500.00	807.72	10,258.02	1,241.98	89.20
TOTAL PERSONNEL	403,325.00	34,499.74	402,480.95	844.05	99.79
SUPPLIES					
20-606-2020 OFFICE SUPPLIES	1,000.00	174.39	1,173.90 (	173.90)	117.39
20-606-2030 POSTAGE	4,195.00	375.76	4,586.88 (	391.88)	109.34
20-606-2035 EMPLOYEE APPRECIATION	400.00	342.64	399.84	0.16	99.96
20-606-2050 PRINTING & COPYING	800.00	0.00	1,180.52 (	380.52)	147.57
20-606-2060 MED EXAMS/SCREENING/TESTING	100.00	0.00	0.00	100.00	0.00
20-606-2070 JANITORIAL SUPPLIES	200.00	0.00	1,015.18 (	815.18)	507.59
20-606-2075 BANK/CREDITCARD FEES	9,000.00	1,163.32	13,152.54 (	4,152.54)	146.14
20-606-2080 UNIFORMS	1,800.00 (	29.90)	1,225.29	574.71	68.07
20-606-2090 SMALL TOOLS	3,000.00	16.94	1,564.80	1,435.20	52.16
20-606-2091 SAFETY SUPPLIES/EQUIPMENT	1,400.00	247.61	1,152.51	247.49	82.32
TOTAL SUPPLIES	21,895.00	2,290.76	25,451.46 (	3,556.46)	116.24
SERVICES					
20-606-3012 ENGINEERING SERVICES	20,000.00	0.00	0.00	20,000.00	0.00
20-606-3013 PROFESSIONAL SERVICES	2,000.00	0.00	0.00	2,000.00	0.00
20-606-3020 ASSOCIATION DUES & PUBS	2,115.00	0.00	180.00	1,935.00	8.51
20-606-3030 TRAINING/EDUCATION	3,750.00	111.00	4,065.25 (	315.25)	108.41
20-606-3040 TRAVEL/MILEAGE/LODGING/PERD	1,000.00	44.22	470.31	529.69	47.03
20-606-3050 INSURANCE - LIABILITY	4,800.00	0.00	3,921.74	878.26	81.70
20-606-3060 UNIFORM SERVICES	3,200.00	242.24	3,430.44 (	230.44)	107.20
20-606-3070 INSURANCE - PROPERTY	2,700.00	0.00	2,205.98	494.02	81.70
20-606-3075 CONSERV. ED./REBATES	100.00	0.00	0.00	100.00	0.00
20-606-3080 SPECIAL SERVICES	2,300.00	25.30	730.45	1,569.55	31.76
20-606-3082 WATER ANALYSIS FEES	7,000.00	138.00	6,002.37	997.63	85.75
20-606-3087 CITIZENS COMM/EDUCATION	0.00	0.00	0.00	0.00	0.00
20-606-3090 COMMUNICATIONS SERVICES	750.00	75.01	790.62 (	40.62)	105.42
TOTAL SERVICES	49,715.00	635.77	21,797.16	27,917.84	43.84

20 -WATER FUND
 WATER DEPARTMENT

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
CONTRACTUAL					
20-606-4075 COMPUTER SOFTWARE/INCODE	13,646.00	638.36	13,966.66 (	320.66)	102.35
20-606-4085 EAA -WATER MANAGEMENT FEES	97,449.00	15,568.83	94,008.08	3,440.92	96.47
20-606-4086 CONTRACT LABOR	0.00	0.00	887.50 (	887.50)	0.00
20-606-4099 WATER RIGHTS/LEASE PAYMENTS	<u>26,700.00</u>	<u>13,425.00</u>	<u>23,250.00</u>	<u>3,450.00</u>	<u>87.08</u>
TOTAL CONTRACTUAL	137,795.00	29,632.19	132,112.24	5,682.76	95.88
MAINTENANCE					
20-606-5005 EQUIPMENT LEASES	5,000.00	130.05	130.05	4,869.95	2.60
20-606-5010 EQUIPMENT MAINT & REPAIR	7,000.00	0.00	3,476.46	3,523.54	49.66
20-606-5015 ELECTRONIC EQPT MAINTENANCE	500.00	0.00	0.00	500.00	0.00
20-606-5020 VEHICLE MAINTENANCE	3,500.00	15.18	4,328.49 (	828.49)	123.67
20-606-5030 BUILDING MAINTENANCE	3,000.00	287.94	1,960.69	1,039.31	65.36
20-606-5060 VEHICLE & EQPT FUELS	<u>8,000.00</u>	<u>995.63</u>	<u>6,428.79</u>	<u>1,571.21</u>	<u>80.36</u>
TOTAL MAINTENANCE	27,000.00	1,428.80	16,324.48	10,675.52	60.46
DEPT MATERIALS-SERVICES					
20-606-6011 CHEMICALS	9,000.00	200.00	6,613.89	2,386.11	73.49
20-606-6050 WATER METERS & BOXES	2,000.00	0.00	2,510.00 (	510.00)	125.50
20-606-6055 FIRE HYDRANTS & VALVES	10,000.00	6,273.84	11,711.66 (	1,711.66)	117.12
20-606-6060 HUEBNER STORAGE TANK	5,000.00	0.00	3,679.55	1,320.45	73.59
20-606-6061 WELL SITE #1	8,750.00	0.00	15,307.03 (	6,557.03)	174.94
20-606-6062 WELL SITE #2-EAA MONITORED	500.00	0.00	0.00	500.00	0.00
20-606-6063 WELL SITE #3-NOT OPERATION	0.00	0.00	0.00	0.00	0.00
20-606-6064 WELL SITE #4-NOT OPERATION	1,000.00	0.00	4.49	995.51	0.45
20-606-6065 WELL SITE #5-EDWARDS BLENDI	1,000.00	0.00	2,515.79 (	1,515.79)	251.58
20-606-6066 WELL SITE #6-MUNI TRACT	21,000.00	3,030.25	9,822.45	11,177.55	46.77
20-606-6067 WELL SITE #7	4,000.00	0.00	715.30	3,284.70	17.88
20-606-6068 WELL SITE #8	10,500.00	0.00	1,920.77	8,579.23	18.29
20-606-6069 WELL SITE #9-TRINITY	500.00	0.00	0.00	500.00	0.00
20-606-6070 SCADA SYSTEM MAINTENANCE	5,000.00	0.00	7,438.15 (	2,438.15)	148.76
20-606-6071 SHAVANO DRIVE PUMP STATION	2,000.00	197.90	4,400.24 (	2,400.24)	220.01
20-606-6072 WATER SYSTEM MAINTENANCE	30,935.00 (	8,586.66)	7,744.88	23,190.12	25.04
20-606-6080 STREET MAINT SUPPLIES	<u>4,000.00</u>	<u>1,725.84</u>	<u>1,725.84</u>	<u>2,274.16</u>	<u>43.15</u>
TOTAL DEPT MATERIALS-SERVICES	115,185.00	2,841.17	76,110.04	39,074.96	66.08
UTILITIES					
20-606-7040 UTILITIES - ELECTRIC	76,000.00	7,589.13	72,394.63	3,605.37	95.26
20-606-7042 UTILITIES - PHONE/CELL	1,000.00	0.00	0.00	1,000.00	0.00
20-606-7044 UTILITIES - WATER	<u>500.00</u>	<u>44.66</u>	<u>502.41</u> (	<u>2.41</u>)	<u>100.48</u>
TOTAL UTILITIES	77,500.00	7,633.79	72,897.04	4,602.96	94.06
CAPITAL OUTLAY					
20-606-8005 FURNITURE	0.00	0.00	0.00	0.00	0.00
20-606-8010 NON-CAP ELECTRONIC EQUIPMEN	0.00	0.00	0.00	0.00	0.00
20-606-8015 NON-CAPITAL - COMPUTERS	700.00	0.00	1,045.24 (	345.24)	149.32
20-606-8020 NON-CAPITAL MAINTENANCE EQU	2,320.00	0.00	0.00	2,320.00	0.00
20-606-8045 CAPITAL-COMPUTER EQUIPMENT	0.00	0.00	0.00	0.00	0.00
20-606-8050 CAPITAL - VEHICLES	39,000.00	0.00	39,000.00	0.00	100.00

20 -WATER FUND
 WATER DEPARTMENT

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
20-606-8060 CAPITAL- EQUIPMENT	0.00	0.00	0.00	0.00	0.00
20-606-8080 WATER SYSTEM IMPROVEMENTS	400,000.00	43,287.75	141,967.16	258,032.84	35.49
20-606-8081 CAPITAL - BUILDING	0.00	0.00	0.00	0.00	0.00
20-606-8085 CAPITAL-WATER TOWER/STORAGE	0.00	0.00	0.00	0.00	0.00
20-606-8087 WATER METER REPLACEMENT	3,000.00	0.00	0.00	3,000.00	0.00
20-606-8090 CAPITAL - HUEBNER PLANT	0.00	0.00	0.00	0.00	0.00
20-606-8091 CAPITAL - WELL #1	0.00	0.00	0.00	0.00	0.00
20-606-8093 CAPITAL - SHAV DR PUMP STA	0.00	0.00	0.00	0.00	0.00
20-606-8094 WATER CROSSINGS	0.00	0.00	0.00	0.00	0.00
20-606-8095 CAPITAL - WELL #5	0.00	0.00	0.00	0.00	0.00
20-606-8096 CAPITAL - WELL #6	0.00	0.00	0.00	0.00	0.00
20-606-8097 CAPITAL - WELL #7	0.00	0.00	0.00	0.00	0.00
20-606-8098 CAPITAL - WELL #8	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	445,020.00	43,287.75	182,012.40	263,007.60	40.90
INTERFUND TRANSFERS					
20-606-9000 EOY ASSET RECLASS	0.00	(166,999.00)	(166,999.00)	166,999.00	0.00
20-606-9010 TRF TO GENERAL FUND	22,050.00	0.00	22,050.00	0.00	100.00
20-606-9020 TRF TO CAPITAL REP. FUND 72	69,777.00	0.00	69,777.00	0.00	100.00
20-606-9050 BAD DEBT EXPENSE	0.00	2,500.00	2,500.00	(2,500.00)	0.00
20-606-9090 DEPRECIATION EXPENSE	0.00	242,176.00	242,176.00	(242,176.00)	0.00
20-606-9095 PENSION EXPENSE	0.00	(10,655.00)	(10,655.00)	10,655.00	0.00
TOTAL INTERFUND TRANSFERS	91,827.00	67,022.00	158,849.00	(67,022.00)	172.99
TOTAL WATER DEPARTMENT	1,369,262.00	189,271.97	1,088,034.77	281,227.23	79.46

20 -WATER FUND
 DEBT SERVICE

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CAPITAL OUTLAY</u>					
20-607-8000 BOND PRINCIPAL EOY	0.00	(146,085.00)	(146,085.00)	146,085.00	0.00
20-607-8011 ACCRUED INTEREST EXPENSE	0.00	667.98	667.98	(667.98)	0.00
20-607-8012 2009 CO - PRINCIPAL	0.00	0.00	0.00	0.00	0.00
20-607-8013 2009 CO - INTEREST	0.00	0.00	0.00	0.00	0.00
20-607-8014 2009 GO REFUND - PRINCIPAL	0.00	0.00	0.00	0.00	0.00
20-607-8015 2009 GO REFUND - INTEREST	0.00	0.00	0.00	0.00	0.00
20-607-8016 2017 GO REFUNDING (2009) PR	75,000.00	0.00	75,000.00	0.00	100.00
20-607-8017 2017 GO REFUNDING (2009) IN	60,375.00	0.00	60,375.00	0.00	100.00
20-607-8020 BOND AMORT - PREM/LOSS/DISC	0.00	(2,271.00)	(2,271.00)	2,271.00	0.00
20-607-8030 BOND AGENT FEES	400.00	0.00	400.00	0.00	100.00
20-607-8035 BOND ISSUANCE COSTS	0.00	0.00	0.00	0.00	0.00
20-607-8056 2018 GO REFUNDING (2009) PR	49,320.00	0.00	49,320.00	0.00	100.00
20-607-8057 2018 GO REFUNDING (2009) IN	3,068.00	0.00	3,068.01	(0.01)	100.00
20-607-8060 SIB LOAN - PRINCIPAL	21,765.00	0.00	21,764.51	0.49	100.00
20-607-8061 SIB LOAN - INTEREST	<u>7,175.00</u>	<u>0.00</u>	<u>7,175.49</u>	<u>(0.49)</u>	<u>100.01</u>
TOTAL CAPITAL OUTLAY	217,103.00	(147,688.02)	69,414.99	147,688.01	31.97
<hr/>					
TOTAL DEBT SERVICE	217,103.00	(147,688.02)	69,414.99	147,688.01	31.97
<hr/>					
TOTAL EXPENDITURES	<u>1,586,365.00</u>	<u>41,583.95</u>	<u>1,157,449.76</u>	<u>428,915.24</u>	<u>72.96</u>
<hr/>					
REVENUES OVER/(UNDER) EXPENDITURES	<u>0.00</u>	<u>340,424.61</u>	<u>371,313.81</u>	<u>(371,313.81)</u>	<u>0.00</u>

30 -DEBT SERVICE FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
NON-DEPARTMENTAL	<u>960,782.00</u>	<u>819.73</u>	<u>999,547.09</u>	<u>(38,765.09)</u>	<u>104.03</u>
TOTAL REVENUES	<u>960,782.00</u>	<u>819.73</u>	<u>999,547.09</u>	<u>(38,765.09)</u>	<u>104.03</u>
<u>EXPENDITURE SUMMARY</u>					
DEBT SERVICE	<u>960,782.00</u>	<u>0.00</u>	<u>960,681.49</u>	<u>100.51</u>	<u>99.99</u>
TOTAL EXPENDITURES	<u>960,782.00</u>	<u>0.00</u>	<u>960,681.49</u>	<u>100.51</u>	<u>99.99</u>
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	819.73	38,865.60	(38,865.60)	0.00

30 -DEBT SERVICE FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>NON-DEPARTMENTAL</u>					
<u>TAXES</u>					
30-599-1010 CURRENT ADVALOREM TAXES	385,600.00	29.96	513,671.56 (	128,071.56)	133.21
30-599-1020 DELINQUENT ADVALOREM TAXES	0.00	3.58	382.87 (	382.87)	0.00
30-599-1030 PENALTY & INTEREST	0.00	29.50	2,044.64 (	2,044.64)	0.00
TOTAL TAXES	385,600.00	63.04	516,099.07 (	130,499.07)	133.84
<u>TRANSFERS IN</u>					
30-599-8001 PROCEEDS OF LONG TERM DEBT	0.00	0.00	0.00	0.00	0.00
30-599-8002 PREMIUM RECD ON BOND ISSUE	0.00	0.00	0.00	0.00	0.00
30-599-8010 INTEREST INCOME	0.00	756.69	11,544.02 (	11,544.02)	0.00
30-599-8012 TRANSFER FROM GENERAL FUND	28,940.00	0.00	28,940.00	0.00	100.00
30-599-8030 FUND BALANCE - TRANSFER IN	75,951.00	0.00	0.00	75,951.00	0.00
30-599-8048 TRANSFER IN - STREET MAINT	470,291.00	0.00	442,964.00	27,327.00	94.19
30-599-8070 TRANSFER IN - CAPITAL REPL	0.00	0.00	0.00	0.00	0.00
TOTAL TRANSFERS IN	575,182.00	756.69	483,448.02	91,733.98	84.05
TOTAL NON-DEPARTMENTAL	960,782.00	819.73	999,547.09 (	38,765.09)	104.03
TOTAL REVENUES	960,782.00	819.73	999,547.09 (	38,765.09)	104.03

30 -DEBT SERVICE FUND
 DEBT SERVICE

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CAPITAL OUTLAY</u>					
30-607-8050 2009 GO REFUNDING-PRINCIPAL	0.00	0.00	0.00	0.00	0.00
30-607-8052 2009 GO REFUNDING-INTEREST	0.00	0.00	0.00	0.00	0.00
30-607-8054 BOND AGENT FEES	500.00	0.00	400.00	100.00	80.00
30-607-8055 BOND ISSUE COSTS	0.00	0.00	0.00	0.00	0.00
30-607-8056 2018 GO REFUNDING (2009) PR	190,680.00	0.00	190,680.00	0.00	100.00
30-607-8057 2018 GO REFUNDING (2009) IN	11,862.00	0.00	11,861.49	0.51	100.00
30-607-8058 2022 GO BOND - PRINCIPAL	300,000.00	0.00	300,000.00	0.00	100.00
30-607-8059 2022 GO BONDS - INTEREST	428,800.00	0.00	428,800.00	0.00	100.00
30-607-8060 SIB LOAN - PRINCIPAL	21,765.00	0.00	21,764.51	0.49	100.00
30-607-8061 SIB LOAN - INTEREST	7,175.00	0.00	7,175.49 (	0.49)	100.01
30-607-8090 PMT TO REFUNDING AGENT ESCR	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	960,782.00	0.00	960,681.49	100.51	99.99
TOTAL DEBT SERVICE	960,782.00	0.00	960,681.49	100.51	99.99
TOTAL EXPENDITURES	960,782.00	0.00	960,681.49	100.51	99.99
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	819.73	38,865.60 (	38,865.60)	0.00

40 -CRIME CONTROL DISTRICT
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
NON-DEPARTMENTAL	<u>198,000.00</u>	<u>15,367.68</u>	<u>196,392.73</u>	<u>1,607.27</u>	<u>99.19</u>
TOTAL REVENUES	<u>198,000.00</u>	<u>15,367.68</u>	<u>196,392.73</u>	<u>1,607.27</u>	<u>99.19</u>
<u>EXPENDITURE SUMMARY</u>					
FIRE DEPARTMENT	750.00	0.00	135.00	615.00	18.00
POLICE DEPARTMENT	<u>192,890.00</u>	<u>(31,149.18)</u>	<u>160,378.02</u>	<u>32,511.98</u>	<u>83.14</u>
TOTAL EXPENDITURES	<u>193,640.00</u>	<u>(31,149.18)</u>	<u>160,513.02</u>	<u>33,126.98</u>	<u>82.89</u>
REVENUES OVER/ (UNDER) EXPENDITURES	4,360.00	46,516.86	35,879.71 (	31,519.71)	822.93

40 -CRIME CONTROL DISTRICT
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>NON-DEPARTMENTAL</u>					
<u>TAXES</u>					
40-599-1050 SALES - CRIME CONTROL DIST	<u>186,000.00</u>	<u>13,901.88</u>	<u>179,016.43</u>	<u>6,983.57</u>	<u>96.25</u>
TOTAL TAXES	186,000.00	13,901.88	179,016.43	6,983.57	96.25
<u>MISC./GRANTS/INTEREST</u>					
40-599-7085 POLICE DEPT - DONATIONS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL MISC./GRANTS/INTEREST	0.00	0.00	0.00	0.00	0.00
<u>TRANSFERS IN</u>					
40-599-8005 INTEREST INCOME	12,000.00	1,465.80	17,376.30 (	5,376.30)	144.80
40-599-8070 TRF IN - CAPITAL FUND	0.00	0.00	0.00	0.00	0.00
40-599-8090 PRIOR PERIOD ADJUSTMENT	0.00	0.00	0.00	0.00	0.00
40-599-8099 FUND BALANCE RESERVE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL TRANSFERS IN	12,000.00	1,465.80	17,376.30 (	5,376.30)	144.80
TOTAL NON-DEPARTMENTAL	198,000.00	15,367.68	196,392.73	1,607.27	99.19
TOTAL REVENUES	<u>198,000.00</u>	<u>15,367.68</u>	<u>196,392.73</u>	<u>1,607.27</u>	<u>99.19</u>

40 -CRIME CONTROL DISTRICT
 FIRE DEPARTMENT

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>SUPPLIES</u>					
40-604-2080 UNIFORMS	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES	0.00	0.00	0.00	0.00	0.00
<u>SERVICES</u>					
40-604-3030 TRAINING/EDUCATION	750.00	0.00	135.00	615.00	18.00
TOTAL SERVICES	750.00	0.00	135.00	615.00	18.00
<u>CAPITAL OUTLAY</u>					
40-604-8010 ELECTRONIC EQUIPMENT	0.00	0.00	0.00	0.00	0.00
40-604-8012 NON-CAPITAL - FIREARMS/TASE	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
<u>INTERFUND TRANSFERS</u>					
40-604-9011 TRANSFER OUT - GENERAL FUND	0.00	0.00	0.00	0.00	0.00
TOTAL INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.00
TOTAL FIRE DEPARTMENT	750.00	0.00	135.00	615.00	18.00

40 -CRIME CONTROL DISTRICT
 POLICE DEPARTMENT

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>SERVICES</u>					
40-605-3030 TRAINING/EDUCATION	6,400.00	0.00	6,400.00	0.00	100.00
40-605-3087 CITIZENS COMMUNICATION/EDUC	<u>7,000.00</u>	(<u>1,659.18</u>)	<u>5,786.29</u>	<u>1,213.71</u>	<u>82.66</u>
TOTAL SERVICES	13,400.00	(1,659.18)	12,186.29	1,213.71	90.94
<u>CONTRACTUAL</u>					
40-605-4075 COMPUTER SOFTWARE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CONTRACTUAL	0.00	0.00	0.00	0.00	0.00
<u>CAPITAL OUTLAY</u>					
40-605-8010 ELECTRONIC EQUIPMENT PURCHA	0.00	0.00	0.00	0.00	0.00
40-605-8012 NON CAPITAL - FIRE ARMS/TAS	0.00	0.00	0.00	0.00	0.00
40-605-8015 NON-CAPITAL - COMPUTER EQUI	0.00	0.00	0.00	0.00	0.00
40-605-8018 NON-CAPITAL BUILDING	0.00	0.00	0.00	0.00	0.00
40-605-8025 NON-CAPITAL - OFFICE FURNIT	0.00	0.00	0.00	0.00	0.00
40-605-8030 POLICE EQUIPMENT PURCHASE	29,490.00	(29,490.00)	0.00	29,490.00	0.00
40-605-8042 CAPITAL - FIREARMS	0.00	0.00	0.00	0.00	0.00
40-605-8045 CAPITAL - COMPUTER EQUIPMEN	0.00	0.00	0.00	0.00	0.00
40-605-8050 CAPITAL - VEHICLES	150,000.00	0.00	148,191.73	1,808.27	98.79
40-605-8081 CAPITAL - BUILDING	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY	179,490.00	(29,490.00)	148,191.73	31,298.27	82.56
<u>INTERFUND TRANSFERS</u>					
40-605-9011 TRANSFER TO - GENERAL FUND	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.00
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TOTAL POLICE DEPARTMENT	192,890.00	(31,149.18)	160,378.02	32,511.98	83.14
<hr/>					
TOTAL EXPENDITURES	<u>193,640.00</u>	(<u>31,149.18</u>)	<u>160,513.02</u>	<u>33,126.98</u>	<u>82.89</u>
<hr/>					
REVENUES OVER/(UNDER) EXPENDITURES	<u>4,360.00</u>	<u>46,516.86</u>	<u>35,879.71</u>	(<u>31,519.71</u>)	<u>822.93</u>

CITY OF SHAVANO PARK
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2024

42 -PEG FUNDS
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
NON-DEPARTMENTAL	<u>20,800.00</u>	(<u>310.14</u>)	<u>18,628.72</u>	<u>2,171.28</u>	<u>89.56</u>
TOTAL REVENUES	<u>20,800.00</u>	(<u>310.14</u>)	<u>18,628.72</u>	<u>2,171.28</u>	<u>89.56</u>
<u>EXPENDITURE SUMMARY</u>					
ADMINISTRATION	<u>20,800.00</u>	<u>0.00</u>	<u>19,555.61</u>	<u>1,244.39</u>	<u>94.02</u>
TOTAL EXPENDITURES	<u>20,800.00</u>	<u>0.00</u>	<u>19,555.61</u>	<u>1,244.39</u>	<u>94.02</u>
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	(310.14)	(926.89)	926.89	0.00

42 - PEG FUNDS
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>NON-DEPARTMENTAL</u>					
<u>FRANCHISE REVENUES</u>					
42-599-2024 FRANCHISE - PEG FEES	16,000.00	(416.89)	15,423.82	576.18	96.40
TOTAL FRANCHISE REVENUES	16,000.00	(416.89)	15,423.82	576.18	96.40
<u>MISC./GRANTS/INTEREST</u>					
42-599-7000 INTEREST	4,800.00	106.75	3,204.90	1,595.10	66.77
TOTAL MISC./GRANTS/INTEREST	4,800.00	106.75	3,204.90	1,595.10	66.77
<u>TRANSFERS IN</u>					
42-599-8090 PRIOR PERIOD ADJUSTMENT	0.00	0.00	0.00	0.00	0.00
42-599-8099 FUND BALANCE RESERVE	0.00	0.00	0.00	0.00	0.00
TOTAL TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	20,800.00	(310.14)	18,628.72	2,171.28	89.56
TOTAL REVENUES	20,800.00	(310.14)	18,628.72	2,171.28	89.56

CITY OF SHAVANO PARK
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2024

42 - PEG FUNDS
 ADMINISTRATION

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CAPITAL OUTLAY</u>					
42-601-8030 CAPITAL-ELECTRONIC EQUIPMEN	20,800.00	0.00	19,555.61	1,244.39	94.02
TOTAL CAPITAL OUTLAY	20,800.00	0.00	19,555.61	1,244.39	94.02
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TOTAL ADMINISTRATION	20,800.00	0.00	19,555.61	1,244.39	94.02
<hr/>					
TOTAL EXPENDITURES	20,800.00	0.00	19,555.61	1,244.39	94.02
<hr/>					
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	(310.14)	(926.89)	926.89	0.00

CITY OF SHAVANO PARK
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2024

45 -TREE PROTECT & BEAUT FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
NON-DEPARTMENTAL	<u>25,000.00</u>	<u>2,555.00</u>	<u>12,110.00</u>	<u>12,890.00</u>	<u>48.44</u>
TOTAL REVENUES	<u>25,000.00</u>	<u>2,555.00</u>	<u>12,110.00</u>	<u>12,890.00</u>	<u>48.44</u>
<u>EXPENDITURE SUMMARY</u>					
CITY COUNCIL	0.00	0.00	0.00	0.00	0.00
ADMINISTRATION	22,375.00	0.00	0.00	22,375.00	0.00
DEVELOPMENT SERVICES	<u>2,625.00</u>	<u>0.00</u>	<u>2,625.00</u>	<u>0.00</u>	<u>100.00</u>
TOTAL EXPENDITURES	<u>25,000.00</u>	<u>0.00</u>	<u>2,625.00</u>	<u>22,375.00</u>	<u>10.50</u>
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	2,555.00	9,485.00 (	9,485.00)	0.00

45 -TREE PROTECT & BEAUT FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>NON-DEPARTMENTAL</u>					
<u>PERMITS & LICENSES</u>					
45-599-3015 TREE TRIMMING PERMITS	<u>12,250.00</u>	<u>2,555.00</u>	<u>12,110.00</u>	<u>140.00</u>	<u>98.86</u>
TOTAL PERMITS & LICENSES	12,250.00	2,555.00	12,110.00	140.00	98.86
<u>MISC./GRANTS/INTEREST</u>					
45-599-7030 TEXAS FORESTRY GRANT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL MISC./GRANTS/INTEREST	0.00	0.00	0.00	0.00	0.00
<u>TRANSFERS IN</u>					
45-599-8099 FUND BALANCE RESERVE	<u>12,750.00</u>	<u>0.00</u>	<u>0.00</u>	<u>12,750.00</u>	<u>0.00</u>
TOTAL TRANSFERS IN	12,750.00	0.00	0.00	12,750.00	0.00
TOTAL NON-DEPARTMENTAL	25,000.00	2,555.00	12,110.00	12,890.00	48.44
TOTAL REVENUES	<u>25,000.00</u>	<u>2,555.00</u>	<u>12,110.00</u>	<u>12,890.00</u>	<u>48.44</u>
	=====	=====	=====	=====	=====

45 -TREE PROTECT & BEAUT FUND
CITY COUNCIL

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CAPITAL OUTLAY</u>					
45-600-8080 CAPITAL - IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
TOTAL CITY COUNCIL	0.00	0.00	0.00	0.00	0.00

45 -TREE PROTECT & BEAUT FUND
 ADMINISTRATION

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>SERVICES</u>					
45-601-3012 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00
45-601-3087 CITIZENS COMMUNICATION/EDUC	<u>500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>0.00</u>
TOTAL SERVICES	500.00	0.00	0.00	500.00	0.00
<u>DEPT MATERIALS-SERVICES</u>					
45-601-6085 SUPPLIES/MATERIAL/CHEMICALS	<u>21,875.00</u>	<u>0.00</u>	<u>0.00</u>	<u>21,875.00</u>	<u>0.00</u>
TOTAL DEPT MATERIALS-SERVICES	21,875.00	0.00	0.00	21,875.00	0.00
TOTAL ADMINISTRATION	22,375.00	0.00	0.00	22,375.00	0.00

CITY OF SHAVANO PARK
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2024

45 -TREE PROTECT & BEAUT FUND
 DEVELOPMENT SERVICES

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CONTRACTUAL</u>					
45-607-4075 COMPUTER SOFTWARE	2,625.00	0.00	2,625.00	0.00	100.00
TOTAL CONTRACTUAL	2,625.00	0.00	2,625.00	0.00	100.00
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TOTAL DEVELOPMENT SERVICES	2,625.00	0.00	2,625.00	0.00	100.00
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TOTAL EXPENDITURES	25,000.00	0.00	2,625.00	22,375.00	10.50
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REVENUES OVER/(UNDER) EXPENDITURES	0.00	2,555.00	9,485.00	(9,485.00)	0.00

48 -STREET MAINTENANCE FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
NON-DEPARTMENTAL	<u>520,291.00</u>	<u>13,336.94</u>	<u>179,235.21</u>	<u>341,055.79</u>	<u>34.45</u>
TOTAL REVENUES	<u>520,291.00</u>	<u>13,336.94</u>	<u>179,235.21</u>	<u>341,055.79</u>	<u>34.45</u>
<u>EXPENDITURE SUMMARY</u>					
PUBLIC WORKS	<u>520,291.00</u>	<u>0.00</u>	<u>442,964.00</u>	<u>77,327.00</u>	<u>85.14</u>
TOTAL EXPENDITURES	<u>520,291.00</u>	<u>0.00</u>	<u>442,964.00</u>	<u>77,327.00</u>	<u>85.14</u>
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	13,336.94	(263,728.79)	263,728.79	0.00

48 -STREET MAINTENANCE FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>NON-DEPARTMENTAL</u>					
<u>TAXES</u>					
48-599-1040 SALES - STREET MAINTENANCE	<u>186,000.00</u>	<u>13,336.94</u>	<u>179,235.21</u>	<u>6,764.79</u>	<u>96.36</u>
TOTAL TAXES	186,000.00	13,336.94	179,235.21	6,764.79	96.36
<u>PERMITS & LICENSES</u>					
48-599-3051 RIGHT OF WAY PERMITS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL PERMITS & LICENSES	0.00	0.00	0.00	0.00	0.00
<u>TRANSFERS IN</u>					
48-599-8012 TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00
48-599-8099 FUND BALANCE RESERVE	<u>334,291.00</u>	<u>0.00</u>	<u>0.00</u>	<u>334,291.00</u>	<u>0.00</u>
TOTAL TRANSFERS IN	334,291.00	0.00	0.00	334,291.00	0.00
TOTAL NON-DEPARTMENTAL	520,291.00	13,336.94	179,235.21	341,055.79	34.45
TOTAL REVENUES	<u>520,291.00</u>	<u>13,336.94</u>	<u>179,235.21</u>	<u>341,055.79</u>	<u>34.45</u>

48 -STREET MAINTENANCE FUND
 PUBLIC WORKS

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>DEPT MATERIALS-SERVICES</u>					
48-603-6080 STREET MAINTENANCE	50,000.00	0.00	0.00	50,000.00	0.00
TOTAL DEPT MATERIALS-SERVICES	50,000.00	0.00	0.00	50,000.00	0.00
<u>INTERFUND TRANSFERS</u>					
48-603-9030 TRANS TO DEBT SERVICE	470,291.00	0.00	442,964.00	27,327.00	94.19
TOTAL INTERFUND TRANSFERS	470,291.00	0.00	442,964.00	27,327.00	94.19
TOTAL PUBLIC WORKS	520,291.00	0.00	442,964.00	77,327.00	85.14
TOTAL EXPENDITURES	520,291.00	0.00	442,964.00	77,327.00	85.14
REVENUES OVER/(UNDER) EXPENDITURES	0.00	13,336.94	(263,728.79)	263,728.79	0.00

CITY OF SHAVANO PARK
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2024

50 -COURT RESTRICTED FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
NON-DEPARTMENTAL	<u>65,690.00</u>	<u>1,877.71</u>	<u>14,685.47</u>	<u>51,004.53</u>	<u>22.36</u>
TOTAL REVENUES	<u>65,690.00</u>	<u>1,877.71</u>	<u>14,685.47</u>	<u>51,004.53</u>	<u>22.36</u>
<u>EXPENDITURE SUMMARY</u>					
OPERATING EXPENSES	<u>64,020.00</u>	<u>9,020.00</u>	<u>9,020.00</u>	<u>55,000.00</u>	<u>14.09</u>
TOTAL EXPENDITURES	<u>64,020.00</u>	<u>9,020.00</u>	<u>9,020.00</u>	<u>55,000.00</u>	<u>14.09</u>
REVENUES OVER/ (UNDER) EXPENDITURES	1,670.00	(7,142.29)	5,665.47	(3,995.47)	339.25

50 -COURT RESTRICTED FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>NON-DEPARTMENTAL</u>					
<u>COURT FEES</u>					
50-599-4022 COURT EFFICIENCY REVENUE	120.00	15.00	112.56	7.44	93.80
50-599-4023 COURT SECURITY REVENUE	3,800.00	656.34	5,150.15 (	1,350.15)	135.53
50-599-4024 TRUANCY PREVENTION FUND	3,500.00	645.24	4,979.03 (	1,479.03)	142.26
50-599-4025 COURT TECHNOLOGY REVENUE	3,200.00	548.22	4,344.17 (	1,144.17)	135.76
50-599-4026 JURY FUND	<u>70.00</u>	<u>12.91</u>	<u>99.56</u> (	<u>29.56</u>)	<u>142.23</u>
TOTAL COURT FEES	10,690.00	1,877.71	14,685.47 (	3,995.47)	137.38
<u>TRANSFERS IN</u>					
50-599-8099 FUND BALANCE RESERVE	<u>55,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>55,000.00</u>	<u>0.00</u>
TOTAL TRANSFERS IN	55,000.00	0.00	0.00	55,000.00	0.00
TOTAL NON-DEPARTMENTAL	65,690.00	1,877.71	14,685.47	51,004.53	22.36
TOTAL REVENUES	65,690.00	1,877.71	14,685.47	51,004.53	22.36
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CITY OF SHAVANO PARK
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2024

50 -COURT RESTRICTED FUND
 OPERATING EXPENSES

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CAPITAL OUTLAY</u>					
50-602-8080 CAPITAL IMPROVEMENTS	55,000.00	0.00	0.00	55,000.00	0.00
TOTAL CAPITAL OUTLAY	55,000.00	0.00	0.00	55,000.00	0.00
<u>INTERFUND TRANSFERS</u>					
50-602-9010 TRANSFER TO GENERAL FUND	9,020.00	9,020.00	9,020.00	0.00	100.00
TOTAL INTERFUND TRANSFERS	9,020.00	9,020.00	9,020.00	0.00	100.00
TOTAL OPERATING EXPENSES	64,020.00	9,020.00	9,020.00	55,000.00	14.09
TOTAL EXPENDITURES	64,020.00	9,020.00	9,020.00	55,000.00	14.09
REVENUES OVER/(UNDER) EXPENDITURES	1,670.00	(7,142.29)	5,665.47	(3,995.47)	339.25

CITY OF SHAVANO PARK
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2024

52 -CHILD SAFETY FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
NON DEPARTMENTAL	<u>5,000.00</u>	<u>376.58</u>	<u>4,356.26</u>	<u>643.74</u>	<u>87.13</u>
TOTAL REVENUES	<u>5,000.00</u>	<u>376.58</u>	<u>4,356.26</u>	<u>643.74</u>	<u>87.13</u>
<u>EXPENDITURE SUMMARY</u>					
FIRE DEPARTMENT	2,000.00	0.00	1,968.00	32.00	98.40
POLICE DEPARTMENT	<u>3,000.00</u>	<u>0.00</u>	<u>2,963.16</u>	<u>36.84</u>	<u>98.77</u>
TOTAL EXPENDITURES	<u>5,000.00</u>	<u>0.00</u>	<u>4,931.16</u>	<u>68.84</u>	<u>98.62</u>
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	376.58 (	574.90)	574.90	0.00

52 -CHILD SAFETY FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>NON DEPARTMENTAL</u>					
<u>MISC./GRANTS/INTEREST</u>					
52-599-7010 SCHOOL CROSSING GUARD FUNDS	<u>4,000.00</u>	<u>376.58</u>	<u>4,356.26</u>	(<u>356.26</u>)	<u>108.91</u>
TOTAL MISC./GRANTS/INTEREST	4,000.00	376.58	4,356.26	(356.26)	108.91
<u>TRANSFERS IN</u>					
52-599-8089 FUND BALANCE RESERVE	<u>1,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>0.00</u>
TOTAL TRANSFERS IN	1,000.00	0.00	0.00	1,000.00	0.00
TOTAL NON DEPARTMENTAL	5,000.00	376.58	4,356.26	643.74	87.13
TOTAL REVENUES	<u>5,000.00</u>	<u>376.58</u>	<u>4,356.26</u>	<u>643.74</u>	<u>87.13</u>

CITY OF SHAVANO PARK
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: SEPTEMBER 30TH, 2024

52 -CHILD SAFETY FUND
FIRE DEPARTMENT

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>SERVICES</u>					
52-604-3087 CITIZENS COMMUNICATION/EDUC	2,000.00	0.00	1,968.00	32.00	98.40
TOTAL SERVICES	2,000.00	0.00	1,968.00	32.00	98.40
TOTAL FIRE DEPARTMENT	2,000.00	0.00	1,968.00	32.00	98.40

52 -CHILD SAFETY FUND
 POLICE DEPARTMENT

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>SERVICES</u>					
52-605-3087 CITIZENS COMMUNICATION/EDUC	3,000.00	0.00	2,963.16	36.84	98.77
TOTAL SERVICES	3,000.00	0.00	2,963.16	36.84	98.77
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TOTAL POLICE DEPARTMENT	3,000.00	0.00	2,963.16	36.84	98.77
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TOTAL EXPENDITURES	5,000.00	0.00	4,931.16	68.84	98.62
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REVENUES OVER/ (UNDER) EXPENDITURES	0.00	376.58	(574.90)	574.90	0.00

CITY OF SHAVANO PARK
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2024

53 -LEOSE
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
NON-DEPARTMENTAL	<u>1,300.00</u>	<u>0.00</u>	<u>3,265.02</u>	(<u>1,965.02</u>)	<u>251.16</u>
TOTAL REVENUES	<u>1,300.00</u>	<u>0.00</u>	<u>3,265.02</u>	(<u>1,965.02</u>)	<u>251.16</u>
<u>EXPENDITURE SUMMARY</u>					
POLICE DEPARTMENT	<u>1,300.00</u>	<u>0.00</u>	<u>3,265.02</u>	(<u>1,965.02</u>)	<u>251.16</u>
TOTAL EXPENDITURES	<u>1,300.00</u>	<u>0.00</u>	<u>3,265.02</u>	(<u>1,965.02</u>)	<u>251.16</u>
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	0.00	0.00	0.00	0.00

53 -LEOSE
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>NON-DEPARTMENTAL</u>					
<u>POLICE/FIRE REVENUES</u>					
53-599-6020 LEOSE FUNDS	<u>1,300.00</u>	<u>0.00</u>	<u>3,265.02</u>	(<u>1,965.02</u>)	<u>251.16</u>
TOTAL POLICE/FIRE REVENUES	1,300.00	0.00	3,265.02	(1,965.02)	251.16
<u>TRANSFERS IN</u>					
53-599-8010 INTEREST	0.00	0.00	0.00	0.00	0.00
53-599-8089 FUND BALANCE RESERVE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	1,300.00	0.00	3,265.02	(1,965.02)	251.16
TOTAL REVENUES	<u>1,300.00</u>	<u>0.00</u>	<u>3,265.02</u>	(<u>1,965.02</u>)	<u>251.16</u>
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CITY OF SHAVANO PARK
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2024

53 -LEOSE
 POLICE DEPARTMENT

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>SERVICES</u>					
53-605-3030 TRAINING/EDUCATION	1,300.00	0.00	3,265.02	(1,965.02)	251.16
TOTAL SERVICES	1,300.00	0.00	3,265.02	(1,965.02)	251.16
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TOTAL POLICE DEPARTMENT	1,300.00	0.00	3,265.02	(1,965.02)	251.16
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TOTAL EXPENDITURES	1,300.00	0.00	3,265.02	(1,965.02)	251.16
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REVENUES OVER/ (UNDER) EXPENDITURES	0.00	0.00	0.00	0.00	0.00
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CITY OF SHAVANO PARK
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: SEPTEMBER 30TH, 2024

54 -POLICE FORFEITURE
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
NON-DEPARTMENTAL	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL REVENUES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>EXPENDITURE SUMMARY</u>					
POLICE DEPARTMENT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	0.00	0.00	0.00	0.00

54 -POLICE FORFEITURE
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>NON-DEPARTMENTAL</u>					
<u>POLICE/FIRE REVENUES</u>					
54-599-6025 POLICE FORFEITURE FUNDS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL POLICE/FIRE REVENUES	0.00	0.00	0.00	0.00	0.00
<u>TRANSFERS IN</u>					
54-599-8005 INTEREST	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

54 -POLICE FORFEITURE
 POLICE DEPARTMENT

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CAPITAL OUTLAY</u>					
54-605-8025 EQUIPMENT	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
<u>INTERFUND TRANSFERS</u>					
54-605-9010 TRANSFER TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00
TOTAL INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.00
TOTAL POLICE DEPARTMENT	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	0.00	0.00	0.00	0.00

CITY OF SHAVANO PARK
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2024

58 -AMER RESCUE PLAN ACT FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
NON DEPARTMENTAL	314,340.00	49,324.61	317,690.74	(3,350.74)	101.07
TOTAL REVENUES	314,340.00	49,324.61	317,690.74	(3,350.74)	101.07
<u>EXPENDITURE SUMMARY</u>					
CITY COUNCIL	143,879.00	0.00	143,879.00	0.00	100.00
CITY ADMINISTRATION	53,700.00	371.65	51,393.56	2,306.44	95.70
PUBLIC WORKS/GOV. BLDG.	5,611.00	0.00	5,561.00	50.00	99.11
FIRE DEPARTMENT	72,800.00	48,952.96	79,350.86	(6,550.86)	109.00
POLICE DEPARTMENT	31,950.00	0.00	31,948.38	1.62	99.99
WATER DEPARTMENT	6,400.00	0.00	5,557.94	842.06	86.84
DEVELOPMENT SERVICES	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	314,340.00	49,324.61	317,690.74	(3,350.74)	101.07
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	0.00	0.00	0.00	0.00

58 -AMER RESCUE PLAN ACT FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>NON DEPARTMENTAL</u>					
<u>MISC./GRANTS/INTEREST</u>					
58-599-7000 INTEREST INCOME	10,000.00	371.65	7,871.86	2,128.14	78.72
58-599-7021 ARPA FEDERAL FUNDING	304,340.00	48,952.96	309,818.88 (	5,478.88)	101.80
58-599-7098 OTHER FINANCING SOURCE - EQ	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL MISC./GRANTS/INTEREST	314,340.00	49,324.61	317,690.74 (	3,350.74)	101.07
TOTAL NON DEPARTMENTAL	314,340.00	49,324.61	317,690.74 (	3,350.74)	101.07
TOTAL REVENUES	<u>314,340.00</u>	<u>49,324.61</u>	<u>317,690.74 (</u>	<u>3,350.74)</u>	<u>101.07</u>

58 -AMER RESCUE PLAN ACT FUND
 CITY COUNCIL

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CONTRACTUAL</u>					
58-600-4090 OTHER CONTRACTUAL	<u>13,879.00</u>	<u>0.00</u>	<u>13,879.00</u>	<u>0.00</u>	<u>100.00</u>
TOTAL CONTRACTUAL	13,879.00	0.00	13,879.00	0.00	100.00
<u>CAPITAL OUTLAY</u>					
58-600-8070 CAPITAL - LAND	130,000.00	0.00	130,000.00	0.00	100.00
58-600-8080 CAPITAL - IMPROVEMENTS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY	130,000.00	0.00	130,000.00	0.00	100.00
TOTAL CITY COUNCIL	143,879.00	0.00	143,879.00	0.00	100.00

58 -AMER RESCUE PLAN ACT FUND
 CITY ADMINISTRATION

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>SUPPLIES</u>					
58-601-2020 OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES	0.00	0.00	0.00	0.00	0.00
<u>SERVICES</u>					
58-601-3087 CITIZEN COMMUNICATION	0.00	0.00	0.00	0.00	0.00
TOTAL SERVICES	0.00	0.00	0.00	0.00	0.00
<u>CONTRACTUAL</u>					
58-601-4075 COMPUTER SOFTWARE/MAINTENAN	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRACTUAL	0.00	0.00	0.00	0.00	0.00
<u>CAPITAL OUTLAY</u>					
58-601-8015 NON CAPITAL - COMPUTERS	0.00	0.00	0.00	0.00	0.00
58-601-8030 CAPITAL - ELECTRONIC EQUIPM	0.00	0.00	0.00	0.00	0.00
58-601-8045 CAPITAL - COMPUTER EQUIPMEN	43,700.00	0.00	43,521.70	178.30	99.59
58-601-8080 CAPITAL - IMPROVEMENT PROJ	0.00	0.00	0.00	0.00	0.00
58-601-8081 CAPITAL - BUILDINGS	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	43,700.00	0.00	43,521.70	178.30	99.59
<u>INTERFUND TRANSFERS</u>					
58-601-9010 TRF - GENERAL FUND	10,000.00	371.65	7,871.86	2,128.14	78.72
TOTAL INTERFUND TRANSFERS	10,000.00	371.65	7,871.86	2,128.14	78.72
TOTAL CITY ADMINISTRATION	53,700.00	371.65	51,393.56	2,306.44	95.70

58 -AMER RESCUE PLAN ACT FUND
 PUBLIC WORKS/GOV. BLDG.

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>MAINTENANCE</u>					
58-603-5030 BUILDING MAINTENANCE	2,000.00	0.00	1,950.00	50.00	97.50
TOTAL MAINTENANCE	2,000.00	0.00	1,950.00	50.00	97.50
<u>CAPITAL OUTLAY</u>					
58-603-8015 NON CAPITAL - COMPUTERS	0.00	0.00	0.00	0.00	0.00
58-603-8050 VEHICLES	3,611.00	0.00	3,611.00	0.00	100.00
58-603-8081 CAPITAL - BUILDINGS	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	3,611.00	0.00	3,611.00	0.00	100.00
TOTAL PUBLIC WORKS/GOV. BLDG.	5,611.00	0.00	5,561.00	50.00	99.11

58 -AMER RESCUE PLAN ACT FUND
 FIRE DEPARTMENT

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>MAINTENANCE</u>					
58-604-5030 BUILDING MAINTENANCE	0.00	0.00	0.00	0.00	0.00
TOTAL MAINTENANCE	0.00	0.00	0.00	0.00	0.00
<u>CAPITAL OUTLAY</u>					
58-604-8005 FURNITURE	0.00	0.00	0.00	0.00	0.00
58-604-8015 NON CAPITAL - COMPUTERS	18,800.00	0.00	18,822.32 (	22.32)	100.12
58-604-8030 ELECTRONIC EQUIPMENT	12,000.00	0.00	11,575.58	424.42	96.46
58-604-8035 OTHER CAPITAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00
58-604-8040 CAPITAL - FIRE EQUIPMENT	0.00	0.00	0.00	0.00	0.00
58-604-8080 IMPROVEMENT PROJECTS	42,000.00	48,952.96	48,952.96 (	6,952.96)	116.55
58-604-8081 CAPITAL - BUILDING	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	72,800.00	48,952.96	79,350.86 (	6,550.86)	109.00
TOTAL FIRE DEPARTMENT	72,800.00	48,952.96	79,350.86 (	6,550.86)	109.00

58 -AMER RESCUE PLAN ACT FUND
 POLICE DEPARTMENT

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CAPITAL OUTLAY</u>					
58-605-8015 NON CAPITAL - COMPUTERS	22,650.00	0.00	22,648.61	1.39	99.99
58-605-8030 POLICE EQUIPMENT	9,300.00	0.00	9,299.77	0.23	100.00
58-605-8031 CAPITAL OUTLAY - FIN EQUIP	0.00	0.00	0.00	0.00	0.00
58-605-8045 CAPITAL - COMPUTER EQUIPMEN	0.00	0.00	0.00	0.00	0.00
58-605-8080 CAPITAL - IMPROVEMENT PROJ	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY	31,950.00	0.00	31,948.38	1.62	99.99
TOTAL POLICE DEPARTMENT	31,950.00	0.00	31,948.38	1.62	99.99

58 -AMER RESCUE PLAN ACT FUND
 WATER DEPARTMENT

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CAPITAL OUTLAY</u>					
58-606-8015 NON CAPITAL - COMPUTERS	6,400.00	0.00	5,557.94	842.06	86.84
58-606-8016 COMPUTERS - CONTRA	0.00	(5,487.00)	(5,487.00)	5,487.00	0.00
58-606-8087 WATER METERS	0.00	0.00	0.00	0.00	0.00
58-606-8088 WATER METER - CONTRA	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY	6,400.00	(5,487.00)	70.94	6,329.06	1.11
<u>INTERFUND TRANSFERS</u>					
58-606-9020 TRANSFER TO WATER UTILITY	<u>0.00</u>	<u>5,487.00</u>	<u>5,487.00</u>	(<u>5,487.00</u>)	<u>0.00</u>
TOTAL INTERFUND TRANSFERS	0.00	5,487.00	5,487.00	(5,487.00)	0.00
TOTAL WATER DEPARTMENT	6,400.00	0.00	5,557.94	842.06	86.84

58 -AMER RESCUE PLAN ACT FUND
 DEVELOPMENT SERVICES

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>SERVICES</u>					
58-607-3020 ASSOCIATION DUES & PUBLICAT	0.00	0.00	0.00	0.00	0.00
TOTAL SERVICES	0.00	0.00	0.00	0.00	0.00
<u>CAPITAL OUTLAY</u>					
58-607-8052 PRINCIPAL - FINANCED EQUIPM	0.00	0.00	0.00	0.00	0.00
58-607-8053 INTEREST - FINANCED EQUIPME	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
TOTAL DEVELOPMENT SERVICES	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	314,340.00	49,324.61	317,690.74	(3,350.74)	101.07
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00	0.00	0.00

CITY OF SHAVANO PARK
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2024

60 -STREET PROJECTS FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
NON-DEPARTMENTAL	<u>5,630,362.00</u>	<u>15,321.33</u>	<u>360,628.08</u>	<u>5,269,733.92</u>	<u>6.41</u>
TOTAL REVENUES	<u>5,630,362.00</u>	<u>15,321.33</u>	<u>360,628.08</u>	<u>5,269,733.92</u>	<u>6.41</u>
<u>EXPENDITURE SUMMARY</u>					
ADMINISTRATION	0.00	0.00	0.00	0.00	0.00
PUBLIC WORKS	<u>5,630,362.00</u>	<u>784,023.09</u>	<u>5,933,793.95</u>	(<u>303,431.95</u>)	<u>105.39</u>
TOTAL EXPENDITURES	<u>5,630,362.00</u>	<u>784,023.09</u>	<u>5,933,793.95</u>	(<u>303,431.95</u>)	<u>105.39</u>
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	(768,701.76)	(5,573,165.87)	5,573,165.87	0.00

60 -STREET PROJECTS FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>NON-DEPARTMENTAL</u>					
<u>MISC./GRANTS/INTEREST</u>					
60-599-7011 OTHER INCOME	25,362.00	0.00	25,362.32 (	0.32)	100.00
60-599-7021 GRANTS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL MISC./GRANTS/INTEREST	25,362.00	0.00	25,362.32 (	0.32)	100.00
<u>TRANSFERS IN</u>					
60-599-8001 PROCEEDS OF BOND ISSUANCE	0.00	0.00	0.00	0.00	0.00
60-599-8002 PREMIUM RECD ON BOND ISSUE	0.00	0.00	0.00	0.00	0.00
60-599-8010 INTEREST INCOME	325,000.00	15,129.18	322,245.90	2,754.10	99.15
60-599-8011 UNREAL G/L ON INVESTMENTS	0.00	192.15	13,019.86 (	13,019.86)	0.00
60-599-8099 FUND BALANCE RESERVE	<u>5,280,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,280,000.00</u>	<u>0.00</u>
TOTAL TRANSFERS IN	5,605,000.00	15,321.33	335,265.76	5,269,734.24	5.98
TOTAL NON-DEPARTMENTAL	5,630,362.00	15,321.33	360,628.08	5,269,733.92	6.41
TOTAL REVENUES	<u>5,630,362.00</u>	<u>15,321.33</u>	<u>360,628.08</u>	<u>5,269,733.92</u>	<u>6.41</u>

60 -STREET PROJECTS FUND
 ADMINISTRATION

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>SERVICES</u>					
60-601-3055 BOND ISSUE COSTS	0.00	0.00	0.00	0.00	0.00
60-601-3056 CONSULTING SERVICES	0.00	0.00	0.00	0.00	0.00
60-601-3087 CITIZEN COMMUNICATION	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL SERVICES	0.00	0.00	0.00	0.00	0.00
<u>INTERFUND TRANSFERS</u>					
60-601-9010 TRANSF TO GENERAL FUND	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.00
TOTAL ADMINISTRATION	0.00	0.00	0.00	0.00	0.00

60 -STREET PROJECTS FUND
 PUBLIC WORKS

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>SERVICES</u>					
60-603-3012 ENGINEERING PHASE 1A	135,000.00	14,442.50	121,217.57	13,782.43	89.79
60-603-3013 ENGINEERING PH 1B DEZAVALA	75,000.00	9,092.50	12,250.00	62,750.00	16.33
60-603-3014 ENGINEERING PHASE 1C	10,000.00	0.00	9,787.56	212.44	97.88
60-603-3015 ENGINEERING PHASE 1D	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL SERVICES	220,000.00	23,535.00	143,255.13	76,744.87	65.12
<u>CAPITAL OUTLAY</u>					
60-603-8085 CAPITAL - STREETS PHASE 1A	5,410,362.00	760,488.09	5,790,538.82 (	380,176.82)	107.03
60-603-8090 CAPITAL - PH 1B DE ZAVALA	0.00	0.00	0.00	0.00	0.00
60-603-8092 CAPITAL - PHASE 1C	0.00	0.00	0.00	0.00	0.00
60-603-8095 CAPITAL - PHASE 1D	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY	5,410,362.00	760,488.09	5,790,538.82 (	380,176.82)	107.03
TOTAL PUBLIC WORKS	5,630,362.00	784,023.09	5,933,793.95 (	303,431.95)	105.39
TOTAL EXPENDITURES	5,630,362.00	784,023.09	5,933,793.95 (	303,431.95)	105.39
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	(768,701.76)	(5,573,165.87)	5,573,165.87	0.00

CITY OF SHAVANO PARK
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: SEPTEMBER 30TH, 2024

62 -SHAVANO PARK 1604 PID
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
NON-DEPARTMENTAL	<u>0.00</u>	<u>18,091.20</u>	<u>18,091.20</u>	(<u>18,091.20</u>)	<u>0.00</u>
TOTAL REVENUES	<u>0.00</u>	<u>18,091.20</u>	<u>18,091.20</u>	(<u>18,091.20</u>)	<u>0.00</u>
<u>EXPENDITURE SUMMARY</u>					
ADMINISTRATION	<u>0.00</u>	<u>18,091.20</u>	<u>18,091.20</u>	(<u>18,091.20</u>)	<u>0.00</u>
TOTAL EXPENDITURES	<u>0.00</u>	<u>18,091.20</u>	<u>18,091.20</u>	(<u>18,091.20</u>)	<u>0.00</u>
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	0.00	0.00	0.00	0.00

CITY OF SHAVANO PARK
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: SEPTEMBER 30TH, 2024

62 -SHAVANO PARK 1604 PID
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>NON-DEPARTMENTAL</u>					
<u>PERMITS & LICENSES</u>					
62-599-3060 DEVELOPMENT FEES	<u>0.00</u>	<u>18,091.20</u>	<u>18,091.20</u>	(<u>18,091.20</u>)	<u>0.00</u>
TOTAL PERMITS & LICENSES	0.00	18,091.20	18,091.20	(18,091.20)	0.00
TOTAL NON-DEPARTMENTAL	0.00	18,091.20	18,091.20	(18,091.20)	0.00
TOTAL REVENUES	<u>0.00</u>	<u>18,091.20</u>	<u>18,091.20</u>	(<u>18,091.20</u>)	<u>0.00</u>
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CITY OF SHAVANO PARK
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2024

62 -SHAVANO PARK 1604 PID
 ADMINISTRATION

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>SUPPLIES</u>					
62-601-2030 POSTAGE	0.00	38.20	38.20	(38.20)	0.00
TOTAL SUPPLIES	0.00	38.20	38.20	(38.20)	0.00
<u>SERVICES</u>					
62-601-3010 ADVERTISING	0.00	2,570.00	2,570.00	(2,570.00)	0.00
62-601-3015 LEGAL & OTHER CONSULTANTS	0.00	15,483.00	15,483.00	(15,483.00)	0.00
TOTAL SERVICES	0.00	18,053.00	18,053.00	(18,053.00)	0.00
TOTAL ADMINISTRATION	0.00	18,091.20	18,091.20	(18,091.20)	0.00
TOTAL EXPENDITURES	0.00	18,091.20	18,091.20	(18,091.20)	0.00
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00	0.00	0.00

70 -CAPITAL REPLACEMENT FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
OTHER SOURCES	<u>383,144.00</u>	<u>10,619.67</u>	<u>427,909.90</u>	<u>(44,765.90)</u>	<u>111.68</u>
TOTAL REVENUES	<u>383,144.00</u>	<u>10,619.67</u>	<u>427,909.90</u>	<u>(44,765.90)</u>	<u>111.68</u>
<u>EXPENDITURE SUMMARY</u>					
COUNCIL	198,174.00	0.00	198,173.98	0.02	100.00
ADMIN	20,566.00	0.00	20,566.00	0.00	100.00
PUBLIC WORKS	35,389.00	0.00	35,389.00	0.00	100.00
FIRE	<u>7,500.00</u>	<u>0.00</u>	<u>7,076.87</u>	<u>423.13</u>	<u>94.36</u>
TOTAL EXPENDITURES	<u>261,629.00</u>	<u>0.00</u>	<u>261,205.85</u>	<u>423.15</u>	<u>99.84</u>
REVENUES OVER/(UNDER) EXPENDITURES	121,515.00	10,619.67	166,704.05	(45,189.05)	137.19

70 -CAPITAL REPLACEMENT FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>OTHER SOURCES</u>					
<u>MISC./GRANTS/INTEREST</u>					
70-599-7028 TCEQ GRANT	0.00	0.00	0.00	0.00	0.00
70-599-7090 SALE OF CITY ASSETS	0.00	0.00	0.00	0.00	0.00
TOTAL MISC./GRANTS/INTEREST	0.00	0.00	0.00	0.00	0.00
<u>TRANSFERS IN</u>					
70-599-8010 INTEREST INCOME	60,000.00	8,403.62	100,325.98 (	40,325.98)	167.21
70-599-8011 UNREAL G/L ON INVESTMENTS	0.00	2,216.05	4,439.92 (	4,439.92)	0.00
70-599-8020 TRF IN - GENERAL FUND	323,144.00	0.00	323,144.00	0.00	100.00
70-599-8099 FUND BALANCE RESERVE	0.00	0.00	0.00	0.00	0.00
TOTAL TRANSFERS IN	383,144.00	10,619.67	427,909.90 (	44,765.90)	111.68
TOTAL OTHER SOURCES	383,144.00	10,619.67	427,909.90 (	44,765.90)	111.68
TOTAL REVENUES	383,144.00	10,619.67	427,909.90 (	44,765.90)	111.68
	=====	=====	=====	=====	=====

70 -CAPITAL REPLACEMENT FUND
 COUNCIL

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CONTRACTUAL</u>					
70-600-4030 HIKE AND BIKE TRAILS	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRACTUAL	0.00	0.00	0.00	0.00	0.00
<u>CAPITAL OUTLAY</u>					
70-600-8070 CAPITAL - LAND	198,174.00	0.00	198,173.98	0.02	100.00
70-600-8080 CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	198,174.00	0.00	198,173.98	0.02	100.00
TOTAL COUNCIL	198,174.00	0.00	198,173.98	0.02	100.00

70 -CAPITAL REPLACEMENT FUND
 ADMIN

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CAPITAL OUTLAY</u>					
70-601-8015 COMPUTER EQUIPMENT	0.00	0.00	0.00	0.00	0.00
70-601-8080 CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
70-601-8081 CAPITAL - BUILDING	<u>20,566.00</u>	<u>0.00</u>	<u>20,566.00</u>	<u>0.00</u>	<u>100.00</u>
TOTAL CAPITAL OUTLAY	20,566.00	0.00	20,566.00	0.00	100.00
<u>INTERFUND TRANSFERS</u>					
70-601-9010 TRANSFER TO - GENERAL FUND	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.00
TOTAL ADMIN	20,566.00	0.00	20,566.00	0.00	100.00

70 -CAPITAL REPLACEMENT FUND
 PUBLIC WORKS

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CAPITAL OUTLAY</u>					
70-603-8050 CAPITAL - VEHICLES	35,389.00	0.00	35,389.00	0.00	100.00
70-603-8060 CAPITAL - EQUIPMENT	0.00	0.00	0.00	0.00	0.00
70-603-8080 CAPITAL-IMPROVEMENT PROJECT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY	35,389.00	0.00	35,389.00	0.00	100.00
<u>INTERFUND TRANSFERS</u>					
70-603-9010 TRANSFER TO - GENERAL FUND	0.00	0.00	0.00	0.00	0.00
70-603-9030 TRANSFER TO DEBT SERVICE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.00
TOTAL PUBLIC WORKS	35,389.00	0.00	35,389.00	0.00	100.00

70 -CAPITAL REPLACEMENT FUND
 FIRE

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CAPITAL OUTLAY</u>					
70-604-8030 ELECTRONIC EQUIPMENT	0.00	0.00	0.00	0.00	0.00
70-604-8040 CAPITAL - PPE EQUIPMENT	0.00	0.00	0.00	0.00	0.00
70-604-8050 CAPITAL - APPARATUS	0.00	0.00	0.00	0.00	0.00
70-604-8060 EQUIPMENT	<u>7,500.00</u>	<u>0.00</u>	<u>7,076.87</u>	<u>423.13</u>	<u>94.36</u>
TOTAL CAPITAL OUTLAY	7,500.00	0.00	7,076.87	423.13	94.36
<u>INTERFUND TRANSFERS</u>					
70-604-9010 TRANSFER TO - GENERAL FUND	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.00
TOTAL FIRE	7,500.00	0.00	7,076.87	423.13	94.36
TOTAL EXPENDITURES	261,629.00	0.00	261,205.85	423.15	99.84
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	121,515.00	10,619.67	166,704.05	(45,189.05)	137.19
	=====	=====	=====	=====	=====

CITY OF SHAVANO PARK
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2024

72 -WATER CAPITAL REPLACEMENT
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
NON-DEPARTMENTAL	<u>69,777.00</u>	<u>0.00</u>	<u>69,777.00</u>	<u>0.00</u>	<u>100.00</u>
TOTAL REVENUES	<u>69,777.00</u>	<u>0.00</u>	<u>69,777.00</u>	<u>0.00</u>	<u>100.00</u>
<u>EXPENDITURE SUMMARY</u>					
WATER DEPARTMENT	53,391.00	0.00	53,391.48 (	0.48)	100.00
DEBT SERVICE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>53,391.00</u>	<u>0.00</u>	<u>53,391.48 (</u>	<u>0.48)</u>	<u>100.00</u>
REVENUES OVER/ (UNDER) EXPENDITURES	16,386.00	0.00	16,385.52	0.48	100.00

72 -WATER CAPITAL REPLACEMENT
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>NON-DEPARTMENTAL</u>					
<u>MISC./GRANTS/INTEREST</u>					
72-599-7099 PROCEEDS OF DEBT ISSUE	0.00	0.00	0.00	0.00	0.00
TOTAL MISC./GRANTS/INTEREST	0.00	0.00	0.00	0.00	0.00
<u>TRANSFERS IN</u>					
72-599-8015 TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00
72-599-8020 TRANSFER FROM WATER FUND	69,777.00	0.00	69,777.00	0.00	100.00
72-599-8099 FUND BALANCE RESERVE	0.00	0.00	0.00	0.00	0.00
TOTAL TRANSFERS IN	69,777.00	0.00	69,777.00	0.00	100.00
TOTAL NON-DEPARTMENTAL	69,777.00	0.00	69,777.00	0.00	100.00
TOTAL REVENUES	69,777.00	0.00	69,777.00	0.00	100.00

CITY OF SHAVANO PARK
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2024

72 -WATER CAPITAL REPLACEMENT
 WATER DEPARTMENT

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CAPITAL OUTLAY</u>					
72-606-8080 WATER SYSTEM IMPROVEMENTS	14,391.00	(14,391.00)	0.48	14,390.52	0.00
72-606-8087 WATER METER REPLACEMENT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY	14,391.00	(14,391.00)	0.48	14,390.52	0.00
<u>INTERFUND TRANSFERS</u>					
72-606-9020 TRANSFER TO WATER UTILITY	<u>39,000.00</u>	<u>14,391.00</u>	<u>53,391.00</u>	(<u>14,391.00</u>)	<u>136.90</u>
TOTAL INTERFUND TRANSFERS	39,000.00	14,391.00	53,391.00	(14,391.00)	136.90
TOTAL WATER DEPARTMENT	53,391.00	0.00	53,391.48	(0.48)	100.00

72 -WATER CAPITAL REPLACEMENT
 DEBT SERVICE

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CAPITAL OUTLAY</u>					
72-607-8055 DEBT ISSUE COSTS	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
<hr/>					
TOTAL DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
<hr/>					
TOTAL EXPENDITURES	53,391.00	0.00	53,391.48 (	0.48)	100.00
REVENUES OVER/(UNDER) EXPENDITURES	16,386.00	0.00	16,385.52	0.48	100.00

75 -PET DOC & RESCUE FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
ADMINISTRATION	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL REVENUES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>EXPENDITURE SUMMARY</u>					
ADMINISTRATION	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	0.00	0.00	0.00	0.00

75 -PET DOC & RESCUE FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>ADMINISTRATION</u>					
<u>MISC./GRANTS/INTEREST</u>					
75-599-7000 INTEREST INCOME	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL MISC./GRANTS/INTEREST	0.00	0.00	0.00	0.00	0.00
<u>TRANSFERS IN</u>					
75-599-8099 FUND BALANCE RESERVE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL ADMINISTRATION	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

75 -PET DOC & RESCUE FUND
ADMINISTRATION

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PERSONNEL</u>					
75-607-1010 EXPENSES	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONNEL	0.00	0.00	0.00	0.00	0.00
<hr/>					
TOTAL ADMINISTRATION	0.00	0.00	0.00	0.00	0.00
<hr/>					
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00
<hr/>					
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	0.00	0.00	0.00	0.00
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CITY OF SHAVANO PARK
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2024

99 -GOVERNMENT WIDE
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>					
NON-DEPARTMENTAL	0.00	(11,717.91)	(11,717.91)	11,717.91	0.00
TOTAL REVENUES	0.00	(11,717.91)	(11,717.91)	11,717.91	0.00
<u>EXPENDITURE SUMMARY</u>					
CITY COUNCIL	0.00	(328,174.00)	(328,174.00)	328,174.00	0.00
CITY ADMINISTRATION	0.00	82,410.13	82,410.13	(82,410.13)	0.00
MUNICIPAL COURT	0.00	(2,644.17)	(2,644.17)	2,644.17	0.00
PUBLIC WORKS/GOV. BLDG.	0.00	(5,905,059.54)	(5,905,059.54)	5,905,059.54	0.00
FIRE DEPARTMENT	0.00	53,145.46	53,145.46	(53,145.46)	0.00
POLICE DEPARTMENT	0.00	(125,573.37)	(125,573.37)	125,573.37	0.00
DEVELOPMENT SERVICES	0.00	(568,178.09)	(568,178.09)	568,178.09	0.00
TOTAL EXPENDITURES	0.00	(6,794,073.58)	(6,794,073.58)	6,794,073.58	0.00
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	6,782,355.67	6,782,355.67	(6,782,355.67)	0.00

99 -GOVERNMENT WIDE
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>NON-DEPARTMENTAL</u>					
<u>TAXES</u>					
99-599-1010 CURRENT AD VALOREM TAXES	0.00	4,799.32	4,799.32	(4,799.32)	0.00
TOTAL TAXES	0.00	4,799.32	4,799.32	(4,799.32)	0.00
<u>COURT FEES</u>					
99-599-4010 MUNICIPAL COURT FINES	0.00	0.00	0.00	0.00	0.00
TOTAL COURT FEES	0.00	0.00	0.00	0.00	0.00
<u>POLICE/FIRE REVENUES</u>					
99-599-6060 EMS FEES	0.00	(16,517.23)	(16,517.23)	16,517.23	0.00
TOTAL POLICE/FIRE REVENUES	0.00	(16,517.23)	(16,517.23)	16,517.23	0.00
<u>MISC./GRANTS/INTEREST</u>					
99-599-7005 INTEREST - LEASE RECEIVABLE	0.00	0.00	0.00	0.00	0.00
99-599-7076 SITE LEASE REVENUE - CONTRA	0.00	0.00	0.00	0.00	0.00
99-599-7077 AMORT - DEF INFLOW - LEASES	0.00	0.00	0.00	0.00	0.00
99-599-7090 SALE OF CITY ASSETS	0.00	0.00	0.00	0.00	0.00
99-599-7098 OTHER FIN SOURCE - FIN EQUI	0.00	0.00	0.00	0.00	0.00
TOTAL MISC./GRANTS/INTEREST	0.00	0.00	0.00	0.00	0.00
<u>TRANSFERS IN</u>					
99-599-8001 BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00
99-599-8090 PRIOR PERIOD ADJUSTMENT	0.00	0.00	0.00	0.00	0.00
TOTAL TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL NON-DEPARTMENTAL	0.00	(11,717.91)	(11,717.91)	11,717.91	0.00
TOTAL REVENUES	0.00	(11,717.91)	(11,717.91)	11,717.91	0.00

CITY OF SHAVANO PARK
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: SEPTEMBER 30TH, 2024

99 -GOVERNMENT WIDE
CITY COUNCIL

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
TOTAL CITY COUNCIL	0.00	0.00	0.00	0.00	0.00

CITY OF SHAVANO PARK
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2024

99 -GOVERNMENT WIDE
 CITY ADMINISTRATION

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PERSONNEL</u>					
99-601-1010 SALARIES	0.00	12,519.13	12,519.13 (	12,519.13)	0.00
99-601-1040 TMRS RETIREMENT	<u>0.00</u>	(<u>23,534.00</u>)	(<u>23,534.00</u>)	<u>23,534.00</u>	<u>0.00</u>
TOTAL PERSONNEL	0.00	(11,014.87)	(11,014.87)	11,014.87	0.00
<u>CONTRACTUAL</u>					
99-601-4060 CONTRA ACCT - SBITAS	<u>0.00</u>	(<u>9,356.00</u>)	(<u>9,356.00</u>)	<u>9,356.00</u>	<u>0.00</u>
TOTAL CONTRACTUAL	0.00	(9,356.00)	(9,356.00)	9,356.00	0.00
TOTAL CITY ADMINISTRATION	0.00	(20,370.87)	(20,370.87)	20,370.87	0.00

CITY OF SHAVANO PARK
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2024

99 -GOVERNMENT WIDE
 MUNICIPAL COURT

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PERSONNEL</u>					
99-602-1010 SALARIES	0.00 (	624.17) (	624.17)	624.17	0.00
99-602-1040 TMRS RETIREMENT	<u>0.00 (</u>	<u>2,260.00) (</u>	<u>2,260.00)</u>	<u>2,260.00</u>	<u>0.00</u>
TOTAL PERSONNEL	0.00 (	2,884.17) (	2,884.17)	2,884.17	0.00
<hr/>					
TOTAL MUNICIPAL COURT	0.00 (	2,884.17) (	2,884.17)	2,884.17	0.00

99 -GOVERNMENT WIDE
 PUBLIC WORKS/GOV. BLDG.

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PERSONNEL</u>					
99-603-1010 SALARIES	0.00	5,368.46	5,368.46 (	5,368.46)	0.00
99-603-1040 TMRS RETIREMENT	<u>0.00</u>	(<u>9,674.00</u>)	(<u>9,674.00</u>)	<u>9,674.00</u>	<u>0.00</u>
TOTAL PERSONNEL	0.00	(4,305.54)	(4,305.54)	4,305.54	0.00
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TOTAL PUBLIC WORKS/GOV. BLDG.	0.00	(4,305.54)	(4,305.54)	4,305.54	0.00

CITY OF SHAVANO PARK
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2024

99 -GOVERNMENT WIDE
 FIRE DEPARTMENT

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PERSONNEL</u>					
99-604-1010 SALARIES	0.00	22,451.46	22,451.46 (	22,451.46)	0.00
99-604-1040 TMRS RETIREMENT	<u>0.00</u>	(<u>48,538.00</u>)	(<u>48,538.00</u>)	<u>48,538.00</u>	<u>0.00</u>
TOTAL PERSONNEL	0.00	(26,086.54)	(26,086.54)	26,086.54	0.00
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TOTAL FIRE DEPARTMENT	0.00	(26,086.54)	(26,086.54)	26,086.54	0.00

CITY OF SHAVANO PARK
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2024

99 -GOVERNMENT WIDE
 POLICE DEPARTMENT

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>PERSONNEL</u>					
99-605-1010 SALARIES	0.00	(19,756.37)	(19,756.37)	19,756.37	0.00
99-605-1040 TMRS RETIREMENT	<u>0.00</u>	(<u>51,984.00</u>)	(<u>51,984.00</u>)	<u>51,984.00</u>	<u>0.00</u>
TOTAL PERSONNEL	0.00	(71,740.37)	(71,740.37)	71,740.37	0.00
<u>CAPITAL OUTLAY</u>					
99-605-8030 PMT ON FINANCED EQUIPMENT	<u>0.00</u>	(<u>29,490.00</u>)	(<u>29,490.00</u>)	<u>29,490.00</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY	0.00	(29,490.00)	(29,490.00)	29,490.00	0.00
TOTAL POLICE DEPARTMENT	0.00	(101,230.37)	(101,230.37)	101,230.37	0.00

99 -GOVERNMENT WIDE
 DEVELOPMENT SERVICES

% OF YEAR COMPLETED: 100.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	BUDGET BALANCE	% OF BUDGET
<u>CAPITAL OUTLAY</u>					
99-607-8000 LOSS ON REFUNDING 2009	0.00	6,383.00	6,383.00 (	6,383.00)	0.00
99-607-8020 AMORT OF 2022 GO BONDS PREM	0.00 (	61,707.00)	(61,707.00)	61,707.00	0.00
99-607-8050 GO REF 2009 BOND PRINCIPAL	0.00	0.00	0.00	0.00	0.00
99-607-8052 INTEREST EXPENSE	0.00 (	1,401.09)	(1,401.09)	1,401.09	0.00
99-607-8053 INTEREST EXPENSE - FIN EQUI	0.00	438.00	438.00 (	438.00)	0.00
99-607-8054 2018 GO REFUNDING PRINCIPAL	0.00 (	190,680.00)	(190,680.00)	190,680.00	0.00
99-607-8056 PMT TO REFUNDING ESCROW AGE	0.00	0.00	0.00	0.00	0.00
99-607-8058 2022 GO BOND - PRINCIPAL	0.00 (	300,000.00)	(300,000.00)	300,000.00	0.00
99-607-8060 SIB LOAN PRINCIPAL	0.00 (	21,765.00)	(21,765.00)	21,765.00	0.00
99-607-8070 INTEREST EXP - INTANG ASSET	<u>0.00</u>	<u>554.00</u>	<u>554.00</u> (	<u>554.00)</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY	0.00 (	568,178.09)	(568,178.09)	568,178.09	0.00
<u>INTERFUND TRANSFERS</u>					
99-607-9095 TMRS PENSION EXPENSE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.00
<hr/>					
TOTAL DEVELOPMENT SERVICES	0.00 (568,178.09)	(568,178.09)	568,178.09	0.00
<hr/>					
TOTAL EXPENDITURES	0.00 (723,055.58)	(723,055.58)	723,055.58	0.00
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REVENUES OVER/(UNDER) EXPENDITURES	0.00	711,337.67	711,337.67 (711,337.67)	0.00
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City of Shavano Park, Texas
Annual Financial Report
Fiscal Year Ended September 30, 2024





What's in the AFR?

- Principal Officers
- Independent Auditor's Report
- Management's Discussion and Analysis
- Government-Wide and Fund Financial Statements
- Proprietary Fund Financial Statements
- Notes to the Financial Statements
- Required Supplementary Information
- Other Supplementary Information
 - Combining & Comparative Financial Statements



Independent Auditor's Report

- Audit standards to follow
 - Generally Accepted Auditing Standards
- Purpose
 - To form an independent opinion on whether the financial statements are presented in accordance with Generally Accepted Accounting Principles (GAAP).
- Independent opinion on the financial statements
 - Audit is “unmodified”
 - This is the best opinion that can be given for an independent audit. It means we have no modifying statements in our opinion letter.



Management's Discussion and Analysis

- Financial Highlights
- Overview of the Financial Statements
- Government-Wide Financial Analysis
- Fund Financial Statement Analysis
- Financial Analysis of the City as a Whole
- Financial Analysis of the City's Funds and Budgetary Highlights
- Capital Assets and Long-Term Debt
- Economic Factors and Next Year's Budget and Rates
- Requests for Information



Financial Highlights

- Government-Wide Financial Statements
 - Assets of the City exceeded its liabilities (Net Position) by \$19.1 million at September 30, 2024.
 - Governmental Activities - \$13.4 million
 - Business-type Activities - \$5.7 million
 - Net Position increased by \$1.6 million from 2023.
 - Governmental Activities - \$1.25 million
 - Business-type Activities - \$388 thousand



Financial Highlights (Continued)

- Fund Financial Statements

Governmental Funds:

- The General Fund's fund balance at the end of the 2024 fiscal year was \$2.9 million, an increase of \$80 thousand from 2023.
 - Unassigned fund balance was \$2.94 million
 - Approximately 6 months operating reserve
- The combined fund balance for all funds was \$9.1 million, a decrease of \$5.5 million from 2023 due to Capital Outlay.
 - The City's fund balances at September 30, 2024 were as follows
 - Restricted - \$3.89 million
 - Committed - \$2.37 million



Financial Highlights (Continued)

- Fund Financial Statements (Continued)

- Proprietary Fund:

- Water fund net position increased \$388 thousand to \$5.7 million.
 - Unrestricted Net Position was \$3 million
- At September 30, 2024 the City had working capital (current assets less current liabilities) of \$2.1 million for the utility operations; an increase of \$262 thousand from prior year's working capital ratio.
 - Almost 26 months operating reserves in working capital



Letter on Conduct of Audit

- Accounting Policies
- Accounting Estimates and Disclosures
- Difficulties in Performing the Audit
- Misstatements
- Disagreements
- Management Representations
- Consultations with other Independent Accountants
- Compliance with the Public Funds Investment Act



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abip
CPAs | ADVISORS

CITY COUNCIL STAFF SUMMARY

Meeting Date: January 27, 2024

Agenda item: 8.2

Prepared by: Bill Hill

Reviewed by: Bill Hill

AGENDA ITEM DESCRIPTION: Discussion / action - Update on Street Phase IA construction, payments and cracks developing in several location that need repairs – City Manager / City Engineer

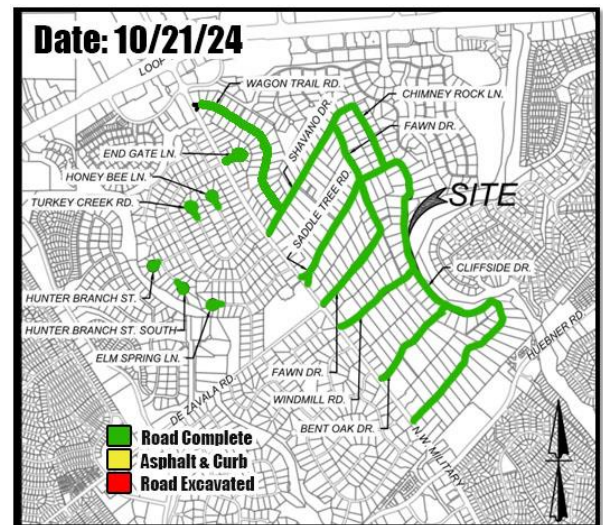
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Attachments for Reference:

1) Terracon Addendum (Supplemental Letter – Windmill Road)

BACKGROUND / HISTORY: Phase 1A (Old Shavano Park West + cul-de-sacs) is \$6.2M bonded funded street project being performed by D&D Contractors. The majority of all work is complete

- **Wagon Trail & End Gate** - Maintenance Bond issued.
- **Fawn** – Punchlist incomplete
- **Chimney Rock** - Punchlist incomplete
- **Shavano Dr.** - Punchlist incomplete
- **Windmill** - Punchlist incomplete
- **Bent Oak** - Punchlist incomplete
- **Cliffside** – awaiting Punchlist
- **Saddletree** – awaiting Punchlist
- **Cul-de-sacs** – awaiting Punchlist



In November, City Staff and City Engineer briefed City Council on three areas:

- **Administrative Request for Proposal Error and subsequent bid calculation error.**

There was an administrative error in the quantities of material required used to bid the job on the bid tab summary sheet. The additional funding for legitimate work constructed and verified by the City hired Street Inspector (Pape Dawson Engineers) will be approximately \$575,000. This is not a cost overrun or an engineering plans mistake, it is based upon the known materials planned for the job.

- **Final Quantities Cost Adjudication.**

There is also a cost adjudication for the planned cost vs. the actual cost based upon the actual material used and verified in the field by the City hired Street Inspector (Pape Dawson

Engineers). There are a number of overages as well as underage's. The Street Inspector, the City Engineer and D&D met to sort out.

- **Unforeseen Site Conditions:**

Longitudinal cracking has appeared on Windmill and Fawn near the curb line. Terracon, D&D, and the City engineer have investigated and determined the cracking has been caused by the current drought conditions. The adjacent clay soil has shrunk due to moisture loss causing the pavement to crack. Options to repair and prevent future cracking were investigated.

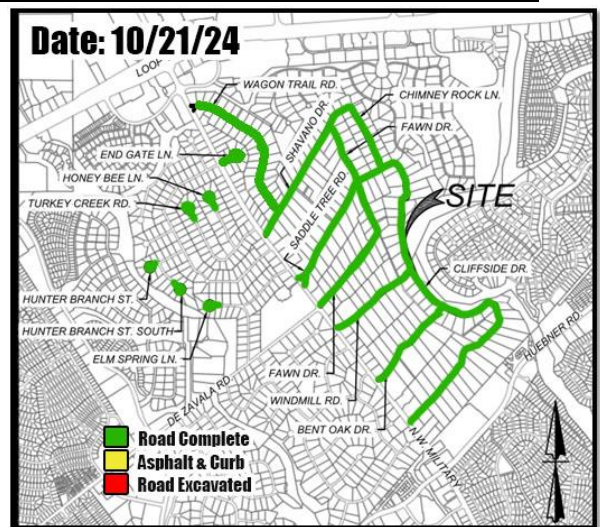
At the October 28, 2024 City Council Meeting Council approved an additional \$650,000 in Phase 1A Street Construction costs.

DISCUSSION:

Final Quantities Cost Adjudication. Final adjudication of quantities is still ongoing. Colliers, City & D&D meet on Thursday (1/23/25) to sort out the final quantities. The discussion is narrowed down to driveway area calculation. Colliers has an area calculation different from D&D. Delta between the two calculations is \$100,000 to \$200,000 in the November Pay App 17.

Unforeseen Site Conditions:

There will be a cost associated with this repair, but the cost cannot be determined until a solution is identified. Recently, Terracon Engineering has provided an Addendum in the form of a Supplemental letter to the project to address the cracking on Windmill Road. In the addendum, Terracon provides four repair options ranging from an estimated repair cost of \$300,000 to \$25,000.



Option 1 (Reconstruction): (Cost estimate is \$150,000)

- Remove and replace the street with similar pavement design thickness ensuring the moisture content of cement treated subbase to be slightly above the optimum moisture content followed by microcracking as mentioned in the supplemental letter.

Option 2 (Heavy Rehabilitation): (Cost estimate is \$307,000)

- Install moisture barrier (flowable fill or lean concrete) up to 4 feet below pavement subgrade behind the curb surrounded by 20 mil PVC vapor barrier (ASTM E1745, Class A continuous or lapped at least 2 feet) on both sides along the pavement.
- Perform Full Depth Repair on localized distress section with HMA Type B in 2 lifts followed by Type D as surface course. Both mixes to be compacted between 92.0% and 97.0% compaction. Limits of repair will be determined by Terracon personnel onsite.

Option 3 (Medium Rehabilitation): (Cost estimate is \$90,000)

- Perform Full Depth Repair on localized distress section with HMA Type B in 2 lifts followed by Type D as surface course. Both mixes to be compacted between 92.0% and 97.0% compaction. Limits of repair will be determined by Terracon personnel onsite.

Option 4 (Preventive Maintenance): (Cost estimate is less than \$50,000)

- Identify/mark longitudinal and transverse cracks and measure the length and width of cracks.
- Thoroughly clean the cracks using high-pressure air blasting to remove any dust, debris and loose pavement fragments. Open up the cracks to allow for the injection of crack sealant.
- Seal the cracks using approved crack sealers as per TxDOT Item 300 when the ambient and surface temperatures are within manufacturer's recommendations. Typical crack sealer used are SS-1P, polymer modified AE crack sealant, rubber asphalt crack sealers. A specialized contractor who has prior experience should be selected to perform this task. Contractor should provide submittals including type of sealant and procedure to the Civil Engineer.
- Ensure the traffic is not opened before sealant cures to prevent tracking. Use fine aggregate to prevent tracking.
- With this option, maintenance and regular resealing may be needed.
- The cracks could have penetrated the surface, base and into subgrade as shown in road cores obtained from the site. TxDOT Item 712 (for surface courses) does not completely apply. However, contractor is advised to refer to "Work Methods" section under TxDOT Item 712. Simply painting the surface of the cracks and assuming sealant flows down into the cracks is not acceptable.

COURSES OF ACTION: Options 1-4 as outlined above or provide staff further guidance.

FINANCIAL IMPACT: Varies; estimated repair cost of \$300,000 to \$25,000. Option 4 cost estimate is \$50,000 with possibility of being much lower.

MOTION REQUESTED: Motion to approve option #4 to repair asphalt cracks at funding for up to an additional \$50,000 for Phase 1A Street Construction project



6000 Northwest Parkway Ste. 100
San Antonio, TX 78249
P (210) 641-2112

Project Memorandum

To: Mr. Andy Carruth, P.E.
With: Colliers Engineering & Design
Date: January 17th, 2025
Re: Addendum to Terracon Project # 90225031A (Supplemental Letter)-Windmill Road
Project: Shavano Park Street Improvements
Terracon Project No. 90231134A
From: Mike Ghazawi, P.E. and Yash Menaria, P.E.

Terracon personnel performed visual inspection onsite dated October 17th, 2024 as requested by Mr. Andy Carruth with Colliers Engineering & Design followed by an additional site visit on November 5th, 2024 and January 9th 2025. Photos from October 17th, 2024, are presented in attached Exhibits A-1 thru A-2.

Based on our visual observations, knowledge of the project details and experience with similar projects, listed below are the potential possible causes of the edge cracking within 2 feet from the curb on multiple isolated sections on Windmill Road,

- Moisture content changes in the subgrade or cement treated subbase due to lateral moisture intrusion could result in shrink/swell.
- Small tree roots were found next to the pavement behind/outside the curb which tend to grow into the pavement forcing it to lift, crack, or sink. This can happen when soil is compacted to support the pavement, forcing roots to grow underneath.
- Heavier traffic loading (trash trucks and delivery trucks) driving may have accelerated the edge distress.

The repair options in this letter are based on our past experiences with similar conditions and several discussions and meetings with the owner, contractor and the design team.

Option 1 (Reconstruction):

- Remove and replace the street with similar pavement design thickness ensuring the moisture content of cement treated subbase to be slightly above the optimum moisture content followed by microcracking as mentioned in the supplemental letter.

Option 2 (Heavy Rehabilitation):

- Install moisture barrier (flowable fill or lean concrete) up to 4 feet below pavement subgrade behind the curb surrounded by 20 mil PVC vapor barrier (ASTM E1745, Class A continuous or lapped at least 2 feet) on both sides along the pavement.
- Perform Full Depth Repair on localized distress section with HMA Type B in 2 lifts followed by Type D as surface course. Both mixes to be compacted between 92.0% and 97.0% compaction. Limits of repair will be determined by Terracon personnel onsite.

Option 3 (Medium Rehabilitation):

- Perform Full Depth Repair on localized distress section with HMA Type B in 2 lifts followed by Type D as surface course. Both mixes to be compacted between 92.0% and 97.0% compaction. Limits of repair will be determined by Terracon personnel onsite.

Option 4 (Preventive Maintenance):

- Identify/mark longitudinal and transverse cracks and measure the length and width of cracks.
- Thoroughly clean the cracks using high-pressure air blasting to remove any dust, debris and loose pavement fragments. Open up the cracks to allow for the injection of crack sealant.
- Seal the cracks using approved crack sealers as per TxDOT Item 300 when the ambient and surface temperatures are within manufacturer's recommendations. Typical crack sealer used are SS-1P, polymer modified AE crack sealant, rubber asphalt crack sealers. A specialized contractor who has prior experience should be selected to perform this task. Contractor should provide submittals including type of sealant and procedure to the Civil Engineer.
- Ensure the traffic is not opened before sealant cures to prevent tracking. Use fine aggregate to prevent tracking.
- With this option, maintenance and regular resealing may be needed.
- The cracks could have penetrated the surface, base and into subgrade as shown in road cores obtained from the site. TxDOT Item 712 (for surface courses) does not completely apply. However, contractor is advised to refer to "Work Methods" section under TxDOT Item 712. Simply painting the surface of the cracks and assuming sealant flows down into the cracks is not acceptable.
- After crack sealing, apply micro surfacing as a wearing surface layer per TxDOT Item 350.

Please note even with the repairs presented in all 4 options above, pavement movement should be anticipated due to moisture content changes, inclement weather and the presence of clay subgrade soils. In order to reduce the potential for subgrade movement, the clay subgrade should be removed and replaced with non-expansive select fill.

Closing

Unless noted in this Project Memorandum, all recommendations provided in the Supplemental Letter dated June 09, 2024, are still applicable. If you have any questions about this project memorandum, please don't hesitate to contact one of the undersigned.

Sincerely,
Terracon Consultants, Inc.
(Firm Registration: F3272)


YASH MENARIA, P.E.

Yash Menaria, P.E.
Senior Staff Engineer-MAT



Mike Ghazawi, P.E.
Regional Services Manager-Geotechnical Engineering

CITY COUNCIL STAFF SUMMARY

Meeting Date: January 27, 2025

Agenda item: 8.3

Prepared by: Curtis Leeth

Reviewed by: Bill Hill

AGENDA ITEM DESCRIPTION: Discussion / action - Possible Cliffside / Salado Creek Trail options and connection to a municipal trail head located vicinity of City Hall - City Manager / City Engineer

Attachments for Reference:

1) 8.3a Trail Options

BACKGROUND / HISTORY: The City for many years has considered improving the old mountain biking trail that connects Cliffside to San Antonio's Salado Creek hike & bike trails. In 2019 City Council tasked Planning & Zoning to review possible trail connections and come up with recommendations. No actions were taken in 2019 to develop a trail connection.

There is currently a \$14.6M grant funding opportunity with the Alamo Area Municipal Planning Organizational (AAMPO) *Transport Alternatives Grant* to construct hike and bike trail systems from FY2027 through FY2032. A Cliffside connection to the Salado would be an eligible project. Staff on December 11 attended a mandatory workshop on the grant opportunity to learn about the grant opportunity.

DISCUSSION: The biggest limitations of this grant opportunity is the requirement that all projects be a minimum of \$1M in scope and require a 20% (\$200,000) City local match to be eligible. The grant is also a reimbursement program, meaning City will need to expend the money first before being recompensated. Any project must be open to the public and all project development costs (e.g. engineering) are responsibility of the City. AAMPO will look at project readiness favorably when scoring grant submittals.

To provide Council options for consideration, staff meet with the City Engineer and tasked them to create hike & bike trail options to connect the City to the Salado Creek Trail system. The trail options to consider:

See exhibits in attachment 8.3a for maps of all these options.

- **Option 1:** Construct a concrete 6-foot-wide trail from Salado hike & bike path that stops at Cliffside (no trailhead). Consistent with previous planning from 2019. (unable to meet MPO project \$1M threshold - \$84,900)

- **Option 2:** Improve a 6-foot-wide natural trail from Salado hike & bike path that goes to Cliffside and then construct a pathway down Cliffside to about 424 Cliffside (essentially creating a walking path along the cliff) (unable to meet MPO project \$1M threshold - \$377,760)
- **Option 3:** Construct a 5-foot-wide ADA sidewalk (asphalt/concrete) path from Salado Creek to Cliffside, down Cliffside and then down either Fawn, Saddletree or Windmill to the vacant lot across from Fire Station. Develop the vacant lot into a proper trail head with parking, bike racks, some park landscaping and signage for bikers. (this is option is scoped to meet \$1M MPO project threshold).
 - **Three possible paths to Saddletree trailhead, labeled Option 3A, 3B and 3C:**
 - **Option 3A:** Down Windmill to NW Military (existing NW Military sidewalks connect to the trailhead to Windmill) - **\$886,310 estimate**
 - **Option 3B:** Down Windmill to right-of-way utility access road behind homes on Cliffside to Fawn and then down to NW Military (existing NW Military sidewalks connect to the trailhead to Windmill) - **\$1.04M estimate**
 - **Option 3C:** Down Windmill to right-of-way utility access road behind homes on Cliffside to Fawn up to Saddletree and then down to NW Military - **\$1.16M estimate**

City staff ask for guidance from City Council if City should pursue preparation of an AAMPO Transport Alternatives project (Option 3) or pursue any of the options under Option 1 or 2.

COURSES OF ACTION: Approve for planning and submittal or provide staff further guidance

FINANCIAL IMPACT: Any project scope must be minimum of \$1M and require a 20% (\$200,000) City local match to be eligible

MOTION REQUESTED: Approve for planning and submittal and provide an update to City Council in the February City Council meeting prior to submission.



OPTION 1:
10'-0" TRAIL FROM CLIFFSIDE DR. TO
EX. SALADO CREEK GREENWAY TRAIL (APPROX. 566' LF)

OPTION 2:
-6'-0" TRAIL ALONG EAST SIDE
OF CLIFFSIDE DR. (APPROX. 3,254' LF)
-OPTION 1

OPTION 3C:
-10'-0" TRAIL CONNECTING CLIFFSIDE DR.
TO FAWN TO SADDLE TREE RD. (3,592 LF)
-PARKING LOT/TRAILHEAD AT
NW MILITARY HWY
-OPTIONS 1 & 2

OPTION 3B:
-10'-0" TRAIL CONNECTING CLIFFSIDE DR.
TO NW MILITARY HWY (APPROX. 3,113 LF)
-PARKING LOT/TRAILHEAD
AT NW MILITARY HWY
-OPTIONS 1 & 2

OPTION 3A:
-10'-0" TRAIL CONNECTING CLIFFSIDE DR.
TO NW MILITARY HWY (APPROX. 2,057 LF)
-OPTIONS 1 & 2

APPROXIMATE LOCATION OF
PARKING LOT/TRAILHEAD

CITY OF SHAVANO PARK

CITY OF SHAVANO PARK Park Trail Connction January 15, 2025					
Engineer's Estimate					
ITEM	DESCRIPTION	UNIT	QUANTITY TOTAL	UNIT PRICE	ITEM TOTAL
1	Option 1 (10'-0" Wide X 4" Thick Concrete Trail)	SF	5,660	\$15.00	\$84,900.00
2	Option 2 (6'-0" Wide X 4" Thick Concrete Trail)	SF	19,524	\$15.00	\$292,860.00
3	Option 3A (10'-0" Wide X 4" Thick Concrete Trail)	SF	20,570	\$15.00	\$308,550.00
4	Parking Lot/Trailhead (Asphalt w/ Conc. Curb)	LS	1	\$200,000.00	\$200,000.00
SUBTOTAL (OPTION 3A)					\$886,310.00
1	Option 1 (10'-0" Wide X 4" Thick Concrete Trail)	SF	5,660	\$15.00	\$84,900.00
2	Option 2 (6'-0" Wide X 4" Thick Concrete Trail)	SF	19,524	\$15.00	\$292,860.00
3	Option 3B (10'-0" Wide X 4" Thick Concrete Trail)	SF	31,130	\$15.00	\$466,950.00
4	Parking Lot/Trailhead (Asphalt w/ Conc. Curb)	LS	1	\$200,000.00	\$200,000.00
SUBTOTAL (OPTION 3B)					\$1,044,710.00
1	Option 1 (10'-0" Wide X 4" Thick Concrete Trail)	SF	5,660	\$15.00	\$84,900.00
2	Option 2 (6'-0" Wide X 4" Thick Concrete Trail)	SF	19,524	\$15.00	\$292,860.00
3	Option 3C (10'-0" Wide X 4" Thick Concrete Trail)	SF	35,920	\$15.00	\$538,800.00
4	Parking Lot/Trailhead (Asphalt w/ Conc. Curb)	LS	1	\$200,000.00	\$200,000.00
SUBTOTAL (OPTION 3C)					\$1,116,560.00



25
MPH



CITY COUNCIL STAFF SUMMARY

Meeting Date: January 27, 2024

Agenda item: 8.4

Prepared by: Asst Chief Dennis Kelley

Reviewed by: Bill Hill

AGENDA ITEM DESCRIPTION:

Presentation / Discussion – 2024 Crime Report – Asst Chief Dennis Kelley

X

Attachments for Reference:

- a) 2024 Annual Crime Report Presentation
- b) 2024 – 2019 Crime Maps
- d) December 2024 Yearly Police Activity Report

BACKGROUND / HISTORY: The Shavano Park Police Department maintains crime statistic reports, which assist our staff in identifying crime trends. This data is also reported to the U.S. Department of Justice through the Uniform Crime Report (UCR) and the National Incident-Based Reporting System (NIBRS).

The five major areas are:

- Burglary of a Habitation
- Burglary of a Building
- Burglary of a Vehicle
- Theft (We will break out a couple of different areas of theft in this summary)
- Robbery

DISCUSSION: The Shavano Park Police Department responded to 2,682 total calls for service (criminal and non-criminal) in 2024, a 2.72% increase from 2023 (2610).

Criminal calls taken or initiated by patrol officers increased slightly in the City for 2024 (164) as compared to 2023 (158), resulting in a 3.73% increase in crime; meanwhile, non-criminal calls for 2024 (2518) rose compared to 2023 (2452). Although call totals have fluctuated high and low over the years, the police department had an overall increase of 16.95% in total calls for the six-year comparison period of 2019 through 2024.

A review of the 2024 crime data shows the following crime numbers for the five major focus areas mentioned, while we also break out a couple of different areas of theft offenses to explore:

Theft –	17	(20 in 2023)
Theft of MV/UUMV -	4	(3 in 2023)
Theft of Mail -	4	(3 in 2023)

Burglary of a Vehicle –	16	(25 in 2023)
Burglary of a Building –	5	(4 in 2023)
Burglary of a Habitation –	0	(0 in 2023)
Robbery –	1	(0 in 2023)

A total number of 74 criminal cases were filed with the Bexar County District Attorney’s Office, both by Patrol Officers and the Criminal Investigator.

This year, the criminal offense statistics remained comparable to 2023; however, we did experience a decrease in our main property crime category regarding vehicle burglaries.

The Shavano Park Police Department will continue working closer with business owners in the coming year to decrease crime in vehicle burglaries. Residential/commercial storage and garage burglaries remain low through strong efforts to deter criminal activity, identify suspects, and prosecute those responsible. We will work closer with the community to deter vehicle burglaries within the residential neighborhoods. Although we anticipate actual crime will stabilize at or near its current level in the coming years, we always anticipate overall total numbers to increase as the department continues to refine our reporting processes.

Crime Prevention / Community Awareness: This calendar year, officers conducted 9,859 citizen policing contacts, accomplished 129 crime prevention activities, conducted 7,199 business checks, and conducted 4,121 house checks from 206 out-of-town requests. Officers continue to allocate time in each residential neighborhood for greater visibility and enforcement, driving 156,387 miles during 2024, which equates to 47,390 trips around the city. A total of 4,959 traffic contacts were made during the reporting period as opposed to 3,680 in 2023, a **29.61%** increase in traffic contacts, resulting in 6,132 documented violations compared to 4,334 in 2023, a **34.36%** increase in violations.

Our continued guidance to officers is to maintain an increased presence in the residential neighborhoods, especially during the nighttime hours; continue increased traffic enforcement to deter crime in both the residential and business districts; increase citizen contacts and customer service levels; and increase visibility in higher crime areas. We will work to increase our administrative production flow to provide the most accurate data possible to analyze statistics better and become more efficient in our processes.

The use of RoadRunner articles, Nextdoor, Facebook, the Shavano Park web page, the Neighborhood Crime Watch Program, and the TextMyGov platform allows the Police Department to distribute information alerting citizens and keeping them informed of criminal activity and community events.

The Shavano Park PD is committed to community-based policing and strives to build more neighborhood-based contacts and citizen information portals, enhancing our partnership with the community. We will continue to grow programs with our community-related initiatives to better involve citizens and deter criminal behavior.

Patrol officers continue to engage in directed patrol efforts in specific areas as needed. Most vehicle burglaries were attributed to unlocked doors, items left visible, or the location of the crime being remote in the business area or crimes of opportunity. Our staff continues to work with both citizens and businesses to promote crime education, reporting of suspicious vehicles/persons, and through community-sponsored events. Greater visibility of marked police units in all areas of the city can have a positive effect.

In February 2018, the agency earned recognition as a Texas Law Enforcement Best Practices Accredited Agency. By February 2022, the Shavano Park Police Department completed its 4-year re-accreditation process, ensuring its Best Practices status continued. To uphold these rigorous standards, staff enhanced their skills and knowledge in 2024, achieving an impressive 1,522 hours of training. Among these accomplishments, one officer earned the FBI LEEDA Trilogy Leadership Training Award, while another was honored by Mothers Against Drunk Drivers for preventing drunk driving. Additionally, two officers became certified Hostage Negotiators. The police department has also been awarded a DoD Stop the Bleed Educational License after one officer became certified as an instructor from both Stop the Bleed organizations. The department also introduced new initiatives, including implementing Mobile ID Devices and launching the UAS program with the acquisition of two drones. Furthermore, the department collected 363 pounds of unwanted prescription medications through its bi-annual Drug Take Back events and the static disposal container in the front lobby. In partnership with the Fire Department, the Police Department formally established a joint honor guard team, participating in seven events across the county and state in just five months. Each year, the department sets a goal to maintain a 3-minute response time for all service calls. In 2024, the patrol division achieved an impressive average response time of 3 minutes and 5 seconds—the closest yet to meeting this ambitious target.

With these education and training hour accomplishments, the Police Department's current staffing levels employ 15 full-time peace officers (18 full-time and 10 reserve positions authorized), six of whom possess a Master Peace Officer Certificate (the highest obtainable), six who possess an Advanced Peace Officer Certificate, two who hold an Intermediate Peace Officer Certificate, and one officer who possess a Basic Peace Officer Certificate.

Future Assessment: Your Police Department Command Staff is committed to providing exceptional service to our community, constantly looking for ways to enhance our police department and the continued officer–citizen team efforts of reporting and solving crimes. We

will continue to evolve the department with technology to better aid my officers with patrol and investigations. The entire staff of the Police Department continues to do an outstanding job; Chief Fox and I are proud to be leading your police department.

COURSES OF ACTION: The Shavano Park Police Department will strive for greater citizen awareness, education, and understanding of the methods that criminals use in committing crimes by utilizing both our patrol staff and our crime prevention trained officers to facilitate this. The examination and utilization of advanced equipment, implementation of updated modern technology, and continued advancement in methods of identifying criminals and collecting evidence will be explored, all of which assist the police department in successful victim resolution in the prosecution of crimes committed in Shavano Park.

FINANCIAL IMPACT: None at this time

MOTION REQUESTED: None requested.

2024 CRIME & ACTIVITY REPORTS

SHAVANO PARK POLICE DEPARTMENT

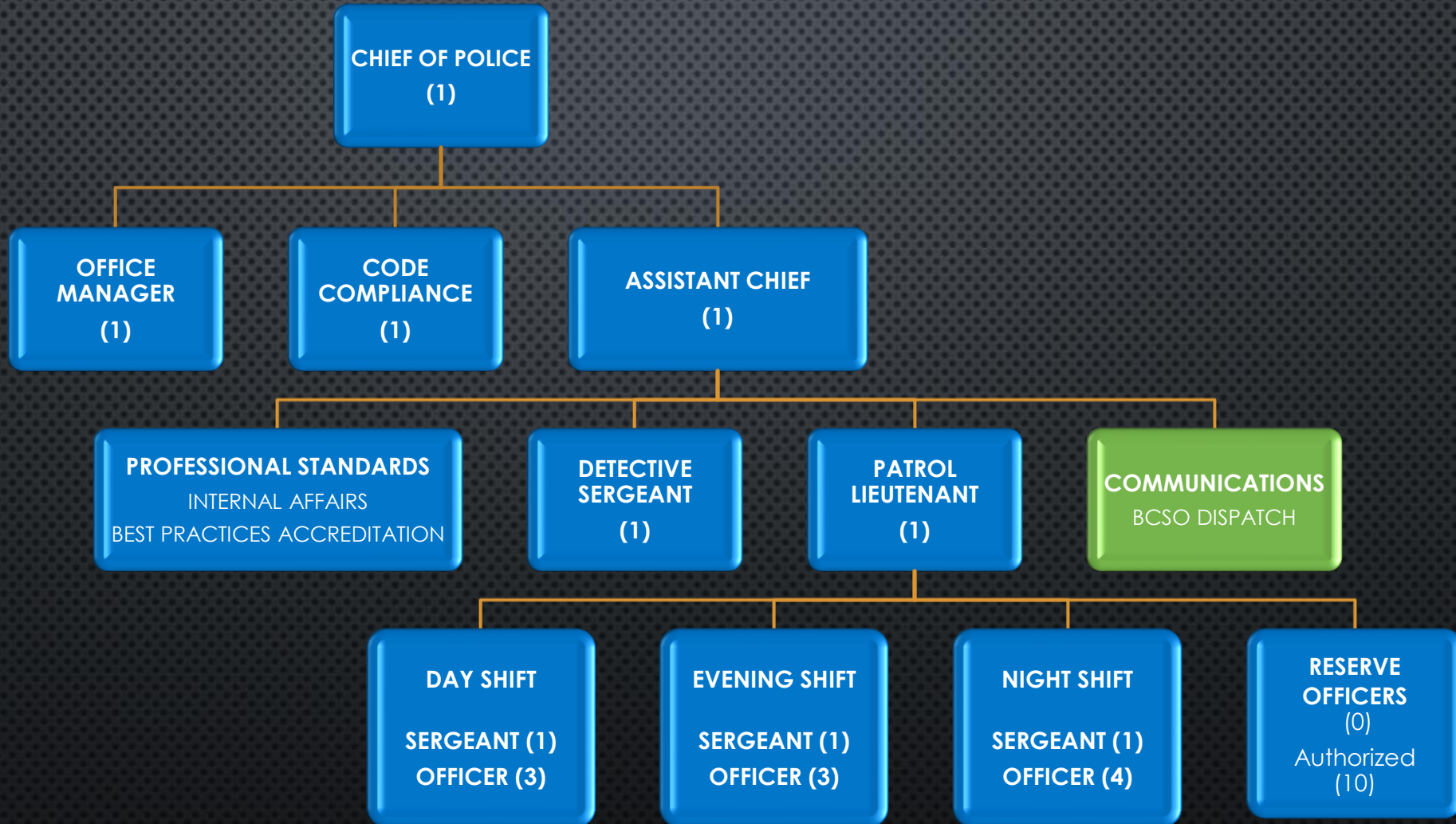
DENNIS KELLEY

ASSISTANT CHIEF OF POLICE





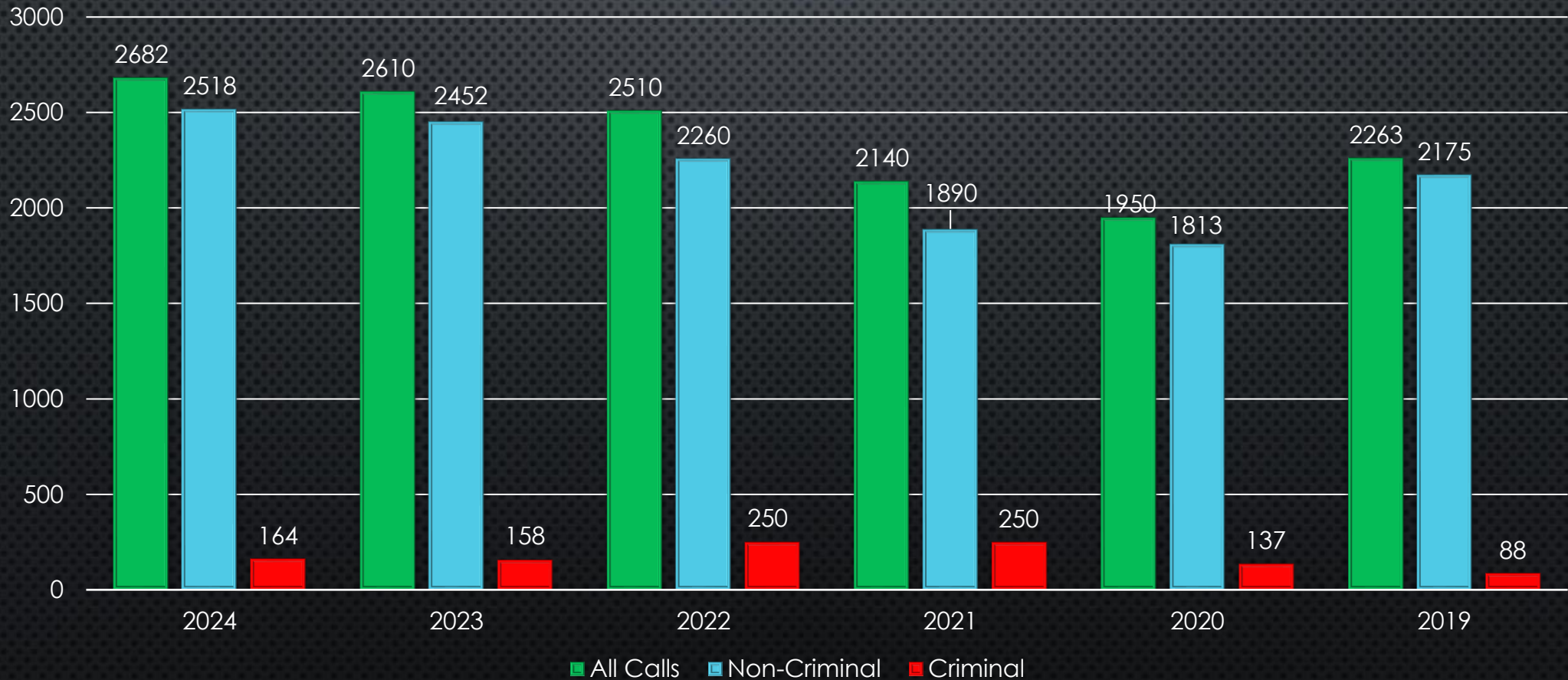
POLICE DEPARTMENT ORGANIZATIONAL CHART





CALLS FOR SERVICE SUMMARY (2024-2019)

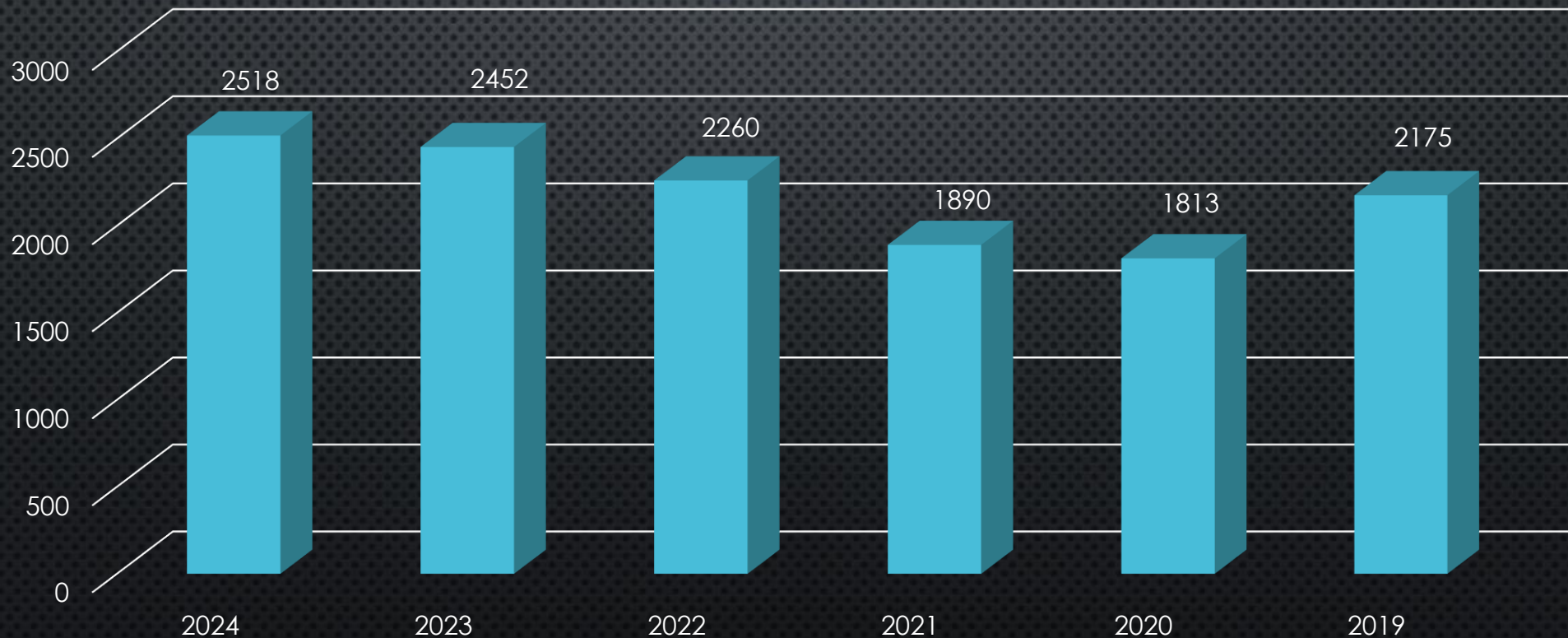
SPPD Calls for Service





NON-CRIMINAL INCIDENTS (2024-2019)

Total Non-Criminal Incidents



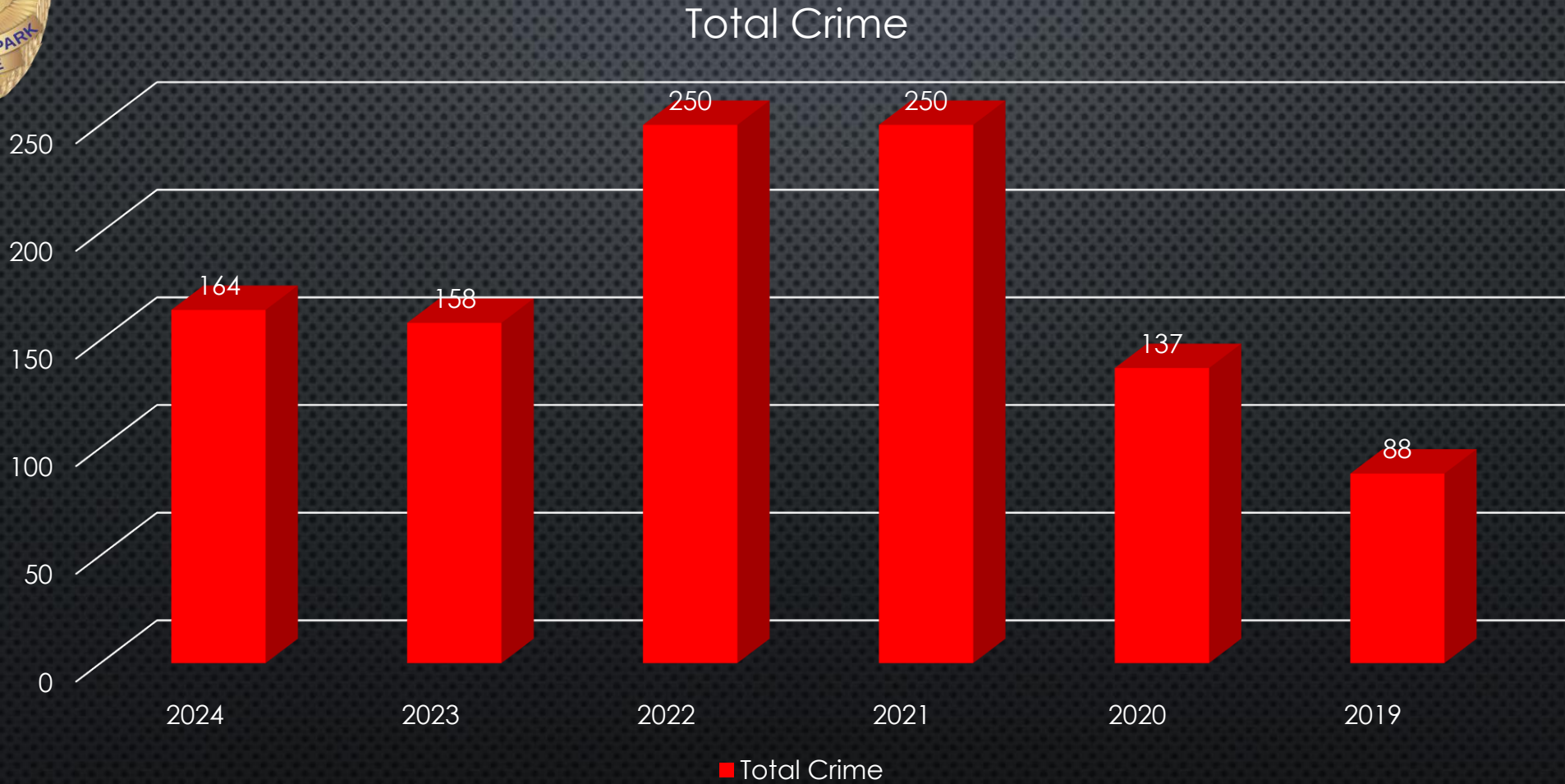


NON-CRIMINAL INCIDENTS (2024)

Non-Criminal Incidents	2024	2023	
Accidents Major (With Injuries)	2	4	
Accidents Minor (Non-Injury)	87	60	
Alarm Call	341	423	
Animal Calls / Complaints	86	30	
Assist Fire Department / EMS	513	473	
Assist Other Law Enforcement Agencies	52	67	
Assist the Public / Motorist Assists	59	72	
City Ordinance Violations	248	251	
Criminal Trespass Warning	7	1	
Deceased Person / Natural / Unattended	17	32	
Disturbance / Keep the Peace / Civil Standby	35	55	
Emergency Detention	14	8	
Impounded Vehicles	243	102	
Information / Investigation / Other Reports	346	278	
Missing Person / Runaway	4	2	
Recovered Property / Found Property	20	20	
Suspicious Activity, Circumstances, Persons, Vehicles	149	173	
Traffic Hazard	17	24	
Welfare Concern	83	83	
911 Hang-up Calls	195	294	
Total Non-Criminal Calls Handled	2518	2452	2.66%



CRIMINAL OFFENSES (2024-2019)





CRIMINAL OFFENSES (2024)

Alcohol Beverage Code Violations	3	Fraud / Forgery / False Reports / Tamper w/ Govt. Record	7
Assault	8	Harassment / Retaliation / Terroristic Threat / Viol. Protect. Order	1
Burglary Building	5	Illegal Dumping	1
Burglary of Habitation	0	Injury to Child/Elderly/Disabled	1
Burglary Vehicle	16	Leaving Scene of Accident	2
Criminal Mischief / Reckless Damage	6	Murder	1
Criminal Trespass	0	Resisting Arrest	3
Cruelty to Animals	0	Robbery	1
Disorderly Conduct	2	Sex Offense/Solicitation/Indecency	1
Deadly Conduct	0	Stalking	0
Duty on Striking	2	Suicide	2
Driving while License Suspended / Invalid (Enhanced)	0	Tampering W/ Evidence	1
Endangerment of Child	0	Theft	17
Engaging in Organized Crime	0	Theft of Mail	4
Exploitation Child/Elderly/Disabled	0	Theft of Motor Vehicle / Unauthorized Use of Motor Veh.	4
Failure to Identify	1	Criminal Calls Handled	164

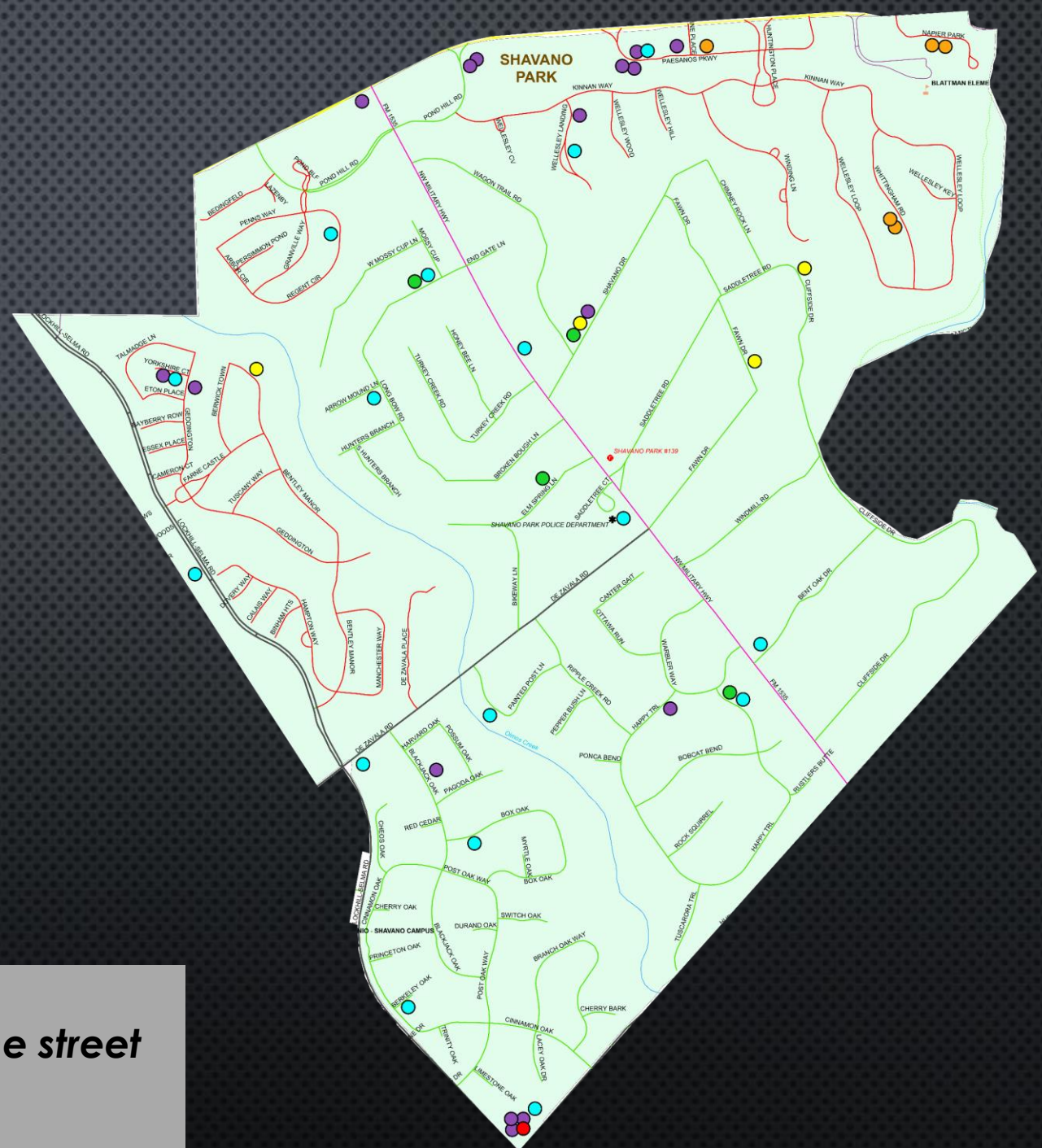


OFFICER-INITATED ACTIVITIES (2024)

Officer Initiated Arrests	
Arrest of Wanted Persons (Outside Agency)	12
D.W.I. / D.U.I.	20
Narcotics Violation (Class B or above)	5
Narcotics Violation (Class C)	16
MIP Alcohol/Tobacco	0
Reckless Driving	3
Unlawful Possession/Carry Weapons	2
Evading Arrest	7
Total	65
Officer Activity	
Citizen Policing Contacts	9,859
Crime Prevention Activities	129
Business Checks	7,199
House Checks	4,121
Traffic Contacts	4,959

2024 CRIME MAPPING

-  -Theft (17)
-  -Theft of MV (4)
-  -Theft of Mail (4)
-  -Burglary of Vehicle (16)
-  -Burglary of Building (5)
-  -Burglary of Habitation (0)
-  -Robbery (1)



Dots do not show the actual location, only the street on which the offense occurred.



NOTABLE ACCOMPLISHMENTS (2024)

Staff completed 1,522 TCOLE approved training hours

One officer completed their FBI LEEDA Leadership Trilogy

Two officers became certified hostage negotiators

The Shavano Park Police Department implemented Mobile ID devices

One officer was recognized by Mothers Against Drunk Drivers

Purchased two drones for our Uncrewed Aircraft System program

Medication Disposal Program - Collected 363 lbs. of unwanted medications

Honor Guard participated in seven (7) events, totaling 133 combined staff hours

Awarded US DoD Stop the Bleed Educational License

Average response time of 3 mins, 5 seconds.



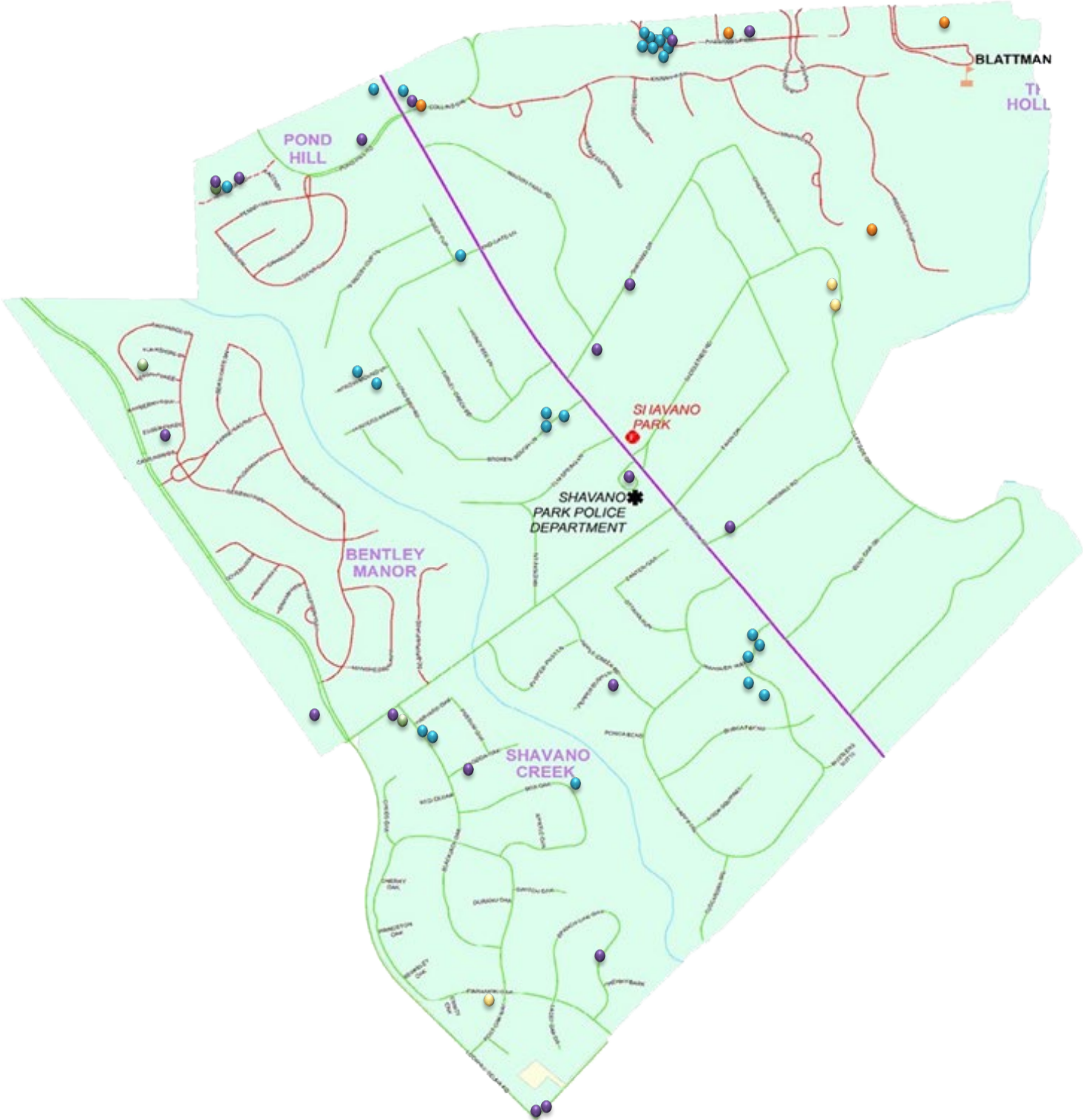
Thank you for the continued support shown to the men and women of the Shavano Park Police Department, each and every day.



Shavano Park Police Department 2023 Crime Report

- = Theft (20)
- = Theft of MV (3)
- = Theft of Mail (3)
- = Burglary of Vehicle (25)
- = Burglary of Building (4)
- = Burglary of Habitation (0)

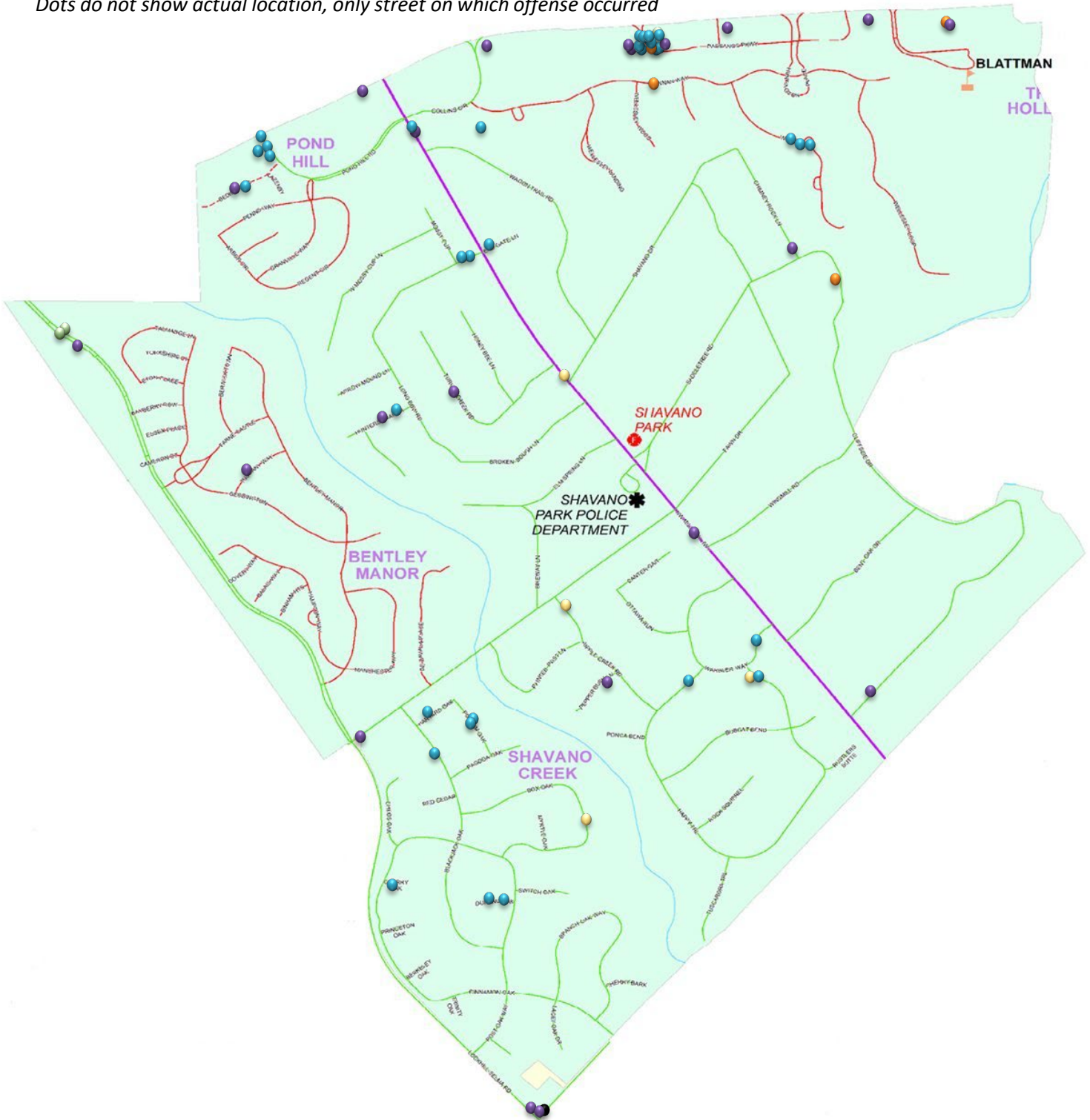
Dots do not show actual location, only street on which offense occurred



Shavano Park Police Department 2022 Crime Report

- = Theft (21)
- = Theft of MV (3)
- = Theft of Mail (6)
- = Burglary of Vehicle (35)
- = Burglary of Building (5)
- = Burglary of Habitation (0)
- = Robbery (1)

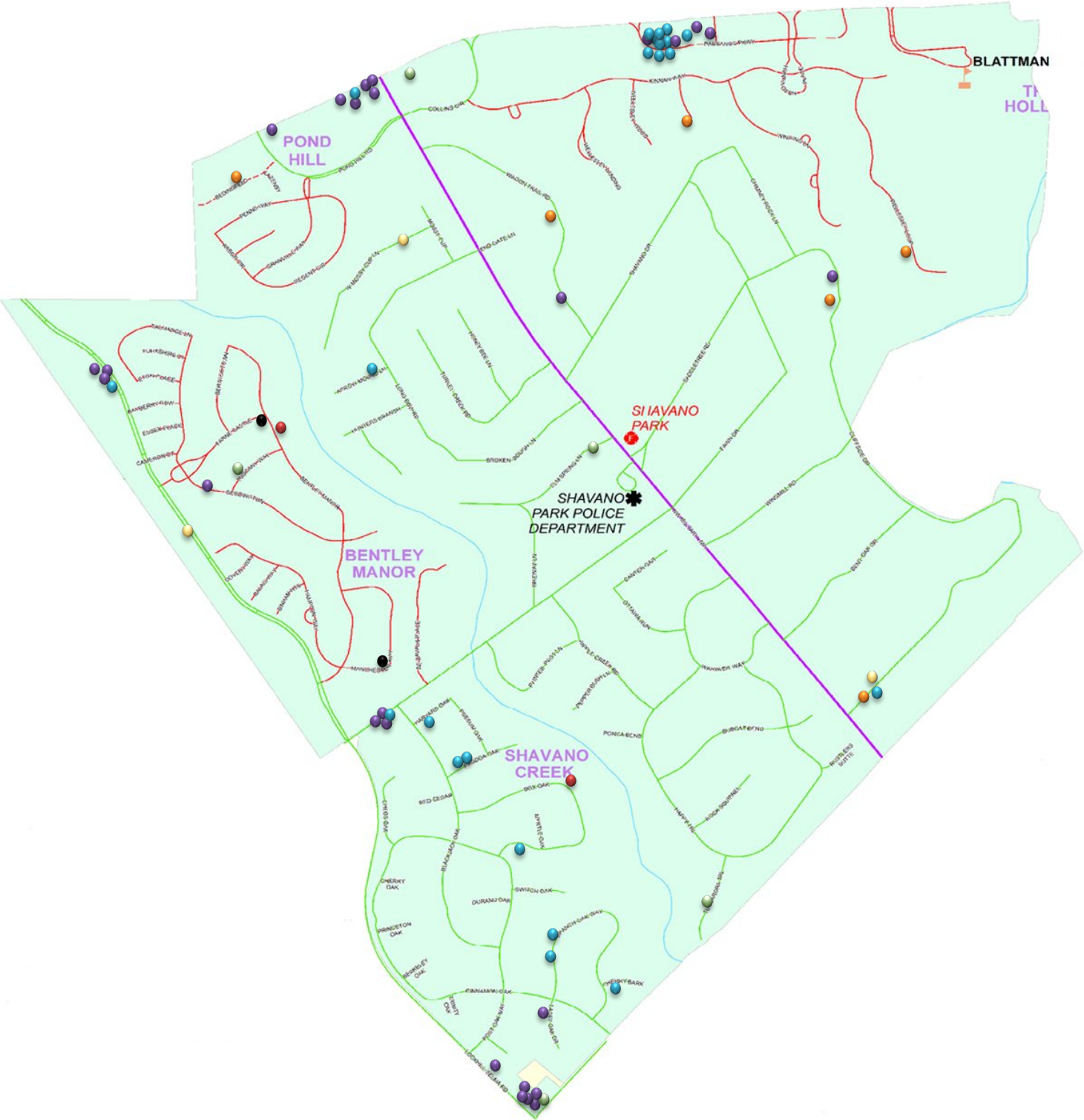
Dots do not show actual location, only street on which offense occurred



Shavano Park Police Department 2021 Crime Report

- = Theft (25)
- = Theft of MV (5)
- = Theft of Mail (3)
- = Burglary of Vehicle (23)
- = Burglary of Building (6)
- = Burglary of Habitation (2)
- = Robbery (2)

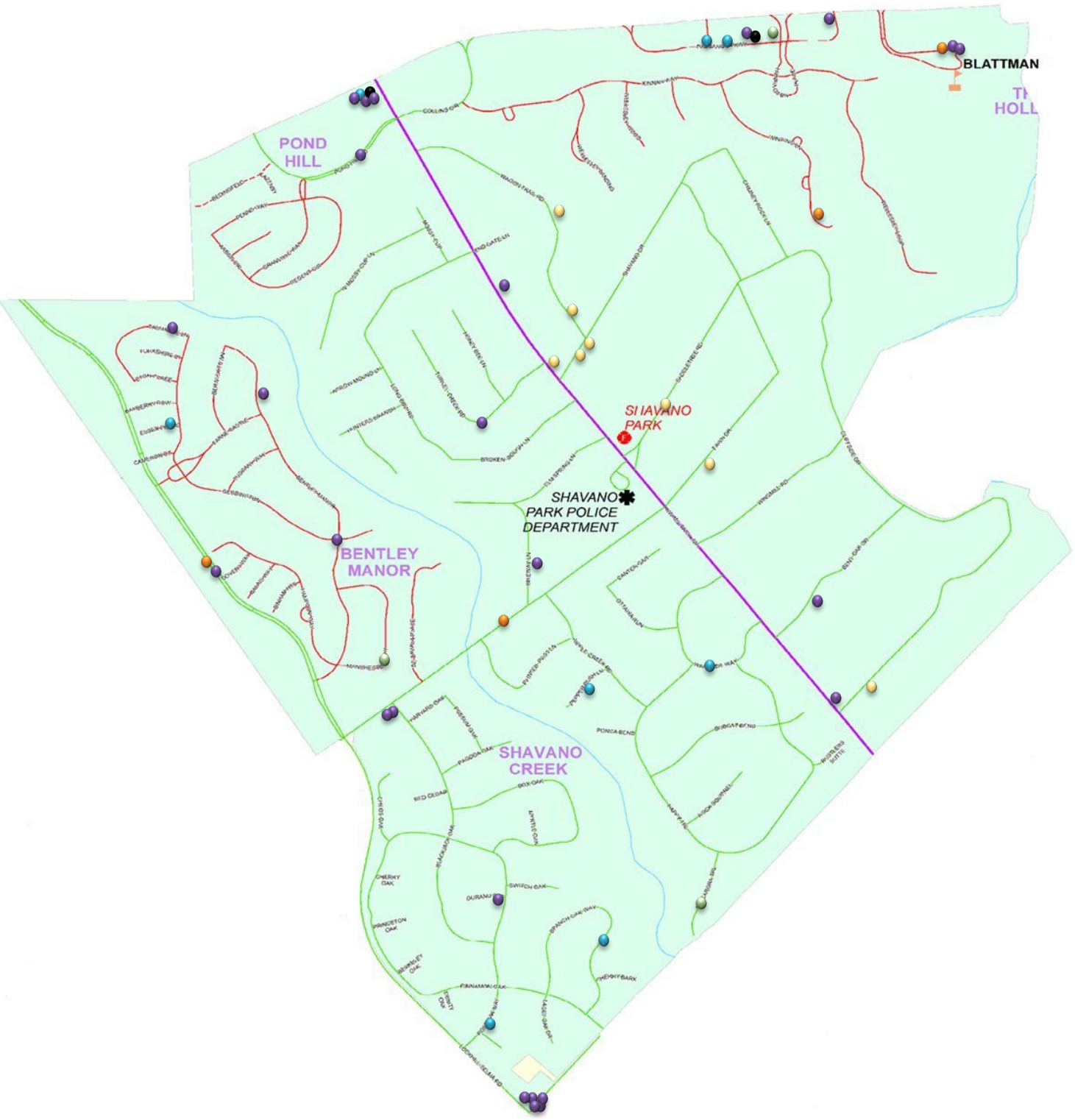
Dots do not show actual location, only street on which offense occurred



Shavano Park Police Department 2020 Crime Report

- = Theft (24)
- = Theft of MV (3)
- = Theft of Mail (8)
- = Burglary of Vehicle (8)
- = Burglary of Building (4)
- = Burglary of Habitation (0)
- = Robbery (2)

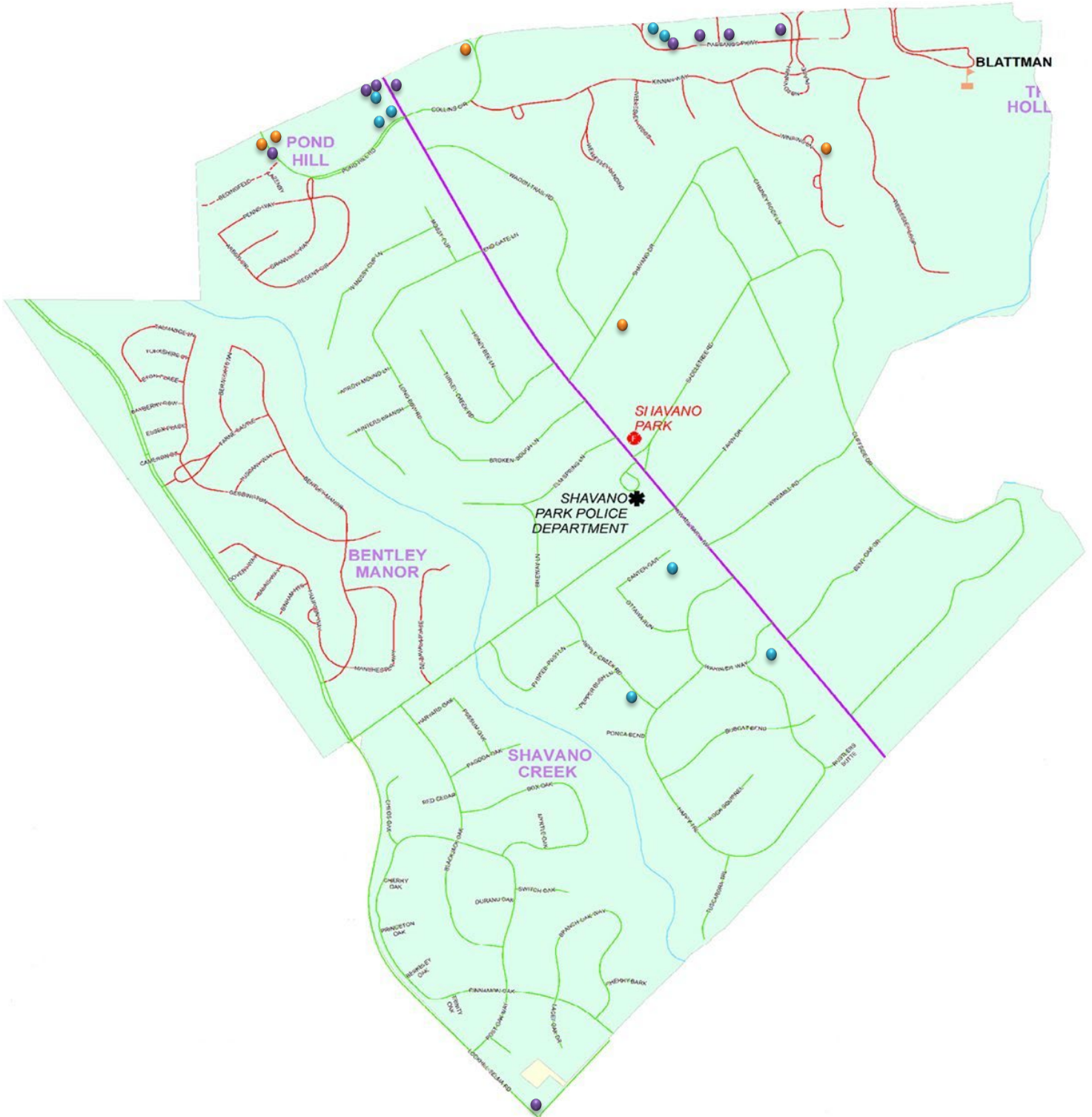
Dots do not show actual location, only street on which offense occurred



Shavano Park Police Department 2019 Crime Report

- = Theft (9)
- = Burglary of vehicle (8)
- = Burglary of building (5)
- = Burglary of habitation (0)

Dots do not show actual location, only street on which offense occurred



**Monthly Activity Report
City of Shavano Park Police Department
December 2024**

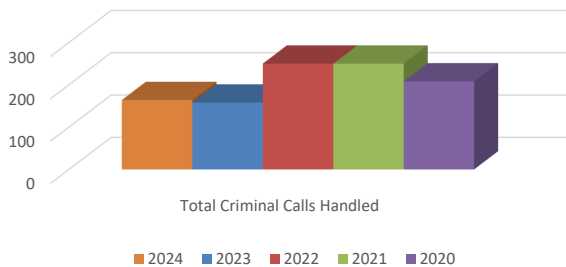
Non-Criminal Incidents

	Dec	Calendar Year				
		2024	2023	2022	2021	2020
Accidents Major (With Injuries)	0	2	4	5	6	2
Accidents Minor (Non-Injury)	9	87	60	68	78	36
Alarm Call	31	341	423	419	417	401
Animal Calls / Complaints	5	86	30	129	97	107
Assist Fire Department / EMS	7	66	473	404	372	373
Assist Other Law Enforcement Agencies	2	52	67	82	32	59
Assist the Public	4	29	72	78	37	80
City Ordinance Violations	10	248	251	42	47	57
Animal Nuisance 5 Soliciting w/o Permit 2						
COV - Parking of Rec. Veh. 3						
Civil Standby	2	5				
Criminal Trespass Warning	0	7	1	2	10	11
Deceased Person / Natural / Unattended	2	17	32	20	17	23
Disturbance / Keep the Peace	3	30	55	72	63	71
Emergency Detention	3	14	8	8	12	12
Impounded Vehicles	21	243	102	94	0	0
Injured / Sick Person	35	447				
Investigation/ Information / Other	29	346	278	271	131	127
Missing Person / Runaway	0	4	2	2	0	3
Motorist Assist	7	30				
Recovered Property / Found Property	1	20	20	19	18	11
Suspicious Activity, Circumstances, Persons, Vehicles	7	149	173	186	164	154
Traffic Hazard	1	17	24	46	30	21
Welfare Concern	5	83	83	88	69	48
911 Hang-up Calls	14	195	294	225	290	217
Total Non-Criminal Calls Handled	198	2518	2452	2260	1890	1813

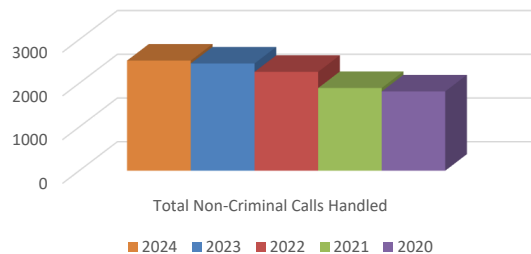
Officer Initiated Contacts

	Dec	Calendar Year				
		2024	2023	2022	2021	2020
Community Policing Contacts / Crime Prevention					2754	899
Out of Town / Patrol-By Requests	17	206	291	285	196	211
House Checks	310	4121	4350	5504		
Business Checks	402	7199	7720	4151		
Citizen Policing Contacts	642	9859	7492	4408		
Crime Prevention Activities	21	129	857	384		
Field Interview Contacts	0	22	18	585		
Total Officer Initiated Contacts	1392	21536	20728	15317	2950	1110

Criminal Calls



Non Criminal Calls



CITY COUNCIL STAFF SUMMARY

Meeting Date: January 27, 2025

Agenda item: 8.5

Prepared by: Curtis Leeth

Reviewed by: Bill Hill

AGENDA ITEM DESCRIPTION: Presentation / discussion - Update on Court's workload and efficiency – Ald. Kuykendall / City Manager

Attachments for Reference:

- a) 8.5a Nov 22nd email from Judge Reamey
- b) 8.5b Dec 2nd staff email response
- c) 8.5c Dec 6th Judge Reamey email guidance
- d) 8.5d Dec 2024 court report
- e) 8.5d Jan 2017 court report

BACKGROUND / HISTORY: CoSP Municipal Court has traditionally had fluctuating docket size with at times a large docket and caseloads on our Court Day. Since the start of construction on NW Mil Hwy and the onset of COVID, the number of tickets and court cases has have declined.

Recently, with the full opening of NW Military Hwy and increased emphasis on traffic safety and enforcement, the City's tickets, court cases, and docket has increased.

DISCUSSION: Mayor Pro Tem Kuykendall requested an update on the Court's workload and efficiency.

At the November Court, the City had a large docket and Court did not end until 8 p.m. On November 22, 2024, Judge Reamey sent staff an email on concern, outlined some thoughts and asked for staff input (Attachment #1).

Staff assembled (Finance Director, Court Clerk, Police Chief, and City Manager) to review and develop input. City Manager then passed this input to Judge Reamey on December 2, 2024 (Attachment #2).

Judge Reamey replied and provided Court guidance on December 6, 2024. Staff subsequently made preparations and supporting materials for the December and the January Court Dates (Attachment #3).

December and January's docket was a bit smaller and the Court sessions ended about 8 p.m. in Dec and about 6:30 in January. Attachment #4 shows the total number of cases filed (tickets) for the first three months of the FY 2024-25 year, but it also shows the number of cases filed for the past four years. The average number of cases on the filed for this period fluctuated between 100 and 150, with recent spikes above 250 to above 300.

Attachment #5 shows a historic snapshot of the number cases in the past four years beginning in 2012 and ending 2017. The average number of cases filed for this period was about 200, with spikes above 300.

Staff believes the recent spikes are more consistent with the norm in expected traffic encounters, resulting in the number of traffic tickets (cases filed), which result in the number of cases on the docket.

COURSES OF ACTION: N/A; Discussion item only

FINANCIAL IMPACT: N/A

MOTION REQUESTED: N/A; Discussion item only

Bill Hill

From: Gerald Reamey <reamey@yahoo.com>
Sent: Friday, November 22, 2024 4:53 PM
To: Gene Fox; Bill Hill; Dawn Robles; Darrell Dullnig; Ilse Bailey
Subject: court sessions

CAUTION: External email. Do not click links or attachments unless you recognize the sender and know the content is safe!

Yesterday afternoon and evening, our municipal court held its usual monthly session. For the second or third consecutive month, we could not seat all of the people who were required to attend. In October, we began working on cases before the official 4:00 p.m. commencement of court, and we finished well after 7:00 p.m. Last night's attendance was even greater, and we did not conclude the court's business until 8:00 p.m. And this was in spite of the extraordinary efforts of our court staff to contact defendants and make available out-of-court resolution of appropriate cases by use of standing orders. Without those efforts, our work would have continued much longer.

When the numbers of people appearing for court began to increase, it initially was not clear whether this was due to the normal fluctuation in attendance that occurs cyclically in every court's docket, or whether it was a trend portending a more permanent change. While it may prove to be a seasonal or aberrational occurrence, increased court attendance may also be a "new normal."

High attendance is a cause for concern on several fronts. Most importantly, requiring people who appear for a court setting to sit and wait for up to four hours after spending additional time traveling to court and checking in for their session is an imposition that goes beyond more inconvenience. Last night, I invited people with special needs to let us know so that we might try to expedite the hearing of their cases. About half a dozen people did so, almost all of them needing to pick up small children from day care or otherwise take care of family situations. We accommodated all of those people, but that doesn't address the needs of others attending court, many - if not most - of whom spent far longer on a court appearance than they could have expected.

There are, of course, other concerns that arise when the court's business takes more than four hours. Court staff are required to work overtime, officers are out of service for an extended period of time, and an overcrowded courtroom presents safety and comfort issues.

From before the beginning of last night's session until its end, Darrell and I worked steadily and continuously to process cases as quickly as we could. An unusually large number of Spanish-only speakers slowed the work, and without the able assistance of our bilingual officers, our work would have been delayed considerably. In short, I don't believe we could have done anything to reduce the time it took to work through the docket.

It is apparent to me that one or more adjustments need to be made to serve the public better. I am writing to solicit your thoughts about how best to approach this problem without doing unintended harm. The obvious change that could be made is to add a setting to our current schedule, but this may create problems for others who support the court. For example, adding a morning session to the existing afternoon or evening session may create scheduling problems and staffing issues for the Police Department and court staff. It also would require modification of the current practice of notifying defendants when to appear. If a second court session is to be added, it appears it might be better to schedule it also for the third Thursday, but we could consider adding another day of the month instead. It's unclear to me whether all court personnel would be available to work an additional day other than the third Thursday. We also need to remember that an additional session on Thursday would effectively prevent the room from being used for other purposes that day.

It has been suggested that we might divide the docket by types of cases. For example, could we have a morning docket for only show-cause matters that must be handled by me, and don't require the participation of the Prosecutor? That solution has some appeal, but the number of show-cause settings varies widely from month to month. In some months there are only a handful of these cases, and at other times there can be more, perhaps 15 or 20. If we divide the docket in this way, would it reduce the number of cases sufficiently to significantly reduce the size of the afternoon docket? I'm not sure it would. Similarly, it has been suggested that we divide the docket between defendants with multiple cases and those who have only one. Again, I'm unsure there are enough defendants with a single citation to even out the sessions and accomplish the reduction we need. Perhaps most importantly, scheduling for either of these methods of dividing the docket would require changes in current procedures. If an officer writes three citations to a motorist, for instance, would that officer need to manually schedule the appearance for the correct docket? Or, could that function be added to our current software? These are the kinds of practical considerations we need to anticipate, discuss, and address in whatever change we make.

My present inclination is to add a morning session on the third Thursday of the month, and to assign cases to one docket or another by use of a date cut-off or case number cut-off. I am writing to ask for your comments on this change. My inclination is just that: an inclination, not a decision. I will always be persuaded by whatever better serves the needs of the members of the public who appear before the court, taking into account the operational and personal needs of those who support the court in its important work.

Unless there is an unexpected change in circumstances, I expect to implement a change to the court's scheduling by January of 2025.

Thank you for your support, and for your thoughts about how to address this situation,

Gerald S. Reamey
Municipal Judge

Bill Hill

From: Bill Hill
Sent: Monday, December 2, 2024 1:55 PM
To: 'Gerald Reamey'
Cc: Brenda Morey; Dawn Robles; Gene Fox; Darrell Dullnig; Ilse Bailey
Subject: RE: court sessions

Judge Reamey,

Hope your Thanksgiving holiday was truly Happy! Many thanks for the opportunity to provide options / feedback for the municipal court.

The City of Shavano Park Court Clerk, Finance Director (Court Clerk Supervisor), Police Chief and City Manager met and discussed options. This has not been coordinated with either the Judge or Prosecutor. Here are our thoughts:

Discussion Points:

- We reviewed the nature of the recent docket and court cases to include the large number of “show cause” cases, Spanish only speaking, single vs. multiple citations, existing processes, and why people show up for court in the first place (instead of trying to take care of citations(s) in advance).
- We reviewed the process in place now vs. previous practices
- We reviewed which cases must be seen by the Judge (Show Cause, Juvenile, Tobacco and Alcohol)
- Dawn reported that when she first started working in Shavano Park, Court began at 5:30 and the average end time was 8 - 9 pm, but at times went to 10 pm. She reports many smaller cities (courts) routinely have four- or five-hour court sessions
- NOTE: We already have an alternate court clerk (PW/Water Office Manager who speaks Spanish and greatly assists processing). That has only been the case for the past 5 or 6 years. Prior to that, Dawn handled all cases.
- Additional Court would impact alternate Court Clerk workload as her primary duty is the Public Works / Water Office Manager.
 - o Week 1 – focus is processing water bills
 - o Week 2 – Water Advisory Committee
 - o Week 3 – Assists with Court
 - o Week 4 – Water notices to Customers
- Chief reports that ticket writers can be programmed to place one primary court date and a second follow up date (next month’s court). We are investigating this further.
- Apparently, in other larger cities they program different shifts with different ticket writers with different court dates. We have five ticket writers and officers share them, which does not make it conducive to schedule court on multiple dates/times.
- Chief reports two sessions much more difficult to manage 4x bailiffs than extending a single session; especially since we are short-handed officers.
- Budgetary Considerations. We have not budgeted additional expenses for two Court dates
- Unsure of Prosecutor availability for a second day; Alternate Prosecutor is a law firm (never used, but not preferred)
- The cut off for the January Court date is December 9th (any changes must be made before then)

Options for Judge to Consider:

- Move Court start time to 2:30 or 3 p.m. (works well with Police Department shift change)
- Or, keep same time 4 pm as baseline, but start show cause or multiple court appearances at 2:30 pm (allows Dawn to coordinate timing with them prior to the court date)
- Prosecutor can handle as many multiple citations as possible after person’s check in, but before court begins

- Judge can see and handle single citations without having been processed by prosecutor (in most cases, Dawn already has this authority for many situations in standing orders. Why not allow broad authority to the prosecutor who himself is a successful Judge in several municipalities)
- When a person is represented by attorney, our perception is that the prosecutor usually handles the case without further in person handling. If this is accurate, can similar arrangements be made in the Court?
- Create a PowerPoint information brief with revolving slides in English and in Spanish that explain options for resolution of different citations ("What are my Options"). These slides may be run in the Chamber continuously one hour prior to Court. Briefing would need to be vetted by legal and judge before finalized, but ideally it could be used to encourage settlement prior to court start.
- Set up a portable TV/screen in the atrium / entrance with the same brief that people can read while standing in line at checkout.

I'm thinking there may be other options that minimizes the cases the Judge sees or splits the cases between the Judge and Prosecutor, but those would need to be sorted out.

Here to Serve!

Bill Hill
City Manager
Shavano Park
(210) 493-3478

www.shavanopark.org



City Living with Country Charm!

From: Gerald Reamey <reamey@yahoo.com>
Sent: Friday, November 22, 2024 4:53 PM
To: Gene Fox <policechief@shavanopark.org>; Bill Hill <citymanager@shavanopark.org>; Dawn Robles <drobles@shavanopark.org>; Darrell Dullnig <dullnig1954@gmail.com>; Ilse Bailey <ilsedbailey@gmail.com>
Subject: court sessions

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Bill Hill

From: Gerald Reamey <reamey@yahoo.com>
Sent: Friday, December 6, 2024 1:59 PM
To: Bill Hill <citymanager@shavanopark.org>
Cc: Brenda Morey <finance1@shavanopark.org>; Dawn Robles <drobles@shavanopark.org>; Gene Fox <policechief@shavanopark.org>; Ilse Bailey <ilsedbailey@gmail.com>; Darrell Dullnig <dullnig1954@gmail.com>
Subject: Re: court sessions

CAUTION: External email. Do not click links or attachments unless you recognize the sender and know the content is safe!

Bill,

Thank you for your helpful comments and suggestions. I appreciate that everyone involved wants to make the Court work as efficiently and effectively as possible. This entire discussion is motivated by a desire to better serve the public while maintaining the integrity of the Court's processes. As is often said, for most people their only experience with the judicial system is in the municipal or justice court. We all want that experience to be one that inspires confidence in our judicial institutions and processes.

As your email reflects, changing the current schedule for our Court impacts a variety of issues. At the same time, changing nothing does not seem to be a viable option. I suggested that we consider adding an additional court session, either during the morning of the third Thursday of the month, or on an entirely different day of the month. If we were to add a session, it seems to be - taking into account the concerns raised by others - that it might be better to explore adding that session on a day other than the third Thursday. But it also seems to me that, before taking that step, we first should exhaust changes that would allow us to retain the current once-monthly schedule. To that end, I am implementing the changes described below, and am continuing the once-monthly schedule for the present.

Let me begin by commenting on the various proposals/options you've forwarded to me:

1. I have no objection to moving the beginning time to 2:30 or 3:00. Darrell and I arrive at Court around 3:00 now and, while I spend some time signing judgments and warrants, we're always ready to begin by 3:30, and we usually do begin taking appropriate cases before the scheduled start time.
2. I ordinarily begin the session with show-cause settings because those don't involve the Prosecutor, and because they tend to take more time. As I mentioned earlier, the number of show-cause cases varies considerably from month to month. If we move the start time to 3:00, or even to 3:30 for show-cause cases, I could handle those before we begin work at 4:00 on the first-setting cases. I have confirmed with Dawn that setting the show-cause matters for an earlier time wouldn't unduly burden her. I would not expect this measure to substantially affect the length of the first-setting docket, but it should help a bit.

With regard to several of the other options you mentioned (points 3-5), I need to begin my reaction with some reminders:

1. The Prosecutor and the Judge belong to two different branches of government. As I remind people who come to Court, the Prosecutor does not work for the Court, and is not part of the Court's staff. The Prosecutor represents the State of Texas, and plays a very important but entirely independent role in the process. For people to see that justice is administered fairly, there can be no mistaking the actions of the Prosecutor for those of the Judge. As Judge, I can act without the

presence of the Prosecutor, but the Prosecutor cannot act without the presence and participation of the Judge.

2. A prosecutor cannot independently order any of the parties before the Court to do anything. The power of the Prosecutor - which is a power not shared by the Judge or anyone else - is two-fold: a. The Prosecutor decides whether, when, and for what to charge the defendant, and b. The Prosecutor decides whether to dismiss a prosecution. The Judge, on the other hand, has the sole authority to decide guilt (even if the defendant pleads "guilty") and assess punishments. This is true even if the defendant and prosecutor reach an agreement on what punishment the prosecutor will recommend to the Court.

3. When the Prosecutor discusses "multiple-cases" with a defendant, it is for the purpose of making a punishment *recommendation* to the Court, and *not* in order to decide the outcome. The Judge is free to accept, reject, or modify that recommendation. Until the Judge decides, the Court has taken *no action*. The Prosecutor often moves to dismiss one or more of the cases against a defendant as part of a plea agreement, which is his prerogative. As Judge, I cannot dismiss any of the cases, even if I think that would be the best way to resolve multiple-cases fairly and efficiently. That is why all defendants with multiple-cases talk with the Prosecutor unless they refuse to do so. If I, as Judge, handle multiple-case situations without a recommendation from the Prosecutor, I can accept or reject the defendant's plea and set the punishment on each case in which the defendant pleads guilty or *nolo contendere*, but there is no possibility for me to dismiss any of the cases, even if justice would be better served by doing so.

4. When the Court's Clerk acts on "standing orders," she is carrying out a ministerial function: applying the order of the Judge. A judge cannot delegate the authority to decide to one of the parties before the Court, e.g., the Prosecutor or the defense attorney. I have been told that prior to my tenure, the Judge and the Prosecutor acted more as "co-judges" than as the independent actors the law requires. It seems the former Judge ratified what the Prosecutor had done by signing orders as if they had been the actions of the Judge. In my view (and not mine alone), if this accurately describes what happened, the judge acted improperly in this regard. If, after the end of a Court session, the Judge had disagreed with what the Prosecutor had done and thought a fine should have been higher or lower, for example, the Judge could not have exercised his lawful duty to make that decision because he already would have allowed the "decision" to be made by the Prosecutor. We are very lucky in Shavano Park to have a Prosecutor who is experienced and highly competent, one who sits as Judge in other municipal courts. Without doubt, he could capably sit as Judge in our Court. But he is the Prosecutor, not the Judge. Acting in his capacity as the lawyer for the State, he cannot simultaneously act as the Judge.

I want to make clear that I have great respect for Darrell and his ability. He represents the State of Texas very ably, and nothing I've said should be construed otherwise. I'm fortunate to have his wise counsel and experience to guide my decisions. My point is only that those decisions must be *my* decisions, even if I rarely disagree with the recommendation of the Prosecutor.

3. As to the last points (options) you raise, I think both have real merit and should be adopted in some form

Changes in procedures

Effective as soon as they can be implemented, the following changes to current procedures will be put into effect:

1. Show-cause matters will be heard by the Court beginning at 3:30 p.m. First-setting matters will be heard beginning at 4:00 p.m. If it proves necessary, all matters will be heard at an earlier time to be determined.
2. The Prosecutor will begin speaking with first-setting defendants no later than 3:30 p.m. in order to make recommendations to the Court beginning at 4:00 p.m.

3. First-setting matters will be handled by the Judge alone unless the defendant or the Prosecutor expresses a desire to confer prior to the case being considered by the Judge.
4. Persons appearing before the Court will be notified that they should be prepared to spend up to four hours in court. This notification will appear on the Court's webpage, in written communication with defendants, and on any PowerPoint or other posting intended to provide information for persons appearing for a court setting.
5. "The speech" given by the Judge at the beginning of a session, notifying first-setting defendants of their options, rights, and requirements, will be presented in written form in the courtroom on a PowerPoint presentation that will be shown continuously during the session. The PowerPoint presentation of this information is in lieu of an oral recitation by the Judge.
6. Before and during the session, a PowerPoint presentation will be shown in the courtroom and - if feasible - on an electronic screen in the lobby providing information regarding eligibility for disposition of cases by "standing orders." Defendants will have the opportunity to opt to resolve appropriate cases with the Court's Clerk rather than by appearing before the Judge, even if they exercise that option after checking in with the Clerk for their appearance.

Individually, these measures may reduce the length of court sessions only incrementally. It is hoped, however, that when taken together, they can shorten the waiting time for defendants significantly.

Gerald S. Reamey
Presiding Judge
Municipal Court of Record
Shavano Park, Texasa

On Monday, December 2, 2024 at 01:54:54 PM CST, Bill Hill <citymanager@shavanopark.org> wrote:

Judge Reamey.

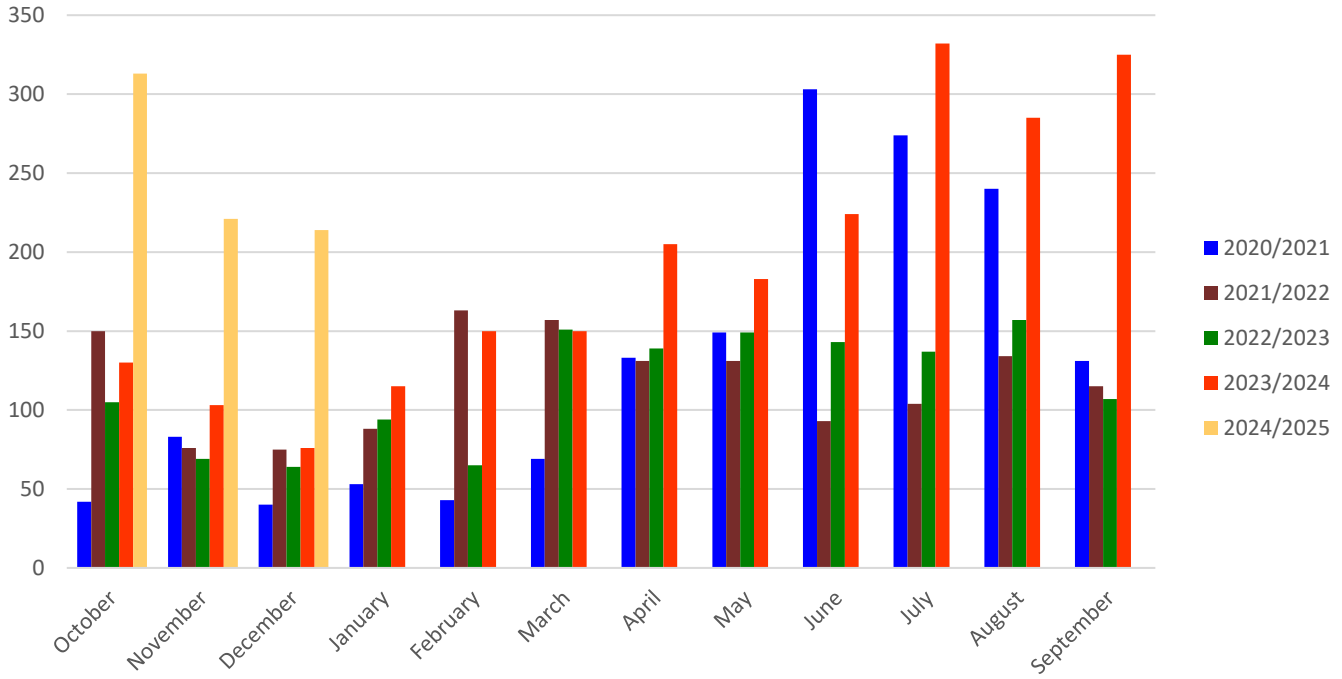
Hope your Thanksgiving holiday was truly Happy! Many thanks for the opportunity to provide options / feedback for the municipal court.

The City of Shavano Park Court Clerk, Finance Director (Court Clerk Supervisor), Police Chief and City Manager met and discussed options. This has not been coordinated with either the Judge or Prosecutor. Here are our thoughts:

City of Shavano Park

Municipal Court Activity December 2024

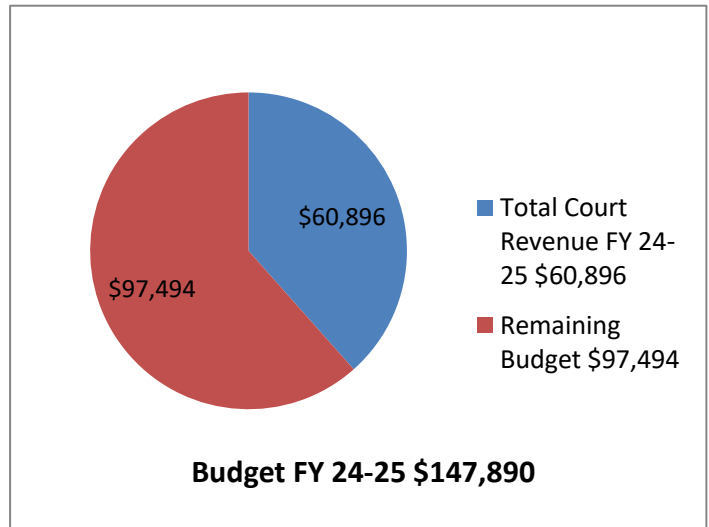
Cases Filed Per Month



Cases Resolved	Current Month	Prior Year
Fine	42	18
Not Guilty By Judge	0	0
Guilty	38	21
Dismissed	1	0
Compliance Dismissal	27	20
Defensive Driving	24	15
Deferred Disposition	30	17
Proof of Insurance	1	0
TOTAL	163	91

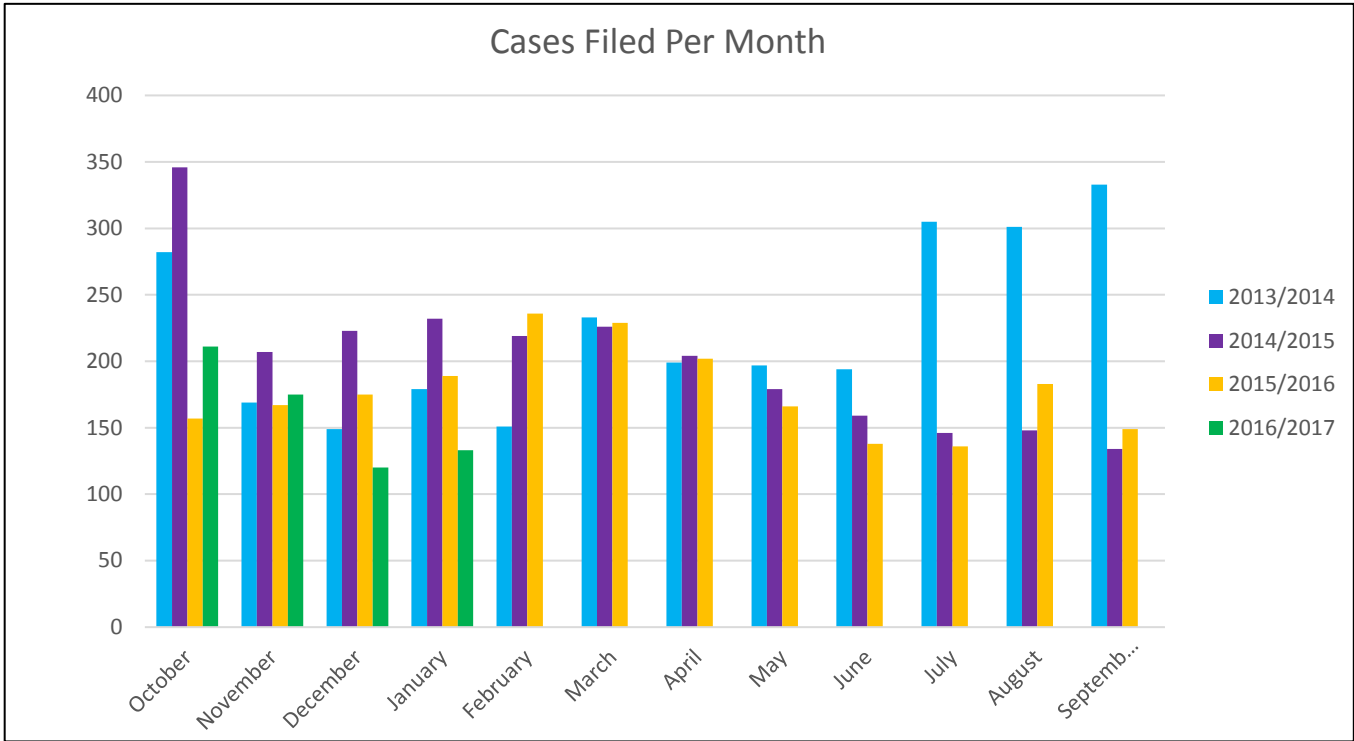
There were no in-person Municipal Court proceedings October-December 2020 and January - February 2021 due to the coronavirus.

Court Revenue	Current 24/25	Prior 23/24
October	\$ 22,123	\$ 13,931
November	22,782	9,210
December	15,991	8,436
January	-	8,186
February	-	12,751
March	-	14,695
April	-	13,370
May	-	15,665
June	-	15,396
July	-	16,426
August	-	20,399
September	-	21,210
TOTAL	\$ 60,896	\$ 169,675



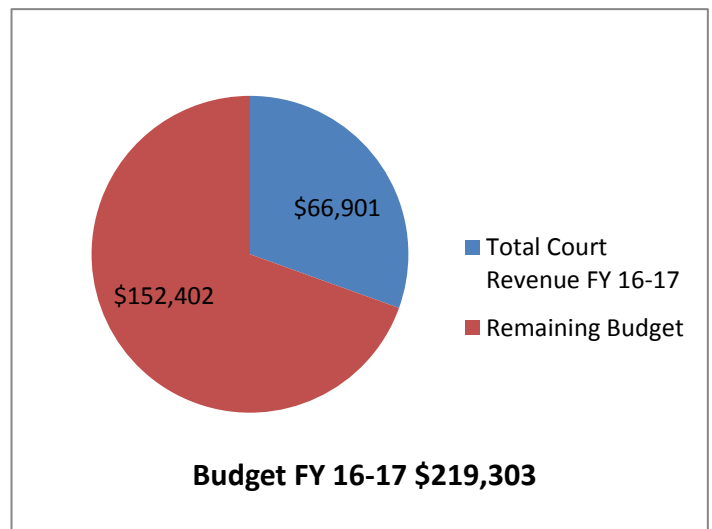
City of Shavano Park

Municipal Court Activity January 2017



Cases Resolved	Current Month	Prior Year
Fine	36	40
Not Guilty By Judge	2	4
Guilty	23	21
Dismissed	0	1
Compliance Dismissal	22	37
Defensive Driving	12	11
Deferred Disposition	24	24
Proof of Insurance	2	6
TOTAL	121	144

Court Revenue	Current 16/17	Prior 15/16
October	\$ 23,350	\$ 16,011
November	\$ 15,321	\$ 13,911
December	\$ 13,699	\$ 14,808
January	\$ 14,530	\$ 11,584
February	\$ -	\$ 19,633
March	\$ -	\$ 28,780
April	\$ -	\$ 20,684
May	\$ -	\$ 19,254
June	\$ -	\$ 16,732
July	\$ -	\$ 13,273
August	\$ -	\$ 15,400
September	\$ -	\$ 16,471
TOTAL	\$ 66,901	\$ 206,541



CITY COUNCIL STAFF SUMMARY

Meeting Date: January 27, 2025

Agenda item: 8.6

Prepared by: Bill Hill

Reviewed by: Bill Hill

AGENDA ITEM DESCRIPTION: Update / Consideration to select a firm in the City of Shavano Park's Request for Proposals for the Use of City-controlled Real Property to Develop, Construct, Operate and Maintain Digital Billboards and authorize negotiation of a sub-lease. Possible Executive Session pursuant to Texas Government Code §551.072 (Deliberations related to Real Property) and Texas Government Code Sections 551.071 (Consultation with Attorney) - City Manager



Attachments for Reference: 1) N/A

BACKGROUND / HISTORY: At the October 28, 2024 City Council Meeting the City Council authorized the City Manager, with consultation from City Attorney, to enter into sublease negotiations with Lamar Outdoor Advertising, and only if Lamar and the City cannot come to terms, followed by Outfront Media, to Develop, Construct, Operate, and Maintain three (3) digital billboards on three (3) City-controlled sites along Loop 1604 frontage.

At the November 25, 2024 City Council meeting, Council received an update regarding sub-lease negotiations with Lamar and approved Lamar Billboard Design with City of Shavano Park branding included.

DISCUSSION:

Sublease Terms. Sublease is still in negotiation with Lamar and the proposed amendments and has received recent feedback from Bitterblue (Rogers Shavano Unit 18/19 - landlord) for input. No significant issues regarding the sublease language have been raised in negotiations thus far, but a number of areas need edits (it just takes a long time to gain consensus with three parties with lawyers involved). **LAMAR decided not to build on Site #1 (near Pond Hill West), and City staff have started engagement with Outfront Media (the second authorized firm) to start negotiations on a Site #1 only sublease.**

A summary of actions is detailed below:

1. 3 Dec – COSP, Bitterblue, Lamar and City Attorney meet remotely. **Lamar informs all parties they need 60 ft x 60 ft easements to operate signs not 50 x 50 in RFP.** Raised

concerns on Site #1 topography and sign visibility. Raised concerns with power and access to Site #2 (22 acres site). CM and Lamar agree to walk Site #1.

2. 18 Dec - CoSP and LAMAR meet remotely. LAMAR decides only Sites #2 and #3 and requirement for no visibility obstructions. Sends CoSP proposed Exhibit D – No Obstructions
3. 19 Dec – CoSP revises Exhibits B, C, D and sends to LAMAR. LAMAR approves
4. 19 Dec – CoSP and Bitterblue (landlord) meet remotely to sort out a way ahead.
5. 19 Dec and again on 20 Dec – CoSP passed along to Bitterblue updated Exhibits B, C, and D based upon agreement with LAMAR. It is not believed that there are not any outstanding issues with these three exhibits.
6. 23 Dec – CoSP contacts OUTFRONT and provides notice of possible Site #1 availability. Discussion to continue after New Year.
7. 3 Jan – LAMAR directs their engineer to complete the engineering of the proposed design for sites #2 and #3. Directs roadrunner branding sign cut from steel plate approximately 24 feet length and 3–4-foot height. Identifies Jeanette Mangus with Sign Group as possible assistance. Directs design to be at 60-foot HAGL (Height Above Ground Level). CoSP working to clarify specific height understandings.
8. First two weeks of January – CoSP/Lamar discuss & meet with San Antonio Greater Builders Association (SA GBA) rep to get cooperation for power from their lots (easier and cheaper route). San Antio Builders Association responsive to request but not agreed to anything yet.
9. 13 Jan – CoSP and Bitterblue meet to discuss rising engineering costs above the RFP estimate (\$25,000 now vs \$11,500), Bitterblue will not cover any engineering costs associated with the project, Site #2 power & access. Bitterblue

LIKELY WAY AHEAD:

LAMAR

- Sublease Draft Requirements.
 - o Bitterblue finalize Permanent Easement Exhibit A (60' x 60')
 - o Bitterblue finalize Utility Easement for Site #2 with SA GBA or other
 - o Final revisions on sublease v5 to be passed to LAMAR
- Lamar Sign Plans to be Engineered and Permitting Process for approval initiated
- Sublease for Sites #2 and #3 to be signed by LAMAR and CoSP

OUTFRONT

- Currently, CoSP initiated negotiations of final terms with OUTFRONT for Site #1
- After substantial agreement with LAMAR, CoSP will use the Draft sublease with LAMAR as a template with “OUTFRONT” it; then pass to OUTFRONT for review and comment

CLEAR CHANNEL

- If CoSP negotiations fail with OUTFRONT for Site #1; then, CoSP begin negotiating final terms with CLEAR CHANNEL for Site #1
 - After substantial agreement with CLEAR CHANNEL, CoSP will use the Draft sublease with LAMAR as a template with “CLEAR CHANNEL” it; then pass to CLEAR CHANNEL for review
-

COURSES OF ACTION:

1. Approve Sites #2 and #3 with Lamar Billboard Designs; and authorize City Manager to negotiate Site #1 with Outfront Media and if Outfront Media and the City cannot come to terms, negotiate with Clear Channel to Develop, Construct, Operate, and Maintain one (1) digital billboard on Site #1 along Loop 1604 frontage.
 2. To authorize the City Manager, with consultation from City Attorney, to enter into sublease negotiations with ~~Lamar Outdoor Advertising~~ Outfront Media and only if Outfront Media and the City cannot come to terms, followed by Clear Channel to Develop, Construct, Operate and Maintain one to three Digital Billboards on three City-controlled sites along Loop 1604 frontage.
 3. Or, decline entirely and provide guidance to staff.
-

FINANCIAL IMPACT: Over the 25 years the total compensation to City would be approximately \$3.8M in guaranteed payments with an additional possible \$6.2M in forecasted revenue sharing.

MOTION REQUESTED: To approve Sites #2 and #3 with Lamar Billboard Designs; and authorize City Manager to negotiate Site #1 with Outfront Media and if Outfront Media and the City cannot come to terms, negotiate with Clear Channel to Develop, Construct, Operate, and Maintain one (1) digital billboard on Site #1 along Loop 1604 frontage.

PLANNING AND ZONING STAFF SUMMARY

Meeting Date: January 27, 2025

Agenda item: 8.7

Prepared by: Curtis Leeth

Reviewed by: Bill Hill

AGENDA ITEM DESCRIPTION: Discussion / action – Ordinance O-2025-001 amending Chapter 36 Zoning to amend Planning & Zoning Commission duties and procedures for zoning changes (first reading) – Assistant City Manager

Attachments for Reference:

a) 8.7a Ordinance O-2025-001

b) 8.7b Amendments Track Changes

BACKGROUND / HISTORY: On October 2, 2024 City staff conducted a Planning & Zoning training for the new Commission. During preparation for this training, staff noted numerous edits in Chapter 36, Article III. that could clarify Planning & Zoning Commission duties and procedures for zoning changes under Chapter 36 – Zoning.

These draft amendments were reviewed by the City Attorney on September 17, 2024.

At the November 25, 2024 City Council Meeting, City Council motioned to task the Planning & Zoning Commission to review and propose possible amendments to the City Code of Ordinances to clarify the duties of the Planning & Zoning Commission and procedures for zoning changes.

At the December 4, 2024 Planning & Zoning Commission the Commission conducted a public hearing, held discussion and provided guidance to staff but no action was taken. City Attorney again reviewed the proposed amendments on December 19, 2024 and provided minor changes.

At the January 8, 2025 Planning & Zoning Commission the Commission voted to recommend approval of the draft amendments to Chapter 36 incorporated as Ordinance O-2025-001 within this packet.

DISCUSSION: The proposed Ordinance O-2025-001 address Planning & Zoning Commission duties and procedures for zoning changes under Chapter 36, Article I, Sec. 36-1. Definitions and Chapter 36, Article III, a summary of the changes:

- Sec. 36-1: Added definitions for zoning *Boundary* and zoning *Classification* (terms used in public notice requirements under Sec. 36-71)
- Sec. 36-69(a): Fixed ordinance reference for appointment of P&Z members

- Sec. 36-69(f): Removed requirement for written notice requirement to all P&Z members in order to call a special meeting (propose only a notice (e.g. a phone call) is required)
- Sec. 36-69(k): Deleted “director of planning” title and replaced with City Manager for recommendation required before P&Z takes action
- Sec. 36-69(l): Clarified plat and rezoning actions require an application (not initiated by P&Z itself)
- Sec. 36-69(l): Clarified City Council gives direction to initiate reviews of zoning and related ordinances (not initiated by P&Z itself)
- Sec. 36-71(a)(2): Updated Filing Fee Code Reference
- Sec. 36-71(c): Clarified no special action is required by an applicant who has zoning change request denied by P&Z. City Council is final authority; no special re-application is required by State Law to reach City Council after P&Z denial
- Sec. 36-71(d): Added 6 month “cool off” period limitation on zoning request after being denied by City Council

Due to re-scheduling P&Z from Jan 1 to Jan 8 to avoid conflict with New Years Day, the 15-day paper notice for a public hearing could not be accomplished for the January 27th Meeting. Staff plan to issue a public notice and schedule a public hearing for second reading (if approved) for February 24, 2025 City Council Meeting.

COURSES OF ACTION: Approve Ordinance O-2025-001 (first reading); or decline and provide further guidance to staff.

FINANCIAL IMPACT: N/A

MOTION REQUESTED: Approve Ordinance O-2025-001 amending Chapter 36 Zoning to amend Planning & Zoning Commission duties and procedures for zoning changes (first reading).

ORDINANCE NO. O-2025-001

AN ORDINANCE AMENDING CITY OF SHAVANO PARK CODE OF ORDINANCES CHAPTER 36 – ZONING, TO AMEND PLANNING & ZONING COMMISSION DUTIES AND AMEND PROCEDURES FOR ZONING CHANGES; PROVIDING A CUMULATIVE & CONFLICTS CLAUSE, PROVIDING FOR A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Shavano Park City Council has long established a Planning & Zoning Commission under Sec. 211.007(a) of the Local Government Code to recommend the boundaries for zoning districts and appropriate zoning regulations for each district and discharge additional duties authorized by State Law and the Shavano Park Code of Ordinances; and

WHEREAS, the City Council of the City of Shavano Park desires to amend the City's Zoning Ordinance to clarify the duties of the Planning & Zoning Commission; and

WHEREAS, the City Council of the City of Shavano Park desires to amend the City's Zoning Ordinance to clarify the procedures governing the adoption and amendment of zoning regulations and district boundaries; and

WHEREAS, the Planning & Zoning Commission, after a public hearing, on January 8, 2025 recommended approval of the amendments incorporated within this Ordinance; and

WHEREAS, the City Council of the City of Shavano Park has determined that this ordinance is the best interest of the general welfare of the City of Shavano Park.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SHAVANO PARK, TEXAS:

I

CODE AMENDMENT

Chapter 36, Article I. Sec. 36.1 of the City of Shavano Park Code of Ordinances is hereby amended to add the following definitions:

Boundary (zoning) means the territorial limits of a zoning district. Applications to expand, contract, or otherwise amend the boundaries of a zoning district constitute a zoning boundary change within this Chapter.

Classification (zoning) means the allowable land uses for a particular parcel or area. Applications to change the allowable land uses of a parcel or area constitute a zoning classification change within this Chapter.

II CODE AMENDMENT

Chapter 36, Article III. – PROCEDURES GOVERNING ADOPTION AND AMENDMENT OF ZONING REGULATIONS AND DISTRICT BOUNDARIES of the City of Shavano Park Code of Ordinances is hereby amended to read as follows:

Sec. 36-69. Planning and Zoning Commission.

- (a) *Establishment.* Pursuant to Texas Local Government Code, § 211.007, the Planning and Zoning Commission is established consisting of nine members appointed as described in Sec. 2-87 of the City of Shavano Park Code of Ordinances.
- (b) *Terms of members.* The members of the Planning and Zoning Commission shall serve for overlapping two-year terms.
- (c) *Chairman.* The Planning and Zoning Commission shall elect a chairman and vice-chairman from its own membership of the Commission.
- (d) *Presiding officer.* The chairman shall preside over meetings of the Commission. The vice-chairman shall preside in the absence of or at the request of the chairman.
- (e) *Quorum, majority vote.* A quorum shall consist of five members of the Commission in attendance. Action on any matter shall require the affirmative vote of a majority of all members of the Commission, except in cases when the Commission has twice held a public hearing and considered a zoning application and is unable to reach a majority vote. In such instances, the Commission may submit a report instead of a recommendation to the City Council.
- (f) *Meetings.* Regular meetings shall be held on the first Wednesday of each month at 6:30 p.m. and may be recessed from time to time, at Shavano Park City Hall, and notice of each meeting shall be given in accordance with the Texas Open Meetings Act. Special meetings may be called by the chairman, provided notice is provided to each member at least 72 hours prior to the time thereof and public notice of each such meeting shall be given in accordance with the Texas Open Meetings Act. All meetings of the Commission shall be open to the public. The place, day and/or hour of meetings may be changed by vote of the Commission at any regular meeting.
- (g) *Motions.* Any motion by a member shall require a second. After a motion has been made and duly seconded, discussion of the motion may be held for a reasonable time. Discussion by members or by opponents or proponents, of a question before the Commission shall terminate whenever a member shall call for a vote upon the question or whenever the chairman shall so rule.
- (h) *Procedure.* Whenever any question or procedure or qualification may be raised at a Commission meeting, the chairman shall rule thereon. A member may move to overrule the chairman's decision, which may be done only by a majority vote of the members present.
- (i) *Voting.* Voting on zoning applications shall be called by roll call vote. Voting on all other matters may be by voice vote, provided that roll call vote shall be taken upon demand of any member.

- (j) *Conflict of interest.* A member shall not vote or participate as a member in any matter before the Commission if the member has any interest in the matter, whether such interest is direct or indirect, financial or otherwise. If a member has a conflict of interest, the member shall comply with Texas Local Governmental Code § 171.001 et seq. In any case, where the question of a member's interest is raised, the chairman shall rule on whether the member should be disqualified.
- (k) *Recommendations.* The Commission shall take no final action on any matter before it without first obtaining a recommendation from the City Manager and reports from the other city departments concerned, as determined by the Commission.
- (l) *Duties.* The duties of the Planning and Zoning commission are [as] follows:
 - (1) Upon an application to the Planning and Zoning Commission, review, consider and take action on all preliminary and final plats consistent with the requirements of State and local law;
 - (2) Upon an application to the Planning and Zoning Commission, review and make recommendations for zoning boundaries, classifications and appropriate zoning regulations for zoning districts;
 - (3) Upon direction from City Council, initiate review of zoning and related zoning ordinances and submit recommendations to City Council.
 - (4) Review and consider amendments to the City's comprehensive plan;
 - (5) Hold public hearings and consider planning issues when deemed appropriate by the Planning and Zoning Commission upon a finding by a majority vote that the issue being considered is a "planning issue" with such findings being recorded in the minutes of the meeting.
 - (6) To perform duties and functions as required by State law; and
 - (7) To perform other duties and functions as requested by a majority vote of City Council.

Sec. 36-70. Powers of the City Council.

Pursuant to the provisions of Texas Local Government Code Ch. 211, the City Council may amend, supplement or change zoning districts or boundaries and regulations.

Sec. 36-71. Procedure for zoning changes.

- (a) *Planning and Zoning Commission consideration.*
 - (1) *Filing.* All petitions, applications, recommendations or proposals for changes in the zoning district boundaries (including changes in zoning classification) or regulations in zoning districts shall be filed with the Planning and Zoning Commission.
 - (2) *Filing fee.* When an application is filed for a change of zoning district boundaries (including changes in zoning classification) or for any change of the regulations in zoning districts, such application shall be accompanied by the filing fee specified in Appendix A – City of Shavano Park Fee Schedule of the City of Shavano Park Code of

Ordinances prior to consideration of the application by the Planning and Zoning Commission.

- (3) *Prerequisites.* No application for changes in the zoning classification of any property situated within the City shall be received, filed with the Planning and Zoning Commission, or considered, unless the person or persons making such application have permission in writing, signed by the owner or owners of record of the property proposed to be considered for rezoning for the filing of such an application. Such written permission must accompany any such application for rezoning.
 - (4) *Recommendations.* The Planning and Zoning Commission shall hold a public hearing on all proposed changes before submitting its recommendation to the City Council.
 - (5) *Public hearings.*
 - a. Notice of all public hearings on proposed changes in the zoning classification or boundary shall be provided to the owners of real property lying within 500 feet of the property for which the change in classification or boundary is proposed. Such notice shall be served by depositing the notice, properly addressed and postage paid, in a City post office not less than 11 days prior to the scheduled date of the public hearing to all such owners as indicated on the last approved City tax roll.
 - b. In addition to notice requirements of subsection (5)(a), notice of public hearings on any proposed adoption of or change to a zoning regulation or boundary under which a current conforming use of a property is a nonconforming use if the regulation or boundary is adopted or changed shall be provided additional notice in accordance with the following:
 1. Be mailed by United States mail to each owner of real or business personal property where the proposed nonconforming use is located as indicated by the most recently approved municipal tax roll and each occupant of the property not later than the 11th day before the hearing date;
 2. Contain the time and place of the hearing; and
 3. Include the following text in bold 14-point type or larger:

"THE CITY OF SHAVANO PARK IS HOLDING A HEARING THAT WILL DETERMINE WHETHER YOU MAY LOSE THE RIGHT TO CONTINUE USING YOUR PROPERTY FOR ITS CURRENT USE. PLEASE READ THIS NOTICE CAREFULLY."
- (b) *City Council consideration.*
- (1) *Public hearing.* After the recommendation of the Planning and Zoning Commission is submitted to the City Council as provided above, the City Council shall consider a change of zoning district boundaries (including changes in zoning classification) or any change of the zoning regulations after a public hearing at which parties in interest and citizens shall have an opportunity to be heard. Before the 15th day prior to the date of the hearing, notice of the time and place of the hearing shall be published in an official newspaper or a newspaper of general circulation in the City.

- (2) In addition to notice requirements of subsection (1), notice of public hearings on any proposed adoption of or change to a zoning regulation or boundary under which a current conforming use of a property is a nonconforming use if the regulation or boundary is adopted or changed shall be provided additional notice in accordance with the following:
- a. Be mailed by United States mail to each owner of real or business personal property where the proposed nonconforming use is located as indicated by the most recently approved municipal tax roll and each occupant of the property not later than the 11th day before the hearing date;
 - b. Contain the time and place of the hearing; and
 - c. Include the following text in bold 14-point type or larger:
"THE CITY OF SHAVANO PARK IS HOLDING A HEARING THAT WILL DETERMINE WHETHER YOU MAY LOSE THE RIGHT TO CONTINUE USING YOUR PROPERTY FOR ITS CURRENT USE. PLEASE READ THIS NOTICE CAREFULLY."
- (3) *Passage when protested.* An affirmative vote of at least three-fourths of all members of the City Council is required to approve a proposed change to a regulation or boundary if the change is protested. The protest must be written and signed by the owners of at least 20 percent of either the area of the lots or land covered by the proposed change or the area of the lots or land immediately adjoining the area covered by the proposed change and extending 500 feet there from. In computing the percentage of land area, the area of streets and alleys shall be included in the computation.
- (c) *Zoning change request pursuant to a recommendation of denial by the Commission.* The affirmative vote of three-fourths of all of the members of the City Council is required to overrule a recommendation of the Planning and Zoning Commission that a proposed change to a regulation or boundary (including a change in zoning classification) be denied.
- (d) *Limitation on zoning requests.* No application for a zoning boundary or classification change shall be allowed on the same legal parcel until six months after the date of a denial vote by the City Council, unless a legal parcel within the same zoning district acquired a zoning boundary or classification change by ordinance, or a change in State Law impacts the zoning boundary or classification change considered.

Secs. 36-72—36-100. Reserved.

III CUMULATIVE CLAUSE

That this ordinance shall be cumulative of all provisions of the City of Shavano Park, Texas, except where the provisions of this Ordinance are in direct conflict with the provisions of such Ordinance, in which event the conflicting provisions of such Ordinance are hereby repealed.

**IV
SEVERABILITY**

That it is hereby declared to be the intention of the City Council of the City of Shavano Park that the phrases, clauses, sentences, paragraphs, and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this Ordinance should be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs or sections of the Ordinances, since the same would have been enacted by the City Council without incorporation in this ordinance of any such unconstitutional phrases, clause, sentence, paragraph or section.

**V
PROPER NOTICE AND MEETING**

It is hereby officially found and determined that the meeting at which this Ordinance was adopted was open to the public and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 of the Texas Government

**VI
EFFECTIVE DATE**

This ordinance shall be effective upon passage and publication as required by State and Local law.

PASSED AND APPROVED on the first reading by the City Council of the City of Shavano Park this the 27th day of January, 2025.

PASSED AND APPROVED on the second reading by the City Council of the City of Shavano Park this the ____ day of _____, 2025.

ROBERT WERNER, MAYOR

Attest:

KRISTEN M. HETZEL, CITY SECRETARY

Chapter 36 ZONING

ARTICLE I. IN GENERAL

Sec. 36-1. Definitions.

The following words, terms and phrases, when used in this chapter, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning; terms not expressly defined herein are to be construed in accordance with customary usage in municipal planning and engineering practices:

[Boundary \(zoning\) means the territorial limits of a zoning district. Applications to expand, contract, or otherwise amend the boundaries of a zoning district constitute a zoning boundary change within this Chapter.](#)

[Classification \(zoning\) means the allowable land uses for a particular parcel or area. Applications to change the allowable land uses of a parcel or area constitute a zoning classification change within this Chapter.](#)

Sec. 36-2. Phasing of certain regulations.

Sec. 36-3. Criminal penalty.

Sec. 36-4. Effect and compliance.

Sec. 36-5. Enforcement and remedies.

Sec. 36-6. Nonconforming uses.

Secs. 36-7—36-30. Reserved.

ARTICLE III. PROCEDURES GOVERNING ADOPTION AND AMENDMENT OF ZONING REGULATIONS AND DISTRICT BOUNDARIES

Sec. 36-69. Planning and Zoning Commission.

- (a) *Establishment.* Pursuant to ~~TexasVernon's~~ Local Government Code, § 211.007, the Planning and Zoning Commission is established consisting of nine members appointed as described in ~~chapter IV, Section~~ [2-87 of the City of Shavano Park Code of Ordinances.](#)
- (b) *Terms of members.* The members of the Planning and Zoning Commission shall serve for overlapping two-year terms.

-
- (c) *Chairman.* The Planning and Zoning Commission shall elect a chairman and vice-chairman from its own membership of the Commission.
- (d) *Presiding officer.* The chairman shall preside over meetings of the Commission. The vice-chairman shall preside in the absence of or at the request of the chairman.
- (e) *Quorum, majority vote.* A quorum shall consist of five members of the Commission in attendance. Action on any matter shall require the affirmative vote of a majority of all members of the Commission, except in cases when the Commission has twice held a public hearing and considered a zoning application and is unable to reach a majority vote. In such instances, the Commission may submit a report instead of a recommendation to the City Council.
- (f) *Meetings.* Regular meetings shall be held on the first Wednesday of each month at 6:30 p.m. and may be recessed from time to time, ~~effective September 2015,~~ at Shavano Park City Hall, and notice of each meeting shall be given in accordance with the Texas Open Meetings Act. Special meetings may be called by the chairman, provided ~~written~~ notice ~~thereof~~ is ~~mailed~~ ~~provided~~ to each member at least 72 hours prior to the time thereof and ~~public~~ notice of each such meeting shall be given in accordance with the Texas Open Meetings Act. All meetings of the Commission shall be open to the public. The place, day and/or hour of meetings may be changed by vote of the Commission at any regular meeting.
- (g) *Motions.* Any motion by a member shall require a second. After a motion has been made and duly seconded, discussion of the motion may be held for a reasonable time. Discussion by members or by opponents or proponents, of a question before the Commission shall terminate whenever a member shall call for a vote upon the question or whenever the chairman shall so rule.
- (h) *Procedure.* Whenever any question or procedure or qualification may be raised at a Commission meeting, the chairman shall rule thereon. A member may move to overrule the chairman's decision, which may be done only by a majority vote of the members present.
- (i) *Voting.* Voting on zoning applications shall be called by roll call vote. Voting on all other matters may be by voice vote, provided that roll call vote shall be taken upon demand of any member.
- (j) *Conflict of interest.* A member shall not vote or participate as a member in any matter before the Commission if the member has any interest in the matter, whether such interest is direct or indirect, financial or otherwise. If a member has a conflict of interest, the member shall comply with ~~Texas~~ Local Governmental Code § 171.001 et seq. In any case, where the question of a member's interest is raised, the chairman shall rule on whether the member should be disqualified.
- (k) *Recommendations.* The Commission shall take no final action on any matter before it without first obtaining a recommendation from the ~~director of planning~~ City Manager and reports from the other city departments concerned, as determined by the Commission.
- (l) *Duties.* The duties of the Planning and Zoning commission are [as] follows:
- (1) Upon an application to the Planning and Zoning Commission, rReview, consider and take action on all preliminary and final plats consistent with the requirements of State and local law;
 - (2) Upon an application to the Planning and Zoning Commission, rReview and make recommendations for zoning boundaries, classifications and appropriate zoning regulations for zoning districts;
 - (3) Upon direction from City Council, initiate review of zoning and related zoning ordinances and submit recommendations to City Council.
 - (4) Review and consider amendments to the City's comprehensive plan;
 - (5) Hold public hearings and consider planning issues when deemed appropriate by the Planning and Zoning Commission upon a finding by a majority vote that the issue being considered is a "planning issue" with such findings being recorded in the minutes of the meeting.

-
- (65) To perform duties and functions as required by State law; and
 - (76) To perform other duties and functions as requested by a majority vote of City Council.

Sec. 36-70. Powers of the City Council.

Pursuant to the provisions of Texas Local Government Code [Ceh.](#) 211, the City Council may amend, supplement or change zoning districts or boundaries and regulations.

Sec. 36-71. Procedure for zoning changes.

(a) *Planning and Zoning Commission consideration.*

- (1) *Filing.* All petitions, applications, recommendations or proposals for changes in the zoning district boundaries (including changes in zoning classification) or regulations in zoning districts shall be filed with the Planning and Zoning Commission.
- (2) *Filing fee.* When an application is filed for a change of zoning district boundaries (including changes in zoning classification) or for any change of the regulations in zoning districts, such application shall be accompanied by the filing fee specified in [Appendix A – City of Shavano Park Fee Schedule of the City of Shavano Park Code of Ordinances Table No. 7](#) prior to consideration of the application by the Planning and Zoning Commission.
- (3) *Prerequisites.* No application for changes in the zoning classification of any property situated within the City shall be received, filed with the Planning and Zoning Commission, or considered, unless the person or persons making such application have permission in writing, signed by the owner or owners of record of the property proposed to be considered for rezoning for the filing of such an application. Such written permission must accompany any such application for rezoning.
- (4) *Recommendations.* The Planning and Zoning Commission shall hold a public hearing on all proposed changes before submitting its recommendation to the City Council.
- (5) *Public hearings.*
 - a. Notice of all public hearings on proposed changes in the zoning classification or boundary shall be provided to the owners of real property lying within 500 feet of the property for which the change in classification or boundary is proposed. Such notice shall be served by depositing the notice, properly addressed and postage paid, in a City post office not less than 11 days prior to the scheduled date of the public hearing to all such owners as indicated on the last approved City tax roll.
 - b. In addition to notice requirements of subsection (5)(a), notice of public hearings on any proposed adoption of or change to a zoning regulation or boundary under which a current conforming use of a property is a nonconforming use if the regulation or boundary is adopted or changed shall be provided additional notice in accordance with the following:
 1. Be mailed by United States mail to each owner of real or business personal property where the proposed nonconforming use is located as indicated by the most recently approved municipal tax roll and each occupant of the property not later than the 11th day before the hearing date;
 2. Contain the time and place of the hearing; and
 3. Include the following text in bold 14-point type or larger:

"THE CITY OF SHAVANO PARK IS HOLDING A HEARING THAT WILL DETERMINE WHETHER YOU MAY LOSE THE RIGHT TO CONTINUE USING YOUR PROPERTY FOR ITS CURRENT USE. PLEASE READ THIS NOTICE CAREFULLY."

(b) *City Council consideration.*

- (1) *Public hearing.* After the recommendation of the Planning and Zoning Commission is submitted to the City Council as provided above, the City Council shall consider a change of zoning district boundaries (including changes in zoning classification) or any change of the zoning regulations after a public hearing at which parties in interest and citizens shall have an opportunity to be heard. Before the 15th day prior to the date of the hearing, notice of the time and place of the hearing shall be published in an official newspaper or a newspaper of general circulation in the City.
- (2) In addition to notice requirements of subsection (1), notice of public hearings on any proposed adoption of or change to a zoning regulation or boundary under which a current conforming use of a property is a nonconforming use if the regulation or boundary is adopted or changed shall be provided additional notice in accordance with the following:
 - a. Be mailed by United States mail to each owner of real or business personal property where the proposed nonconforming use is located as indicated by the most recently approved municipal tax roll and each occupant of the property not later than the 11th day before the hearing date;
 - b. Contain the time and place of the hearing; and
 - c. Include the following text in bold 14-point type or larger:

"THE CITY OF SHAVANO PARK IS HOLDING A HEARING THAT WILL DETERMINE WHETHER YOU MAY LOSE THE RIGHT TO CONTINUE USING YOUR PROPERTY FOR ITS CURRENT USE. PLEASE READ THIS NOTICE CAREFULLY."
- (3) *Passage when protested.* An affirmative vote of at least three-fourths of all members of the City Council is required to approve a proposed change to a regulation or boundary if the change is protested. The protest must be written and signed by the owners of at least 20 percent of either the area of the lots or land covered by the proposed change or the area of the lots or land immediately adjoining the area covered by the proposed change and extending 500 feet there from. In computing the percentage of land area, the area of streets and alleys shall be included in the computation.

- (c) *Zoning change request pursuant to a recommendation of denial by the Commission. ~~An applicant who wishes to submit a zoning change request to the City Council for its consideration where the Planning and Zoning Commission has recommended denial shall make such request in writing to the City Manager within six months from the date of the Commission's final consideration. In the event the applicant fails to present the application for a zoning change to the City Council within the prescribed period, a new original application and fees shall be required.~~* The affirmative vote of three-fourths of all of the members of the City Council is required to overrule a recommendation of the Planning and Zoning Commission that a proposed change to a regulation or boundary (including a change in zoning classification) be denied.

- (d) *Limitation on zoning requests. No application for a zoning boundary or classification change shall be allowed on the same legal parcel until six months after the date of a denial vote by the City Council, unless a legal parcel within the same zoning district acquired a zoning boundary or classification change by ordinance, or a change in State Law impacts the zoning boundary or classification change considered.*

Secs. 36-72—36-100. Reserved.

CITY COUNCIL STAFF SUMMARY

Meeting Date: January 27, 2025

Agenda item: 8.8

Prepared by: Curtis Leeth

Reviewed by: Bill Hill

AGENDA ITEM DESCRIPTION: Discussion / action - Annual Review of Council Appointed Positions / Contracts – City Manager / Assistant City Manager

X

Attachments for Reference: 1) 8.8a Contracts to Review Schedule

BACKGROUND / HISTORY: Each year, the City Council reviews major City contracts and Council-appointed positions to provide guidance to staff for what Request for Proposal (RFP) or Request for Qualifications (RFQ) to issue in the coming year.

In 2024, no contracts were scheduled for review and City Council did not direct Staff to re-compete any appointed position or contract.

DISCUSSION: This year, 8 appointments or contracts are scheduled for review:

#	Position	Firm / Individual	Last Reviewed	Scheduled Review
1	City Judge	Gerald Reamey	2023	2025
2	Judge Alt	Else Bailey	2023	2025
3	City Prosecutor	Darrell Dullnig	2023	2025
4	Prosecutor Alt	DNRB&Z, P.C.	2023	2025
5	Refuse Services	Republic Services	2022	2025
6	Internet Service Provider	Astound Business Solutions (Grande)	2022	2025
7	Texting Service	TextMyGov	2021	2025
8	Online Permitting	SCDPDC	2020	2025
9	City Website	Revize Software	2020	2025
10	Patrol & BW Cameras	Motorola Solutions	2021	2026

1 & 2) Judge & Alternate Judge. Mr. Gerald S. Reamey and Ms. Ilse D. Bailey were appointed by Council as Judge and Alternate Judge in 2021. Term end for both Judges is May 14, 2025. Judges have 2-year terms under Texas Government Code Sec. 30.00006. Traditionally, the positions are considered at same time as Municipal Prosecutor for Court continuity.

3 & 4) City Prosecutor / Alternate City Prosecutor. Mr. Darrell Dullnig was appointed by Council as City Prosecutor in 2017 and DNRB&Z, P.C. appointed by Council as Prosecutor Alternate in 2023. Both serve indefinite terms at will of Council. Traditionally, the positions are considered at same time as Municipal Judge for Court continuity.

5) Refuse Services. City and Republic (BFI Waste) signed Amendment #2 extending the service contract from October 1 2022 through September 30, 2025. The relationship began in 2007 with Ordinance 200-04-07 establishing a City-Wide Waste program. Republic has steadily increase rates over the past few years.

6) Internet Service Provider. City and Astound Business Solutions (formerly Grande) signed a 3-year service contract in July 29, 2022 for internet, phone and internet TV services.

7) Texting Service Provider. TextMyGov has provided texting services to residents since 2021. Program has grown significantly in the two years:

Program Year	Messages Used	Emergency	City Events	Neighborhood Watch	Water	Road Projects
2023	44,245	308	115	142	161	9
2024	199,350	551	198	275	237	185

8) Online Permitting Service. The City has used My Government Online for online permitting and inspection scheduling services since 2020.

9) City Website Provider. Revize has been the City’s website hosting company since 2015, the current 5-year contract was signed in May 2020 and expires May 1, 2025. Revize’s proposal for a new 5-year contract comes with a free website redesign and increases the hosting costs from \$2,200 a year to \$2,640 annually (\$440 increase per year) with no cost increase from year-to-year under the contract. There is option to add AI chat bots to the website as AI technology improves.

10) Patrol and Body Worn Cameras. Motorola Solutions. the City of Shavano Park entered a 5-year contract with Motorola Solutions for the purchase of WatchGuard patrol car (9) and body worn cameras (20) for the police department. This 5-year contract is set to expire in FY 2026. The city can choose now, to enter into a contract extension with Motorola Solutions for an additional 3 years after the current contract expires in FY 2026, at a cost of \$24,165 per year from FY 2027 through FY 2029.

As an incentive to this extension, the police department will receive the newest model of body worn cameras (20) with upgraded features, versus newer camera units of the same models. The

contract extension will also include full warranty coverage on the body cameras and cover the costs of cloud storage fees for both the patrol car and body worn cameras, through the extension period. With the extension, the city will be provided a body worn camera refresh at no additional cost at the end of year 6 of the contract.

City Staff Recommendations:

1 & 2) Judge & Alternate Judge. N/A; Unless the City considers qualifications for the City Prosecutor.

3 & 4) City Prosecutor / Alternate City Prosecutor. The City should consider qualifications for City Prosecutor and an alternate.

5) Refuse Services. Based upon the numerous complaints in fees / cost of service, Staff believes it in the best interest of the City to compete the contract and go out for bids in a Request for Proposal.

6) Internet Service Provider. City is dissatisfied with Astound Business Solutions level of service under the contract. The City had to issue a *Notice of Chronic Outage and Request for Remedy* for contract cancellation in May 2024 due to internet instability caused by an unscheduled Astound service upgrade that severely impacted the City's internet for many weeks. The City was compensated with contract credits for the repeating breaking of the Service Level Agreement for failure to maintain packet loss ratio and latency times. The City Staff recommends re-competing the City's ISP contract.

7) Texting Service Provider. City is satisfied with TextMyGov services and has no history of service problems. City Staff recommends continuing TextMyGov service and schedule review in five years.

8) Online Permitting Service. City is satisfied with My Government Online and its online permitting and inspection scheduling services. My Government Online also is responsive to both contractors and City staff who are experiencing IT problems using the web portal. City staff recommends taking no action on the contract and schedule for re-review in five more years.

9) City Website Provider. City is satisfied with Revize web hosting services and has no history of service problems. City Staff recommends signing another 5-year commitment with Revize for web hosting at \$2,640 annually and a free website redesign.

10) Patrol and Body Worn Camera. The contract extension affords no changes to costs or fees to the existing contract and locks in cloud data storage pricing at current rates, while providing newer equipment. The newer body worn camera models are already compatible with current accessories.

Motorola does not currently offer a similar camera refresh option for patrol car units; however, those devices have not been problematic.

Regardless of the contract extension, the city will continue to pay for cloud storage fees. The minimal difference between the cost of those fees and the contract extension over an extended 3-year period will afford staff a newer, refreshed version of the camera systems.

COURSES OF ACTION: Council should consider each position / contract and determine whether to reappoint / take no action (which effectively extends the service arrangement) or provide guidance to release a Request for Services / Qualifications as appropriate.

FINANCIAL IMPACT: Varies based upon contractual arrangements

MOTION REQUESTED: To direct staff to seek Request of Bids or Request for Qualifications for the following Services:

Position	Yes – Bid out/RFP/RFQ	Not Required
Municipal Judge		
Municipal Judge (Alt)		
City Prosecutor	X	
City Prosecutor (Alt)	X	
Refuse Services	X	
Internet Service Provider	X	
Texting Services Provider		X
Online Permitting Services		X
City Website Provider		X
		X -Extend Contract as per

#	Position	Firm / Individual	Last Reviewed	Scheduled Review	History with City	Contract Start	Contract End	Renewal Conditions	Termination Conditions	On File?	Notes / Comments
1	City Judge	Gerald Reamey	2023	2025	2021	4/26/2021	5/14/2025	State Law	State Law	Yes	2-year terms under State Law
2	Judge Alt	Else Bailey	2023	2025	2021	4/26/2021	5/14/2025	State Law	State Law	Yes	2-year terms under State Law
3	City Prosecutor	Darrell Dullnig	2023	2025	2008	4/26/2021	Indefinite Term	At will of Council	At will of Council	Yes	
4	Prosecutor Alt	DNRB&Z, P.C.	2023	2025	2023	3/27/2023	Indefinite Term	At will of Council	At will of Council	Yes	
5	Refuse Services	Republic Services	2022	2025	2007	10/1/2022	9/30/2025	Option of 2, 3-year extensions requiring written	written notice, 30 days to remedy and termination	Yes	Annual rate negotiation
6	Internet Service Provider	Astound Business Solutions (Grande)	2022	2025	2022	7/29/2022	7/29/2025	Month-to-Month auto renewal at end of 3 years	30 day notice	Yes	
7	Texting Service	TextMyGov	2021	2025	2021	9/23/2021	9/23/2022	Auto-renewed Yearly	30 day notice		
8	Online Permitting	SCDPDC	2020	2025	2020	Sep-20	9/10/2021	Auto-renewed Yearly	30 day notice	Yes	
9	City Website	Revize Software	2020	2025	2015	5/7/2020	5/1/2025		30 day notice	Yes	
10	Auditor	abip, PC	2023	2026	2023 (and before)	FY23 Audit	FY25 Audit	Option for FY26 and FY27	30 day notice	Yes	2023: 3 yr contract w/ 2 yearly options
11	City Engineer	KFW Engineers & Surveying	2021	2026	2016	12/9/2016	None	None	30 day notice	Yes	
12	Police Camera System	Motorola (Watchguard)	2021	2026	2021	10/27/2021	10/27/2026	5 Year VaaS; negotiate extension	Pro-rated penalty based on time left in contract	Yes	
13	Health / Septic Inspector	Monty J. McGuffin	2022	2027	2014	12/21/2015	12/21/2016	Auto-renewed Yearly	30 day notice	Yes	
14	City Attorney	Denton Navarro Rocha Bernal & Zech, P.C	2022	2027	2002-2019; 2022	7/26/2022	Indefinite Term	At will of Council	At will of Council	Yes	2022 Council appointment
15	Building Inspector	Bruce Bealor, LLC	2022	2027	2009	-	None	N/A	N/A	No	
16	Bank Services	Frost Bank	2023	2028	2006	1/1/2019	12/31/2023	None	30 days notice	Yes	
17	Financial Advisor	Frost Bank	2023	2028	2006	4/24/2017	4/24/2022	1 year auto-extensions	30 days notice	Yes	
18	IT Services	Barcom	2023	2028	2018	8/30/2018	-	Auto-renewed Yearly	30 day notice	Yes	
19	Medical Director	Ralph N. Terpolilli	2023	2028	Resolution R-02-14	8/20/2002	None	None	None	Yes	

NOTE: As a general rule, contracts will be scheduled a review every 5 years unless otherwise required. However, as appropriate, contract review may be initiated by City Council or Staff

Below the Line

- Animal Control DeZavala Vet
- Court Collections Linebarger, Goggan, Blair
- EMS Collections MVBA
- City Hall Cleaning Jani King
- City Hall Landscaping Clean Scapes
- Vehicle Towing Texas Towing Corporation
- EMS Billing Emergicon
- Bond Attorney Norton Rose Fullbright
- On Call Engineer - Lockwood, Andrews and Newnam
- On Call Engineer - Halff Engineering
- On Call Engineer - Freeland-Turk Associates
- Street Construction Inspector (Phase 1A Street Project) - Pape-Dawson Engineering
- Phase 1A Street Re-Construction - D&D Contractors